

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

Course Description Sample

Subject: natural resource accounting

This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use of the learning opportunities. These characteristics have to be matched with the description of the program.

1. Educational Institution	Shatt Al-Arab University College
2. Department / Center	Accounting
3. Course Title /Code	natural resource accounting
4. Lecturer Name	Zainab Jafar Salman
5. Type of Teaching	Attendance
6. Academic Year /Term	Second Semester / 2022-2023
7. Total No. of Teaching Hours	60 Hours
8. Date of Preparing this Course Description	28/ 9/2022

9. Course Objectives

a. Providing students with the most important principles and basics of Accounting in oil companies.
b. Teaching students how to apply Accounting treatments for oil operations.
c. Providing graduates with the necessary knowledge on job in oil organizations.
d. Improving the administrative skills in the field of oil sector.
e. Providing graduates with the skills of education and creative learning.

10. Course Output, Methodology and Evaluation

(A) Cognitive Objectives

a. Enabling students to acquire knowledge and the art of Dealing with the extractive company.
b. Acquainting students with how to promote their personal knowledge.
c. Helping students to acquire knowledge in the art of The unified accounting system applied in the oil companies -.
d. Enabling students to sharpen their skills in the dynamic work environment.
e. Enabling students to invest their scientific abilities in their working place in the scope of oil sector.
f. Helping students to get the necessary knowledge to solve problems related to petroleum accounting operations

(B) Skill Objectives Related to the Program:

a. Scientific Skills: Knowledge and understanding of accounting concepts and procedures relevant to the work of extractive companies - provide the student with experience in the field of accounting work in extractive companies.
b. Leadership Skills: Working within the team
c. Skills Related to Administrative Work Challenges

Methods of Teaching and Learning

a. Using already- prepared lectures.
b. Using up-to-date data shows.
c. Homework
d. Adopting group discussions.

Methods of Evaluation

a. Oral tests

b. Monthly tests
c. Daily quizzes
d. Students' Regular Attendance

(C) Sentimental and Value Objectives

a. Realizing ethical objectives.
b. Commitment to university traditions.
c. Compliance with the University Instructions and the Ministry Regulations.
d. Promoting students' personal abilities in educational scopes and how to behave well with others.

Methods of Teaching and Learning

a. Lectures on university instructions.
b. Educational guidance lectures.
c. Continuous directing.
d. Visiting State and private institutions.
e. Showing practical cases.

Methods of Evaluation

a. Daily quizzes.
b. Classroom discussions and commitment to ethics and sublime values.
c. Special marks for class activities.
d. Monthly and quarterly evaluation.

D) General and Qualitative Skills (other skills related to the ability of employment and personal development)

a. Enabling students to acquire the skill and art of art of Dealing with the
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extractive company.
b. Enabling students to apply creative thinking in Accounting problem solving.
c. Enabling students to use modern methods of analysis and conclusions.
d. Enabling students to The skill of preparing final accounts.

11. Course Structure

Week	No of Hours	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	4	understanding the material	Characteristics of the extractive industries activity and the nature of oil accounting	- lectures - case study -discussions	- oral tests -questions
2	4	understanding the material	Research and exploration expenses	- lectures - case study -discussions	- oral tests -questions
3	4	understanding the material	Accounting treatment of research and exploration expenditures	- lectures - case study -discussions	- oral tests -questions
4	4	understanding the material	Accounting treatment of research and exploration expenditures	- lectures - case study -discussions	- lectures - case study -discussions
5	4	understanding the material	Recording research and exploration expenditures	- lectures - case study -discussions	- lectures - case study -discussions
6	4	understanding the material	Recording research and exploration expenditures	- lectures - case study -discussions	- lectures - case study -discussions
7	4	understanding the material	Accounting treatment for unprepared concession contracts	- lectures - case study -discussions	- lectures - case study -discussions
8	4	understanding the material	Accounting treatment for unprepared concession contracts	- lectures - case study -discussions	- lectures - case study -discussions
9			monthly exam		
10	4	understanding	Accounting treatment of	- lectures	- lectures

		the material	oil extraction expenses	- case study -discussions	- case study -discussions
11	4	understanding the material	Expiry of production contracts	- lectures - case study -discussions	- lectures - case study -discussions
12	4	understanding the material	Income statement in oil companies	- lectures - case study4- discussions	- lectures - case study -discussions
13	4	understanding the material	Combined costs of oil production operations	- lectures - case study -discussions	- lectures - case study -discussions
14	4	understanding the material	Combined costs of oil production operations	- lectures - case study -discussions	- lectures - case study -discussions
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12. Infrastructure

a. Textbooks	Specialized Accounting Systems / Thaer Sabri Al-Ghabban
b. References	Oil Accounting - Principles and Procedures / Dr. Abdul Malik Ismail Hajar
c. Recommended books and periodicals (journals, reports, etc.)	Accounting for natural resources (oil and gas) / Abbas Fadel Al-Akaili
d. Electronic references, internet websites, etc	

13. The Plan of Improving the Course

a. Studying labor market needs.
b. Be informed of the experiences of other countries in the field of oil sector
c. Be informed of research work published in national and international journals in the field of Accounting standards related to oil companies.

