

University: Shatt al-Arab
 College: Management and Economics
 Department: Accounting
 Stage: Third
 The lecturer's full name is: Sajjad
 Jawad Kadhim
 Academic title: Assistant Lecturer
 Academic qualification: Master of
 Science in Finance and Banking
 Workplace: Shatt Al Arab University



Republic of Iraq
 Ministry of Higher Education
 and Scientific Research
 Scientific Supervision and
 Evaluation Authority

Weekly lesson schedule

Sajjad Jawad Kadhim					the name
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Source accounting natural					Name of the material
Dr. Abdul Karim Abdul Ghani					Chapter syllabus
Introducing the student to the concepts and principles Specifically, accounting for natural resources, particularly in oil companies.					The overall objective of the course
1- Understanding the nature of diminishing assets, their characteristics, and how they differ from fixed assets. 2- Familiarity with the accounting system of crude oil extraction companies. 3- To deepen the student's theoretical and practical understanding of the accounting treatments specific to oil accounting.					Special Goals
Specialized Accounting Systems / Dr. Thaer Sabri Mahmoud Al-Ghaban					Textbooks
1- Oil Accounting - Principles and Procedures / Dr. Abdul Malik Ismail Hajar 2- Electronic references On websites					External sources
Final exam	Project	Daily exams	laboratory	semester	Chapter estimates
60	-	20	-	20	
					Additional

	information
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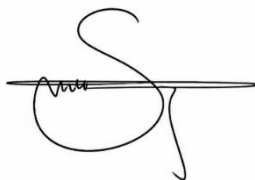
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Goals	Scientific material	Theoretical material		Week
Defining the types of assets, whether declining or fixed, and explaining the extent to which declining assets are related to oil accounting.	Diminishing assets and oil accounting	Characteristics of extractive industries activity and the nature of oil accounting	2026-2-2	1
Defining research and exploration expenses, their divisions and characteristics.	Types and characteristics of research and exploration expenditures	Research and exploration expenses	2026-2-9	2
Defining the methods for handling research and exploration expenses, along with reviewing the viewpoints for and against the application of each method.	The capital expenditure method, the revenue method, and the successful efforts method.	Accounting treatment of research and exploration expenses	2026-2-16	3
	Examples and practical exercises on the topic	Accounting treatment of research and exploration expenses	2026-2-23	4
Explanation of how to record expenses for obtaining a franchise.	Recording expenses for acquiring a franchise	Recording research and exploration expenses	2026-3-2	5
Definition of how to record geological exploration expenses - expenses of machinery and equipment for exploration.	Recording geological exploration expenses - Expenses for machinery and equipment related	Recording research and exploration expenses	2026-3-9	6

	to exploration			
Explain how to process and close the account for unprepared franchise contracts.	Methods for calculating amortization for non-prepared contracts	Accounting treatment for non-prepared franchise agreements	2026-3-16	7
	Examples and practical exercises on the topic	Accounting treatment for non-prepared franchise agreements	2026-3-23	8
		monthly exam	2026-3-30	9
Clarification and explanation of the accounting treatment of oil extraction expenses.	Accounting treatment for the drilling and well preparation for production phase - Accounting treatment for the production and operation phase	Accounting treatment of oil extraction expenses	2026-4-6	10
Defining the concept of the enforceability of productive contracts and the methods of calculating and recording it.	Methods for calculating the depletion of producing wells	Enforcement of productive contracts	2026-4-13	11
Show two income statement templates	Income statement prepared on a cost basis - Income statement prepared on a financial basis	Income statement of oil companies	2026-4-21	12
Understanding the concept of shared costs and methods of allocating them.	Methods of allocating shared costs	Shared costs of oil production operations	2026-4-27	13
	Examples and practical exercises on the topic	Shared costs of oil production operations	2026-5-4	14
		Final exam	2026-5-11	15


 رئيس القسم
 أ.م.د. عبدالكريم عبدالغني اللايد


 مدرس المادة
 م.م. سجاد جواد كاظم