

1-Course name	Specialized Accounting
2-Lecturer in charge	Rizgar Ali Ahmed
3-Department /College	Accounting/Administration and Economic
4-Contact	e-mail : rizgar.ahmed@univsul.edu.iq Tel/ 0770 157 6395
5-Time(in hours) per week	Theory : 3 hours Practical : -
6-Office hours	Available all working hours only lecture hours
7-Course code	First course / Master
8-Teacher 's academic profile	<div style="border: 1px solid black; padding: 5px;"> <p>Rizgar Ali Ahmed</p> <p>Qualifications, with dates and institution attended :</p> <p>Ph.D of Accounting 2010-2014 Baghdad University, Iraq</p> <p>M.Sc. of Accounting Science 2004-2007 Baghdad University, Iraq</p> <p>B.Sc. on Accounting 2000-2004; University of Sulaimaniya ; IRAQ</p> <p>Assistant Prof 2019</p> <p>Publications/Research</p> <p>1- تحديد ظاهرة الإحتكار وفق رؤية المحاسبية 2014</p> <p>2- تحديات القياس المحاسبي للموجودات غير الملموسة لنشوء قيمة إضافية للشركة وسبل مواجهتها</p> <p>3- أهمية الإفصاح عن التكاليف البيئية في الشركات النفطية العاملة في إقليم كردستان 2016</p> <p>4-A Proposed Framework of Audit Fees Determinants in Kurdistan Region 2016</p> <p>5- مدى إمكانية تطبيق معايير المحاسبة الدولية لتعزيز دور الشركات النفطية في بيئة الإقليم 2016</p> <p>6- أهمية الإفصاح المحاسبي في القوائم المالية ودورها في المصارف التجارية - دراسة استطلاعية في المصارف التجارية مبنية على قوائم الإستقصاء</p> </div>
9-Keywords	Specialized Accounting

10-Course overview:

The course studying will cover Accounting in Petroleum and Agriculture organizations, throw: fundamentals of oil accounting system, methods of journalizing the discovered oil stage, double-entries for geological discovery survey, double-entries for active and inactive contracts, double-entries of drilling processes, cost & financial statements in Petroleum and Agriculture, Attributes of the Accounting system in Agriculture projects, Agriculture costs classification, double-entries for agriculture activities & transactions, Agriculture cost Accounts, financial reports and statements.

11-Course objective:

- 1- Special educational goals
- 2- Helps teaching to professional growth.
- 3- Helps to contrast how much they contribute to its specialization to achieve educational goals.

12-Course requirement:

- Please make every effort to attend the class regularly. class slides will be available
- Before each lecture, they can hardly replace all the clarifications and the announcements made in class.
- The course includes a midterm exam, and a final exam that covers the entire course.
- Students are prohibited from using cellular phones and laptops in lecture.

13-Forms of teaching:

The course includes : Lectures, data show, problems solving, discussions

14-Assessment scheme:

Paper	Quizzes & Activity	Final Exam
As (30 %)	As (10 %)	As (60 %)

15-Student learning outcome:

Upon completion of this subject, students should have sufficient knowledge to do all the following:

- predict the impact of a change in one component of related : petroleum
- select and defend the use of appropriate models
- explain how theoretical concepts
- formulate and logically defend a position in regard to current issues

16- Course Reading List and References:

Sources and references

- 1- Petroleum Accounting Dr. Abu Al Fotouh Al Fadhalah 1977
- 2- Economics of Petroleum Hussein Abdullah 1975
- 3- Oil Accounting Dr. Khalid Amin 2001
- 4- Oil Accounting Dr. Mukhtar Ali Abu Ziredah 1982
- 5- American and oil in the middle east Hamilton 1982
- 6- Accounting Problem in the oil and gas Industry Canadian institute CICA. 1973

17-The Topics

<i>Week</i>	<i>Topic</i>	<i>Lecture's name</i>
1	Introduction: Attributes for Accounting in Oiled Organization	Rizgar
2	Processes of producing oil	Rizgar
3	Fundamentals of accounting system in oil	Rizgar
4	Discovering stages and contracts.	Rizgar
5	Methods journalizing discovery & survey expenses.	Rizgar
6	Double-entries of oil field cost	Rizgar
7	Double-entries of geological discovery expenses	Rizgar
8	Mid-term Examination	
9	Double-entries for proved & unproved contracts	Rizgar
10	Methods of calculating Depreciation of unproved contracts	Rizgar
11	Drilling process and preparing the oiled field.	Rizgar
12	Double-entries for drilling process	Rizgar
13	Decreases in oil Quantities	Rizgar
14	Cost Statement in oiled Companies , Preparing Financial Statements Revision	Rizgar
15	Final Examination	

19. Examinations:

The answer is in the process of calculation and registration restrictions and the preparation of the final accounts

20. Extra notes:

None

21. Peer review

reviewed and signed by

Head of Department
Dr.



Course Book

**Department of Accounting
College of Administrative & Economic
Higher Education
University of Sulaimaniya**

**Subject: Specialized Accounting
Lecturer's name : Dr.Rizgar Ali Ahmed**

Academic Year: 2022/2023