



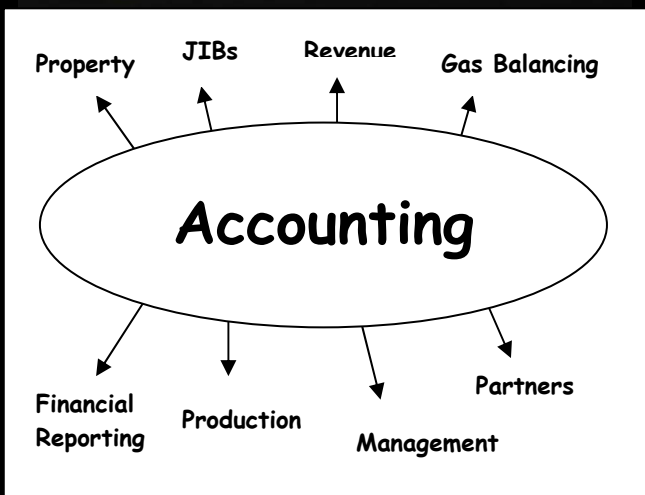
c o p a s
Council of Petroleum Accountants Societies

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COPAS PUBLICATIONS REFERENCE CATALOG

TR-39



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COPAS PUBLICATIONS REFERENCE CATALOG

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ABOUT COPAS PUBLICATIONS

The Council of Petroleum Accountants Societies has, since 1961, developed and published numerous publications, such as Model Forms, Model Form Interpretations, Accounting Guidelines and Training & Reference materials and programs. Some of these documents have become part of operating agreements and contracts. Others contain recommended guidelines and procedures to account for certain items which have become part of operating agreements and contracts. Others contain recommended processes for performing accounting related functions applicable to oil and gas operations.

Prior to 2007, most of these publications were called “Bulletins” or “Interpretations”, but all have been re-designated using the new naming structure which more accurately reflects the use of each document. A cross-reference between the old and current naming conventions is shown on page 33.

Model Forms, Model Form Modifications, Model Form Interpretations, and Accounting Guidelines are approved by the COPAS Council. Such documents are intended to represent a broad consensus of COPAS membership. Other COPAS documents are approved by the COPAS Board of Directors and are equally important and useful to the industry. These training and reference documents provide education and guidance to the industry for specific job performance in accounting, reporting, and auditing matters.



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TYPES OF COPAS PUBLICATIONS

COPAS documents are categorized as follows:

1. Accounting Guidelines
2. Model Form Accounting Procedures
3. Model Form Interpretations
4. Model Form Modifications
5. Training and Reference Material

Accounting Guidelines (AG) contain descriptions and examples of oil and gas accounting and/or auditing practices, methods or guidelines. They also describe processes for specific accounting-related activities or functions and COPAS recommended solutions. They are not intended to interpret any specific provisions of agreements.

Model Form Accounting Procedures (MF) are designed to be an exhibit attached to a standard American Association of Petroleum Landmen (AAPL) Joint Venture Operating Agreement.

All Model Forms are supported by existing or potentially future Model Form Interpretations, but not all Model Forms are currently sold by COPAS. Below is a list of COPAS Accounting Procedure - Joint Operations Forms documents. Unless marked discontinued, they are available in hard copy from the COPAS [On-Line Store \[Link\]](#)

MF - 1	1984-1	Discontinued – July 1, 2005 Replaced with MF-6
MF - 2	Gas Plant	
MF - 3	1986-1	Discontinued – July 1, 2005 Replaced with MF-6
MF - 4	1995	
MF - 5	1998	
MF - 6	2005	Replaces the 1984 & 1986 Forms

Both the COPAS MF-5 & MF-6 are available in electronic format through Forms-On-A-Disk at 214-340-9429 or Formsonadisk.com. The electronic format allows unlimited reproduction of the document.

Model Form Interpretations (MFI) provide a clarification of intent of the model form. The MFI does not modify model form language. The MFI will quote the language being interpreted and give the reason for the clarification.

Model Form Modifications (MFM) change or add to the language of the model form. It must have an effective date and state that changes are prospective.

