Ministry of Higher Education and Scientific Research

Warith Al-Anbiya University (peace be upon him)

Faculty of Administration and Economics

Course Description Form

1. Course Name
Natural Resources Accounting
2. Course Code
2332 AD Suck
Semester/Year .3
2025-2026
Date of preparation of this description .4
1/10/2025
5. Usual forms of attendance
Classrooms
6. Total (Total) Academic Hours / Number of Units (Total)
6 hours
7. Name of the course administrator (if more than one name mentions)
Name: Eng. Azhar Saadi Hatem Saud Email: azhar.saadi@uowa.edu.iq
8. Course Objectives

1. Definition of the concept and characteristics of extractive industries activity and the nature of oil accounting 2. Introduction to the accounting treatment of the exploration phase 3. The method of revenue and capital expenditures and the method of successful efforts 4. Method of calculating extinguishing for unprepared contracts 5. Closing accounts for contracts that are prepared when calculating amortization	**Course Objectives**

9. Teaching and Learning Strategies

1. Giving lectures and dialogue with students and discussing them directly.
2. Using modern techniques to clarify the figures, drawings and charts of the budget and to detect cash flows

3. Focus on students' participation in the lecture by asking questions.
4. Adopting the homework method to solve various problems. Quick and surprise tests (QUIZ)
5. Video lectures are recorded and downloaded on the channel dedicated to the lesson on Telegram

							Strategy

10. Course Structure

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	The week
Oral Questions + Homework	Lecture + Discussion	Characteristics Industries Activity Extraction and the nature accounting Oil	Identify the characteristics of industries Extractive and the Nature of Oi Accounting	3	1
Short test	Lecture + Offer Slices	Exploration an exploration expenses, standard Financial Reporting 6 IFRS Detecti About Resour	Exploration and exploration expenses; 6 IFRS Resource Disclosure	3	2
Practical Exercise	Lecture + Examples Applied	Natural" Accounting Processing for the Stage Exploration an Exploration (Capital Expenditure Method)	Accounting Processing for the Exploration Phase and exploration (expense method) Capitalism)	3	3
Short test	Discussion + Study Case	Revenue Expenditure Method and Method Successful Effo	The student's familiarity with t methods of expenses Revenue and Successful Efforts	3	4

Home Workout	Lecture + Practical Issue	Calculation method Fire extinguishing f contracts is no Stomach Cost Method and the durati of each contrac on Sharpness)	Providing the student with the skill of calculating firefighting	3	5
Homewor k	Lecture + Discussion	Closing accoun for unprepared contracts upon assignment Transfer of contracts produced, on sale)	Learn how to close accounts when assigning or transfer	3	6
Short test	Practical Examples	Calculation method Fire extinguishing f contracts is no Stomach Meth Select a percentage of the total	Apply the percentage method i extinguishing	3	7
Practical Report	Discussion + Workshop work	Closing accoun for unprepared contracts at Calculating the fire Based on Percentage	Acquire the skill of closing accounts using Percentage	3	8
Oral Questions	Lecture + Vide Educational	Drilling Stage a Exploration	Understanding the Drilling and Excavation Phases	3	9
Home Workout	Examples + Discussion	Abar Account Under Drilling Drillin Operations (Processors	Processing capital and revenue operations To dig	3	10

		Accounting Operations Drilling Capitalism and Revenue Drilli			
Short test	Lecture + Issues	Production Sta Accounting Treatments Production Sta Proof of incom and expenses	Knowledge of accounting processing methods in Production Stage	3	11
Practical Exercise	Lecture + Stud Case	Methods of Calculating Running Out Productive we (Developed Contracts Totally, Contracts Partially developed)	Differentiate between methods calculating well penetration Producing	3	12
Short test	Lecture + Practical Issue	Loss of equipment and fixed assets	Calculation of the loss of equipment and fixed assets	3	13
Small Project	Discussion + Practical Workshop	Final Accounts Oil Companies	Preparation of Final Accounts Oil Companies	3	14
Final Exam	Discussion + Review	Oil Accounting In Iraq (Processors Accounting un Accounting System Standardized)	Oil Accounting in Iraq (Treatments) Accounting under the Unified Accounting System)	3	15

11. Course Evaluation

The course is very important for students wishing to work in the extractive, energy, and metallurgical industries.

It gives the student specialized knowledge and valuable analytical skills, but needs to enhance the practical and practical aspect to reduce the gap between theory and practice.

12. Learning Resources and Teaching

1. Specialized Accounting Systems, Pr Dr. Thaer Sabri Al-Ghabban / Assoc. Prof. Dr. Fa Ibrahim Al-Ghabban. 2018 IAS 36 "Impairment in the value of assets. International Accounting Standard (IASB) Intangible Assets" in relation to Research and exploration requirement.	Required textbooks (methodology available)
	Main References (Sources)
	Recommended Books and References (Scientific Journals, Reports...)
	References, Websites
Assoc. Prof. Dr. Hebatullah Mustafa Sayed	Head of Department Name
	Signature
2025/10/1	History