اسم الجامعة: جامعة الحلة

الكلية/ المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع:

اسم رئيس القسم: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026

التوقيع:

اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا

التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي

اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026

التوقيع:

مصادقة السيد العميد

أ. د. حسين ديكان درويش

جامعة الحلة كلية الادارة والاقتصاد

UNIVERSITY OF HILLA

قسم المحاسبة

Course Description Form

1. Course name	
Natural accounting sources	
2. Course code	
HACC73208	
3. Chapter/Year	
Second course / 2026	
4. Date of preparation of this description	
1 \ 2 \ 2026	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
2/3	
7. Name of the course administrator (if more than one name is mentioned)	
Name: M.M. Youssif answer Mohammed Hassen Mohammed hadi : Email: yousifalasadi9@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. 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.	Strategy

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-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		3	4
	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		3	6

		case of calculation of amortization on a percentage basis			
	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	
Required textbooks (methodology if any)	Specialized Accounting Systems Book Dr. Thamer Al-Ghaban /
Main References (Sources)	Oil Accounting, Dr. Ali Ibrahim Hussein and Saddam Mohammed Mahmoud. 2019.
) Recommended supporting books and references (.scientific journals, reports, etc	The Scientific and Practical Foundations of Accounting in Agricultural Establishments, Dr. Iman Abbas Helmy, Dahani Ragab Rizk, Dr. Shaimaa Saeed Mohamed, and Dr. Omar Elsayed Yaqoub. 2021 .
Electronic references, websites	