Training and Reference Material (TR) includes Training Modules, Programs, Videos and Guides. This category also contains Data Compilations, Surveys, Discussion Papers and Assimilations of Regulatory Data.

All documents are available in hardcopy or electronic (PDF) format from the COPAS Office or the On-Line Store at www.copas.org. Also available for purchase is a CD-ROM which contains all AGs, MFIs and MFMs.

Various model form Joint Operating Agreements (JOAs) are published and sold by the following organizations. Please contact them for more information.

American Association of Petroleum Landmen (AAPL)

www.landman.org

American Petroleum Institute (API)

www.api.org

Rocky Mountain Mineral Law Foundation (RMMLF)

www.rmmlf.org



www.copas.org

COPAS PUBLICATIONS ON CD ROM

COPAS Publication CD ROM

The "2010 COPAS Publication CD ROM" provides all of COPAS' Accounting Guidelines and Model Form Interpretations in a PDF format. This CD also provides the most effective and accurate method for searching COPAS documents. The search criteria in this CD-ROM allow you to enter any word or key phrase and displays every occurrence of this entry in every COPAS Accounting Guideline and Model Form Interpretation. Each PDF document highlights your key word or phrase as you search through the document as well as where and how it is used in each document.

Single User:

Cost \$ 495.00
Subsequent annual updates \$ 125.00

Corporate Site License:

Cost \$ 2,400.00
Subsequent annual updates \$ 600.00

Tax Guide (TR-7)

This CD-ROM contains three guides:

Severance Tax Guide
Incentive Tax Guide
Indian Tax Guide.

These guides are arranged by state or tribe, and are designed to provide a usable day-to-day reference for taxes on oil and gas production, and to provide a summary of the various tax incentives offered by the states. The guides can assist users in identifying those governmental entities that have severance tax provisions, and assist in the accounting for such taxes. They can also assist in planning operations in those various states and tribal areas.

This subscription includes a site license, allowing the user to download the guide to their corporate network.

Cost, first year, single user \$ 300.00

Cost, first year, site license \$ 600.00

Updates, single user or site license \$ 100.00

COMPUTERIZED EQUIPMENT PRICING SYSTEM (CEPS)

Computerized Equipment Pricing System (CEPS01 - Individual Subscription)

- CEPS is a web based software for all your transfer pricing issues and requirements.
- The benefits of our web based CEPS product include:
 - ✓ Dynamic real-time updating capabilities
 - ✓ Tubular updates include modern grades and connections along with user-defined adds
 - ✓ Enhanced online help center with photos, glossary and links to CEPS Control Panel members for questions
 - ✓ New batch process using multiple format imports and exports
 - ✓ Text-based user interface (no numeric codes or decimal values)
 - ✓ Plus many more new user-friendly features and enhancements
- This subscription is good from January 1st to December 31st, and is not prorated.
- If you are interested in previewing this product, please visit http://ceps.copas.org/CEPS_Web/home.asp

Cost \$ 625.00

Computerized Equipment Pricing System (CEPS03 – Enterprise Subscription)

- This is the Enterprise subscription for the Computerized Equipment Pricing System (CEPS) versus the individual subscription. This subscription allows unlimited usage within one company for all employees.

Cost \$ 3,150.00

2006 CEPS Historical Data CD

- For a limited time only, copies of the 2006 CEPS CD are available for \$100 each.
- These CDs may only be purchased in conjunction with your subscription to the new web-based CEPS product. The 2006 CEPS CD contains date-sensitive price records dating from February 1983 for historical pricing purposes. Web-based CEPS does not contain this historical data.

Cost \$ 100.00

ACCOUNTING GUIDELINES (AG)

