Course Description Form

1. Course name
Natural accounting sources
2. Course code
HUACCD011033
3. Chapter/Year
Second course / 2024-2025
4. Date of preparation of this description
2025/3/8
5. Available attendance forms
My presence
6. Number of study hours (total) / Number of units (total)
hours / 39 units 52
7. Name of the course administrator (if more than one name is mentioned)
:the name : M.M. Marwa Jabbar Kazim EmailMarwa90791@gmail.com
8. Course objectives

It usually aims to teach students how to estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of the importance of conserving and managing these resources .sustainably	Subject objectives

9. Teaching and learning strategies	
1. **Using interactive lessons**: Lessons can be delivered using interactive methods such as discussions, group discussions, and interactive exercises, to increase student engagement and motivate them to think critically and apply concepts.	Strategy

2. **Use of real-world examples**: Practical examples and applications related to natural resource accounting can be provided through classroom lessons, helping students understand how accounting concepts are applied in natural industry contexts.

3. **Solving practical cases**: Specific case studies and practical problems related to natural accounting sources can be used, enabling students to apply theoretical concepts in solving practical problems.

4. **Field visits and workshops:** Field visits can be organized to facilities operating in specific natural industries, in addition to organizing interactive workshops to teach accounting concepts related to these industries.

5. **Problem-based learning**: Specific accounting problems related to natural accounting sources can be provided for students to solve, which enhances critical thinking skills and application of concepts to reality.

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	Characteristics of extractive industries activity and the nature of oil accounting		3	1
	My presence	Expenses for accounting treatment of the research and exploration phase (capital expenditure method) Research and Exploration, International Financial Reporting Standard for Extractive IndustriesIFRS6		3	2
	My presence	Revenue Expenditure Method Successful Efforts Method		3	3
	My presence	Methods for calculating amortization for non-		3	4

قسم المحاسبة

		prepared contracts (the method of the cost and duration of each contract separately) Insert the method for calculating amortization for non-prepared contracts (the method of a certain (percentage of the total			
	My presence	Closing accounts of unprepared contracts upon assignment,) transfer to productive (contracts, upon sale		3	5
	My presence	Closing of unprepared contract accounts in case of calculation of amortization on a percentage basis		3	6
	My presence	Monthly exam			7
	My presence	Drilling and prospecting stage		3	8
	My presence	Production stage, accounting treatment of the production stage recognition of) revenues and (expenses		3	9
	My presence	Methods of calculating the depletion of producing wells (fully developed contracts and partially (developed contracts		3	10
	My presence	Depreciation of equipment and fixed assets		3	11
	My presence	Final accounts of oil companies Accounting for oil in Iraq (accounting treatments under the unified accounting (system		3	12

	My presence	Final accounts of oil companies Accounting for oil in Iraq (accounting treatments under the unified accounting (system		3	13
	My presence	Final accounts of oil companies Accounting for oil in Iraq (accounting treatments under the unified accounting (system		3	14
	My presence	Second exam			15

11. Course Evaluation

. The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams

12. Learning and teaching resources

Specialized Accounting Systems Book / Dr. Thamer Al-Ghaban	Required textbooks (methodology if any)
Specialized Accounting Systems Book, Dr. Abbas Fadhel Al-Akeili	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites