

Petroleum Accounting: Principles, Procedures & Issues 7th Edition by Brady, Chang, Jennings, and Shappard – ISBN: 978-0-940966-27-7

Statement on Cooperation for Disabled Students

The College of Business Administration complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. If you have special needs addressed by the American with Disabilities Act, notify me and reasonable efforts will be made to accommodate your special needs.

Special Medical Condition

In case of an emergency, a student with known special medical condition should notify me of this medical problem. Information shared with an instructor is protected under the Family Educational Rights and Privacy Act (FERPA) regulation.

Statement on Academic Honesty

I expect students to behave ethically and with academic honesty. Plagiarism and cheating will not be tolerated. The term plagiarism includes, but is not limited to, the use, by paraphrase or direct quotation, of another person's work without acknowledgement. Cheating includes, but is not limited to, use of unauthorized assistance in taking exams or research assignments.

I may compare written assignments with TurnItIn.com to check for plagiarism. A student, who has knowledge of a fellow student cheating, should report that incident; failure to do so is the equivalent of cheating.

All students found guilty of cheating or plagiarism may (at a minimum) receive an F in the course and could be expelled from the University.

Grading System

Your final grade in this course will be determined as follows:

Examination I	100
Examination II	100
Examination III	100
Class participation/preparation, quizzes & homework	100
Research Paper/Case *	<u>50</u>
Total	<u>450</u>

*Topic and guidelines will be provided at beginning of semester.

The letter grade will reflect your performance relative to the class and standards expected of graduate students and ***no extra credit or other special assignments will be given to any individual student.*** The grade cutoffs for this course are generally expected to be A: 90%, B: 80%, C: 70%, D: 60% and F: less than 60%

Class Participation and Preparation

The participation portion of your score will be graded according to the following criteria:

- A. Ask good questions, make valuable contributions and observations, and answer questions effectively on an ongoing basis. Is very familiar with current day's material.
- B. Answer satisfactorily when called on and volunteer comments or questions regularly. Fairly familiar with material every day.
- C. Participate infrequently and questions/answers do not reflect adequate preparation. Usually familiar with a day's material.
- D. Very rarely participate in discussions. Questions/answers reflect little or no preparation. Sometimes arrive late to class after discussions have begun. Not familiar with day's material on a regular basis
- E. No contribution, negative contribution, or not in attendance. Seldom familiar with day's material

Quizzes

You should read the chapters and complete assigned homework (see attached course schedule) in advance of scheduled class. Students should be ready to take a short quiz over chapter material in class.

There will be a number of quizzes at random during the semester.

Homework

Each week I will provide you with discussion questions, exercises and/or problems to be completed by the next class. For your info there is a direct correlation between working problems, participating in class and performing successfully on tests.

Students should complete all homework assignments before class and be prepared to discuss their solutions. Students not in attendance should make necessary arrangements to have a fellow student turn in their homework if collected. **A number of homework assignments will be collected and graded during the semester.** All homework collected will be returned to you after it has been graded.

Solutions to the exercises/problems will not be posted but discussed in class.

Examinations

Examinations will be given in class on the dates indicated in the *Tentative Class Schedule* and results will be reviewed in the following class. There will be no makeup exams. If you miss one exam with an excused absence, (documented medical excuse, etc.) the final examination will be weighted as 200 rather than 100 points in calculating your final grade. You should notify me before a test, if you have a valid reason for not being able to attend, i.e., illness, accident, etc. A missed test will count as a zero (0) unless there is a documented, university accepted, excuse for missing the examination. All examinations will be comprehensive and **anything discussed in class, whether covered in the text or not, may appear on tests.** All tests will be retained for one year and then destroyed.

Note: Calculators will be provided. No other electronic devices will be allowed during the tests. Any student having an electronic device during a test with capabilities such as photo imaging, text messaging, or internet access will be using unauthorized materials (see the Scholastic Honesty section).

Contacting Instructor

The best way to contact me is use my email address harvey.zimmermann@unt.edu; I check my email daily. Please place your name on your email. I will not respond to emails from addresses that are not recognizable.

Withdrawal Dates

October 8 – Last day to drop with an automatic grade of W.

November 6 – Last day to drop with written approval of the instructor, W or WF.

SETE

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you online at the end of the semester. This will, provide you a chance to provide input about this class. I am very interested in the feedback I get from the students and encourage you to complete the survey. I consider the SETE to be an important part of your participation in this class.

Acceptable Student Behavior

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional

How Best to Succeed at UNT

As a student you've got a lot on your plate. But you've also got lots of resources and plenty of people at UNT who want you to succeed. Start strong. Define your future.

Show Up

Go to class every day, take notes and participate in discussions. It's a pretty big campus, but we'll help you find your way.

Find Support

Everyone needs help sometimes. Whether you need tutoring for a tough class or a check-up from the health center, we've got you covered.

Take Control

Know where you're going and what you're doing. Use tools to help you choose a major and tips to make the most of every minute.

Be Prepared

Do your homework and study. Conquer a college-size workload with speed reading classes, writing skills labs and much more.

Get Involved

New people, places and perspectives are coming your way. Join a student organization and explore the campus and the community.

Be Persistent

College is hard, but you're not alone. Meet your challenges head on and ask for help when you need it.

Blackboard Learn – Course Center

Syllabus

Chapter power point slides will be made available, including chapter questions and problems.

Solutions to chapter questions, exercises and problems

FASB codification website, username and password (effective Sept. 1)

COB ethics statement

Research Case instructions

Tentative Class Schedule

Week	Date	Topic	Chapter(s)	Suggested Questions/ Problems
1	8/29	Course Introduction An Introduction to the Petroleum Industry	1	Discuss Syllabus Overview Discussion TBA*
2	9/5	Petroleum Industry Structure Organizational Structure of an E&P Company Accounting Principles for Oil & Gas Producing Activities	2 SC 3 SC 4	TBA*
3	9/12	Unproved Property Acquisition, Retention & Surrender	7	TBA*
4	9/19	Geological & Geographical Exploration Accounting for Exploration Costs	5 WK 6	TBA*
5	9/26	EXAMINATION 1		
6	10/3	Drilling & Development Accounting for Costs Incurred in Drilling & Equipping Oil & Gas Properties	8 9	TBA*
7	10/10	Accounting for Joint Operations	10 BK	TBA*
8	10/17	Production & Volume Measurement Marketing Crude Oil, Natural gas & NGL	11 12	TBA*
9	10/24	Accounting for Oil, Gas & NGL Sales Gas Imbalances Production Costs	13 BK 14 BK 15 BK	TBA*
10	10/31	EXAMINATION II		
11	11/7	Oil & Gas Reserves	16	TBA*
12	11/14	Depreciation, Depletion & Amortization (DD&A) Under the Successful Efforts Method	17	TBA*

13	11/21	Accounting for the Impairment of Long – Lived Assets Research Paper/Case Due	18 BK	TBA*
14	12/3	The Full Cost Accounting Method	19	TBA*
15	12/10	EXAMINATION III		

*Chapter questions and module assignments have been posted to Blackboard Learn – Course Content, additional assignments will be announced in class.

Guest Speakers:

SC - Steve Cook, Hunt Oil Asst. Controller

BK – Bennie Kniffen, XTO Retired Controller

WK – William Knight, Netherland and Sewell Geologist