AG-1	Well Costs – Allocations and Adjustments	Apr-03
	Provides a guide to an equitable basis for determination of values to be used with well cost adjustments required as a result of ownership changes occurring as a result of expansion or contraction of a unit, recompletion of a well, multiple completions, completion of a well in a zone of different ownership, or creation of a field-wide or reservoir unit. 29 pages.	
		Cost: \$ 19.95
AG-2	Accounting For Unitizations	May-71
	AG-2 explains different forms of unitizations common in the industry and outlines the accounting generally associated with each. AG-2 can be used as a guide for accounting situations involved in Unit Operations which are not covered in an existing agreement or accounting procedure. 34 pages.	
		Cost: \$ 19.95
AG-3	Alaska Net Profit Share Leasing	Oct-84
	The State of Alaska Net Profit Share Lease (NPSL) System is an integral part of the seven leasing methods currently provided for by state law. This monograph explains the provisions and provides guidance for companies working with this form of royalty. 62 pages.	
		Cost: \$ 19.95
AG-4	Facility Rate Agreement	Dec-85
	This publication presents a methodology for calculating rates for use of operator owned equipment and facilities charged to the Joint Account. It also suggests possible agreement language to be used. 35 pages.	
		Cost: \$ 19.95
AG-5	Procedures for Initial and Periodic Joint Operations Inventories	1986
	This publication provides guidelines for consistency among operators in accounting for controllable material, a uniform joint interest inventory form and basic procedures for unitization inventory, pricing, equalization and adjustments. 24 pages.	
		Cost: \$ 19.95
AG-6	Oil Accounting Manual	Apr-88
	This is COPAS' comprehensive guide to accounting for oil, and complements AG-15, <i>Gas Accounting Manual</i> . This publication provides generally accepted practices for oil allocations and related revenue accounting. It is intended to be of assistance to accountants and oil producers in establishing or revising oil accounting procedures and in training new personnel. 100 pages.	
		Cost (includes all addenda) \$ 29.95
	AD-1 Valuation of Crude Oil Volumes in the Event of Price Changes During the Month	Nov-90
	This Addendum to AG-6 documents oil industry procedures for the valuation of crude oil volumes in the event of price changes during a month. 3 pages.	
		Cost: \$19.95

AD-2 Oil Imbalance	Oct-02
<p>This publication provides guidelines for handling oil imbalances, developed as part of a joint effort of COPAS and other industry participants at the encouragement of the Minerals Management Service (MMS) during a 2000 royalty in kind meeting.</p>	
<p>The document flowcharts the information flow process, including:</p>	
<ul style="list-style-type: none"> Determining the available oil for the upcoming month Nominating the oil to flow to the pipeline (performed by shipper) Allocation of actual flow and Preparation of Imbalance. 17 pages. 	
Cost \$ 19.95	
AG-7	Guideline for Cash Flow Budgeting in the Petroleum Industry
Apr-89	
<p>This document provides a suggested guideline for cash flow budgeting for exploration and production enterprises. Included is a cash flow budgeting model showing the various types of cash receipts and payments normally considered. This document should be useful to those companies which may not have formalized budgeting procedures, or to those who may be contemplating changes to their present procedures. 22 pages.</p>	
Cost \$ 19.95	
AG-8	Joint Task Force Guidelines On Natural Gas Administrative Issues
Apr-90	
<p>Developed by the COPAS/INGAA/A.G.A. Task Force, AG-8 contains the recommended industry guidelines relative to the administration of natural gas transactions in an open access environment. The scope of these recommendations encompasses the nomination, allocation, volume imbalance, and business applications from wellhead through final delivery, within the framework of regulatory and contractual requirements. Common terminology and electronic communication of recommended minimum data elements are also addressed. The overriding objective involves the establishment of industry guidelines that facilitate communication among sellers, purchasers, shippers, transporters, and operators, thereby promoting a more reliable and responsive natural gas infrastructure capable of meeting industry challenges and a dynamic market. Includes AD-1, AD-2 and AD-3. 560 pages.</p>	
Cost \$ 74.95	
AG-9	Vendor Audit Guidelines
Apr-10	
<p>This publication provides guidance with respect to vendor audits in the petroleum industry. Included are discussions of the purpose, objectives and benefits of vendor audits as well as an audit program template the auditor can use in developing and preparing for an audit . 10 pages.</p>	
Cost \$ 19.95	
AG-10	Guidelines for Investigations of Suspected Irregularities
Apr-90	
<p>This publication results from a joint project of COPAS and the Institute of Internal Auditors. It goes beyond the normal financial and operational review and offers guidelines for the investigation of irregularities to safeguard company assets. 29 pages.</p>	
Cost \$ 19.95	

