

**Ministry of Higher Education and Scientific Research  
Scientific Supervision and Scientific Evaluation Apparatus  
Directorate of Quality Assurance and Academic Accreditation  
Accreditation Department**



## **Course description for Crude Oil Operations Accounting 1**

**/3/ 2024**

**Signature:**  
**Head of Department Name:**  
**Dr. . Rabei Qasim Thajeel**  
**Date:**

**Signature:**  
**Lecturer Name : Eman Kadhum Mal Allah**  
**Date:**

# Course description for Crude Oil Operations Accounting

| <b>1. Course Name Crude Oil Operations Accounting</b>                        |         |  |   |  |  |  |
|--|---------|--|---|--|--|--|
|  |         |  |   |  |  |  |
| 1. Course Code:  |         |  |   |  |  |  |
|  |         |  |   |  |  |  |
| 2. Semester / Year: Semester   |         |  |   |  |  |  |
|  |         |  |   |  |  |  |
| 3. Description Preparation Date:   |         |  |   |  |  |  |
| <b>29-3-2024</b>   |         |  |   |  |  |  |
| 4. Available Attendance Forms:   |         |  |   |  |  |  |
| attendance   |         |  |   |  |  |  |
| 5. Number of Credit Hours (Total) / Number of Units (Total)                  |         |  |   |  |  |  |
| 30 hours 2 hours weekly  |         |  |   |  |  |  |
| 6. Course administrator's name (mention all, if more than one name)          |         |  |   |  |  |  |
| Name: : <b>Eman Kadhum Mal Allah</b><br>Email: eman.malallah@uobasrah.edu.iq |         |  |   |  |  |  |
| 7. Course Objectives   |         |  |   |  |  |  |
| Course Objectives  |         | <ul style="list-style-type: none"> <li>- - <b>Presenting and interpreting the theoretical framework for oil accounting</b></li> <li>- • <b>Determine the practical framework for oil accounting</b></li> <li>- • <b>Providing the student with the ability to understand the types of assets whether depreciating or fixed, and explaining the extent to which depreciated assets are related to oil accounting.</b></li> <li>- • <b>Expanding the student's understanding of how to conduct accounting treatments for oil accounting</b></li> </ul> |   |  |  |  |
| 8. Teaching and Learning Strategies  |         |  |   |  |  |  |
| Strategy   |         | Daily tests for students<br>Exercises and activities within the lesson   |   |  |  |  |
| 9. Course Structure  |         |  |   |  |  |  |
| Week   | Hours   | Required Learning Outcomes   | Unit or subject name                                  | Learning method  | Evaluation method  |  |
| 1  | 2 hours | The ability to deal with accounting treatments in the oil sector   | <b><u>The first course</u></b>                        | Explaining the material and conducting daily tests for students in the classroom | Weekly, monthly and daily exams and the end of the course exam |  |
| 2  |         |  | Chapter One:<br>Diminishing assets and oil accounting |  |  |  |
| 3  |         |  |   |  |  |  |
| 4  |         |  |   |  |  |  |
| 5  |         |  |   |  |  | Chapter Two: Research and exploration expenses |
| 6  |         |  |   |  |  |  |

|    |  |  |                         |  |  |
|----|--|--|-------------------------|--|--|
| 7  |  |  | First month exam        |  |  |
| 8  |  |  |                         |  |  |
| 9  |  |  | Chapter Three:          |  |  |
| 10 |  |  | Accounting treatment    |  |  |
| 11 |  |  | research and exploratio |  |  |
| 12 |  |  | expenses                |  |  |
| 13 |  |  | Second month exam       |  |  |
| 14 |  |  |                         |  |  |
| 15 |  |  |                         |  |  |

#### 10. Course Evaluation

Monthly exam score (50) There are two exams and each exam has 20 marks, 5 marks for activity and 5 for attendance.

#### 11. Learning and Teaching Resources

|  |  |
|--|--|
| Required textbooks (curricular books, if any)                      | Accounting for crude oil operations / Dr. Thaer Al-Ghabban and Fayza Al-Ghabban 2009 |
| Main references (sources)  |  |
| Recommended books and references (scientific journals, reports...) |  |
| Electronic References, Websites                                    |  |