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

<table>
<tr><td colspan="5">Sajjad Jawad Kadhim</td><td>the name</td></tr>
<tr><td colspan="5">SajjadJawad@mohesr.gov.iq</td><td>e-mail</td></tr>
<tr><td colspan="5">Source accounting natural</td><td>Name of the material</td></tr>
<tr><td colspan="5">Dr. Abdul Karim Abdul Ghani</td><td>Chapter syllabus</td></tr>
<tr><td colspan="5">Introducing the student to the concepts and principlesSSpecifically, accounting for natural resources, particularly in oil companies.</td><td>The overall objective of the course</td></tr>
<tr><td colspan="5">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.</td><td>Special Goals</td></tr>
<tr><td colspan="5">Specialized Accounting Systems / Dr. Thaer Sabri Mahmoud Al-Ghaban</td><td>Textbooks</td></tr>
<tr><td colspan="5">1- Oil Accounting - Principles and Procedures / Dr. Abdul Malik Ismail Hajar
2- Electronic references On websites</td><td>External sources</td></tr>
<tr><td>Final exam</td><td>Project</td><td>Daily exams</td><td>laboratory</td><td>semester</td><td rowspan="2">Chapter estimates</td></tr>
<tr><td>60</td><td>-</td><td>20</td><td>-</td><td>20</td></tr>
<tr><td colspan="5"></td><td>Additional</td></tr>
</table>

	information

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Weekly lesson schedule

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 اللايذ

مدرس المادة
م.م.سجاد جواد كاظم