AG-11	Guidelines for an Internal Review of an Oil and Gas Production and Exploration Division	Apr-90
	This publication results from a joint project of COPAS and the Institute of Internal Auditors, and provides guidelines in conducting an operating review of a company's exploration and production divisions. These divisions represent the heart of an oil and gas company and are normally where the major dollars are expended. Internal reviews of such divisions, as well as those of the billing and payable functions can detect internal control weaknesses and can result in savings of significant dollars. 24 pages.	Cost \$ 19.95
AG-12	Guidelines in Determining Finding/Acquisition Costs	Oct-91
	Exploration and production companies are required to report finding / acquisition costs in accordance with Statement of Financial Accounting Standards (SFAS 69) and in form 10K. However, few companies use these standards for computing these costs for internal purposes. This publication explains the various other methods and their applicability to certain situations. 23 pages.	Cost \$ 19.95
AG-13	Accounting for Farmouts/Farmins, Net Profits Interest and Carried Interests	Jul-05
	Joint development of oil and gas properties can be conducted under a number of different types of agreements. This Accounting Guideline explains three of these types of agreements and identifies unusual or unique contractual provisions found in each of these arrangements. This document also provides guidelines for the accounting and cost reporting normally required for these operations. Many of these agreements involve various payout calculations, and this document provides guidance and numerous examples on the complexities involved in calculating the most accurate payout, based on complex circumstances. 44 pages.	Cost \$ 19.95
AG-15	Gas Accounting Manual	Apr-10
	This is a must have document for anyone involved in natural gas accounting. The purpose of the Gas Accounting Manual is to provide a vital reference for any accountant and others responsible for proper recording and reporting of natural gas from the wellhead to the point of sale and all related areas. Various areas addressed by AG-15 include production, measurement, processing, transportation, sales, settlements, regulatory compliance as well as a history of regulatory compliance. 314 pages.	Cost \$74.95
AG-16	Guidelines for Conducting an Internal Audit of a Gas Plant	1995
	Gas plant audits are among the most challenging, important and productive reviews an audit staff can perform. Plant designs and operating modes vary in the industry and require many different types of contractual relationships. This document will aid in performing these audits. 19 pages.	Cost \$ 19.95
AG-17	Refining and Marketing Exchange Accounting	Feb-96
	This document establishes guidelines on how exchange companies should provide each other with information required to efficiently account for and reconcile exchange transactions. This serves as an information resource and establishes recommended accounting practices and procedures for petroleum product exchanges. 47 Pages.	Cost \$ 19.95
AG-18	Variance Analysis in the Oil & Gas Industry	Mar-96

This guideline provides formulas useful in determining revenue variances including the following basic formulas:

Price Variance = (New Price - Base Price) x New Volume

Volume Variance = (New Volume - Base Volume) x Base Price

It also provides helpful information on the types of variables that may affect operating revenue as well as examples of other areas of application for variance analysis (e.g., analyzing variable operating expenses). 11 pages.

Cost \$ 19.95

AG-19 Expenditure Audits in the Petroleum Industry: Protocol and Procedures Guidelines Jan-1998
A comprehensive guide to the suggested protocol and the planning, initiating and arranging the audit, conducting the audit from commencement to close, writing the report, handling of the audit costs, as well as the operator's role in each phase of the audit. The Audit Protocol section includes points to consider regarding the various parties' roles in initiating and preparing for the audit, conducting the audit, and audit resolution. The Procedure Guidelines portion includes guidelines regarding the establishment of audit scope, preliminary audit work, establishment of an audit program, writing the audit report, and audit cost sharing among audit participants. Also included is a sample audit program and templates for balloting, exceptions, and transmittal letters. Includes AD-1. 46 pages.

Cost \$ 24.95

AD-1 Electronic Media in Expenditure Audits Oct-07
This Addendum to AG-19 provides industry protocol with regard to the use of electronic media in joint interest expenditure audits and includes recommendations for operators and audit teams for conducting audits using electronic media. 12 pages.

