MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

<table>
<tr><th colspan="6">Module Information
معلومات المادة الدراسية</th></tr>
<tr><td>Module Title</td><td colspan="2">Oil Accounting</td><td colspan="3">Module Delivery</td></tr>
<tr><td>Module Type</td><td colspan="2">Core</td><td colspan="3" rowspan="4">☒Theory
☐Lecture
☐☒Lab
☑Tutorial
☐Practical
☑Seminar</td></tr>
<tr><td>Module Code</td><td colspan="2">MMOG1202</td></tr>
<tr><td>ECTS Credits</td><td colspan="2">7</td></tr>
<tr><td>SWL (hr/sem)</td><td colspan="2">175</td></tr>
<tr><td colspan="2">Module Level</td><td>1</td><td colspan="2">Semester of Delivery</td><td>2</td></tr>
<tr><td colspan="2">Administering Department</td><td>Oil and Gas Management and Marketing</td><td>College</td><td colspan="2">Shatt al-Arab University, College of Administration and Economics</td></tr>
<tr><td>Module Leader</td><td colspan="2">Ahmed Ismail</td><td>e-mail</td><td colspan="2"></td></tr>
<tr><td colspan="2">Module Leader’s Acad. Title</td><td>Assistant Lecture</td><td colspan="2">Module Leader’s Qualification</td><td>Assistant Lecture</td></tr>
<tr><td>Module Tutor</td><td colspan="2"></td><td>e-mail</td><td colspan="2"></td></tr>
<tr><td colspan="2">Peer Reviewer Name</td><td></td><td>e-mail</td><td colspan="2"></td></tr>
<tr><td colspan="2">Scientific Committee Approval Date</td><td>1/9/2025</td><td>Version Number</td><td colspan="2">1.0</td></tr>
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Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. Understanding Accounting Basics: Learn the basic principles of accounting and how they apply to the oil industry. 2. Cost Analysis: Understand how to analyze and estimate costs associated with oil extraction and refining operations. 3. Financial Reporting: Learn how to prepare financial reports related to oil companies, including financial statements and management reports. 4. Asset Valuation: Study how to value oil assets, such as fields and equipment, and how to calculate exploration and production costs. 5. Compliance and Standards: Learn about international and local accounting standards related to the oil industry and how to comply with them. 6. Financial Statement Analysis: Develop skills in analyzing financial statements for decision-making purposes. 7. Risk Management: Understand how to manage financial risks associated with oil price fluctuations. 8. Pricing Strategies: Study pricing strategies in the oil market and how they affect profits.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. Understanding the Basics: - Explain the basic concepts in oil accounting, including definitions and terms related to the oil industry. 2. Financial Statement Analysis: - The ability to analyze the financial statements of oil companies and interpret various financial reports.

	3. Applying Accounting Standards: - Applying international and local accounting standards related to the oil and gas sector. 4. Evaluating Financial Performance: - Evaluating the financial performance of oil companies using key performance indicators. 5. Cost Management: - Understanding how to manage costs associated with oil exploration and production operations. 6. Dealing with Risks: - Identifying the financial risks associated with the oil industry and how to deal with them. 7. Developing Accounting Strategies: - Developing accounting strategies that suit the requirements of the oil industry. 8. Compliance and Reporting: - Understanding the compliance and environmental and social reporting requirements related to the oil sector. 9. Using Accounting Software: - The ability to use accounting software specific to the oil sector to improve efficiency and accuracy. 10. Reporting: - The ability to prepare accurate and reliable financial reports that reflect the financial position of oil companies.
Indicative Contents المحتويات الإرشادية	The guiding contents of the study material are the broad outlines that aim to guide and plan the educational process. These contents generally include 1- Educational objectives 2- Main concepts 3- Curriculum 4- - Educational materials 5- Educational activities 6- Evaluation methods 7- Academic guidelines These contents are considered a road map that helps the teacher and the student understand the progress of the study material and ensure the achievement of the intended educational objectives Total hrs =175 = SSWL - (Exam hrs) = 172 = 3 - 50 hr (Time table hrs x 15 weeks)

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	Learning and teaching strategies 1- Using lectures prepared in advance by the instructor 2 Use of modern display devices 3- Homework 4 Divide students into groups for discussion

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	**93**	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	**6**
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	**82**	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	**5**
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	**175**		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Quizzes**	1	10% (10)	4	
	Assignments	1	10% (10)	4	
	Projects / Lab.	1	10% (10)	4	
	Report	1	10% (10)	4	
Summative assessment	**Midterm Exam**	1hr	10% (10)	7	
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Accounting in oil companies.
Week 2	The nature of the oil industry and its characteristics
Week 3	Research, exploration and reconnaissance operations.
Week 4	Drilling operations and their problems.
Week 5	Development and crude oil production operations.
Week 6	Petroleum concession contracts
Week 7	Examination
Week 8	Exploration expenses and obtaining concession contracts.
Week 9	Reconnaissance and exploration stage.
Week 10	Concession contract cost stage.
Week 11	Drilling and development stage.
Week 12	Production, pumping and transportation stage.
Week 13	Marketing stage.
Week 14	Oil or petroleum refining and processing
Week 15	**Oil or petroleum refining and processing**
Week 16	**Preparatory week before the final Exam**

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	1. Dr. Hussein Abdullah: Petroleum Economics, Dar Al Nahda Al Arabiya (Cairo 1970)	Yes
Recommended Texts	2. Dr. Mukhtar Ali Abu Zuraira: Petroleum Accounting, Its Scientific Principles and Applications, Second Industrial Zone, 2000	Yes
Websites		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A -** Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	**FX –** Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

رئيس القسم
م.د رافد عبد الجليل حسن

مدرس المادة
م.م احمد اسماعيل

Director of the Quality Assurance and Performance Department of the University: Wafa Saeed Hassan

مسؤولة وحدة الجودة كلية الادارة والاقتصاد
م.م وفاء سعيد حسن