Cost \$19.95

AG-20 Allocating Extrapolated Sales and Use Tax Audit Assessments Apr-01
This publication is recommended as a guide in accounting for the allocation of sales and use tax charges/credits resulting from audits by governmental or regulatory agencies utilizing extrapolation procedures. Government sales and use tax audits frequently use sampling and extrapolation techniques in lieu of auditing an entire population of invoices. The resulting settlement or negotiation of such audit claims is not easily identified with specific properties or operations. This Guideline provides for an equitable method of allocating, to all properties impacted, the additional costs incurred or credits received as a result of extrapolated sales and use tax audit claims should the operator decide such amounts are chargeable to its non-operators. 11 pages.

Cost \$ 19.95

AG-21 Revenue Audits in the Petroleum Industry: Protocol and Procedure Guidelines Sep-01
This is the companion document to AG-19, *Expenditure Audits in the Petroleum Industry: Protocol and Procedures Guidelines* and addresses protocol and procedures for revenue audits. Revenue audits are not specifically addressed in existing COPAS Accounting Procedures, except in the 2005 Model Form as relating to payout audits. The only mention of revenues in most joint venture contracts is in the provision of the Operating Agreement relating to the right to take production in-kind, or in a gas balancing agreement associated with the Joint Operating Agreement. 32 pages.

Cost \$ 24.95

AG-22 Producer Gas Imbalances Sep-01
This document provides an historical perspective on the reasons for gas imbalances and recommends guidelines necessary to properly identify, reconcile, report, and resolve imbalances among

producers. This report was issued in conjunction with the efforts of the INGAA/COPAS/A.G.A. Joint Task Force related to spot and direct gas sales. 111 pages.

Cost \$ 24.95

AG-23 Overhead Negotiation and Calculation

Sep-01

This publication provides guidance on developing an overhead rate, including what questions to consider, which functions or cost categories to include in the rate and how to negotiate that rate with the other working interest owners. 40 pages

Cost \$ 19.95

AG-24 Guidelines for Obtaining Approval of Accounting Procedure Exceptions

Sep-01

This document provides guidelines on how to use the Authorization for Expenditure (AFE) approval process or other project proposal process to secure Non-Operator approval to directly charge the Joint Account for costs or services that in the absence of such approval may be considered as covered by Overhead pursuant to the governing Accounting Procedure and/or Operating Agreement. 4 pages.

Cost \$ 19.95

AG-25 Allocation of Rig-Related Expenditures

Apr-02

This document presents guidelines from differing viewpoints on a wide variety of issues to consider in allocating rig-related expenditures, including rig modifications, mobilization, sea trials, and demobilization. Companies often enter into long-term contracts with drilling contractors in order to ensure rig availability over an extended period of time. These situations require new thinking to ensure equitable cost allocations. 25 pages.

Cost \$ 19.95

AG-26 Joint Audit Data Exchange (JADE)

Apr-03

JADE (Joint Audit Data Exchange) was designed to create a standardized format operators could use to furnish electronic transactional data to auditors to more efficiently and effectively audit Joint Account transactions. This document discusses the audit protocol related to JADE and identifies the data elements that should be included in a JADE. 7 pages.

Cost \$ 19.95

AG-27 Revenue Audit Data Exchange (RADE)

Apr-03

RADE (Revenue Audit Data Exchange) is intended to provide, in electronic format, the information provided on check stubs and remittances for crude oil and gas to improve efficiency and effectiveness when performing a revenue audit. This document suggests the data elements that should be included in a RADE. 5 pages.

Cost \$ 19.95

AG-28

Real Time Operations Centers for Drilling and Completion Activities (RTOC)

Apr-08

This document serves as a reference for operators who utilize remote advanced technology for drilling and completion operations. It is recommended as a guide in (1) identifying accounting treatment options related to those costs, (2) options for securing approvals, if needed, from non-operators to pass on costs to the joint account, (3) analysis of the functions and cost components in order to develop an allocation basis, and (4) examples on how costs can be allocated to the properties served. 21 pages.

Cost \$ 19.95



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MODEL FORM INTERPRETATIONS (MFI)

- MFI-1 1962 - Accounting Procedure Joint Operations** Sep-66
This document provides recommendations to aid in the interpretation and application of the 1962 Model Form so there can be a common ground of understanding in negotiations. Users will read detailed recommendations and explanations for five major sections of the accounting procedure: General Provisions; Direct Charges; Indirect Charges; Basis for Charges to Joint Account; and Disposal of Material. 26 pages.
Cost \$ 19.95
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- MFI-2 1968 Accounting Procedure Joint Operations** Oct-69
This document provides recommendations to aid in the interpretation and application of the 1968 Model Form so there can be a common ground of understanding in negotiations. Users will read detailed recommendations and explanations for five major sections of the accounting procedure: General Provisions; Direct Charges; Indirect Charges; Basis for Charges to Joint Account; and Disposal of Material. 43 pages.
Cost \$ 19.95
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- MFI-3 1974 Accounting Procedure Arctic Operations** Nov-75
Rather than a detailed explanation of each provision of this Model Form, this document explains the difference in concept and intent between the needs of traditional operations as expressed in the COPAS '62, COPAS '68, and COPAS '74 Model Forms and those needs of arctic operations. 13 pages.
Cost \$ 19.95
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- MFI-4 1975 Accounting Procedure Joint Operations For the 1974 Model Form** Oct-75
This document provides recommendations to aid in the interpretation and application of the 1974 Model Form so there can be a common ground of understanding in negotiations. Users will read detailed recommendations and explanations for four major sections of the accounting procedure: General Provisions; Direct Charges; Overhead; and Pricing of Joint Account Material Purchases, Transfers and Dispositions. 23 pages.
Cost \$ 19.95
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- MFI-5 1976 Accounting Procedure - Offshore Joint Operations** Oct-77
This document provides recommendations to aid in the interpretation and application of the 1976 Offshore Model Form so there can be a common ground of understanding in negotiations. Users will read detailed recommendations and explanations for four major sections of the accounting procedure: General Provisions; Direct Charges; Overhead; and Pricing of Joint Account Material Purchases, Transfers and Dispositions. 25 pages.
Cost \$ 19.95
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- MFI-6 Pricing Tubular Goods at Eastern Mill Base (Price vs. Lowest Prevailing Price)** Apr-80
This document discusses material sourcing and pricing issues pertaining to pricing tubular goods at Eastern Mill base price versus the lowest prevailing price. 3 pages.
Cost \$ 19.95

MFI-7	Definition of Railway Receiving Point This document explains that not all operators have the same interpretation of what is meant by “railway receiving point” and recommends a definition to be used by the industry. 2 pages.	Apr-80 Cost \$ 19.95
MFI-8	Selection of Mode of Hauling for Computing Freight Mill to Railway Receiving Point This document discusses issues relating to mill pricing and different carload bases and recommends a preferred pricing methodology. 2 pages.	Apr-80 Cost \$ 19.95
MFI-9	Pricing of Casing, Tubing, and Drill Pipe Used for Purpose Other Than Originally Intended This document provides recommendations for pricing tubulars used for a purpose other than originally intended. 2 pages.	Apr-80 Cost \$ 19.95
MFI-10	Coating and Wrapping Costs This document discusses inconsistencies regarding pricing of coating and wrapping on new and used tubulars and provides recommendations for pricing such coating and wrapping. 2 pages.	Apr-80 Cost \$ 19.95
MFI-11	Repricing of Transferred Mill Rejects and Limited Service Tubular Goods This document recommends procedures for pricing mill rejects and “Limited Use” tubulars. 2 pages.	Apr-80 Cost \$ 19.95
MFI-12	Premium Priced Material This document provides readers with a better understanding of provisions governing premium pricing and the practical considerations encountered in applying the provisions. It is intended to help the parties understand the practical aspects of dealing with a premium pricing situation. 11 pages.	Oct-06 Cost \$ 19.95
MFI-13	Loading, Transportation and Unloading Costs This document discusses various procedures operators use to charge loading, transportation and unloading costs and provides recommended procedures for calculating and charging loading, transportation and unloading costs. 4 pages.	Jun-82 Cost \$ 19.95
MFI-14	Employee Benefits Limitation This document explains potential conflicts in the appropriate employee benefits rate to assess and provides recommended language to resolve the problem. 2 pages.	Oct-82 Cost \$ 19.95
MFI-15	Transportation Costs—Zone Priced Material	Jul-84

This document provides guidance regarding the chargeability of transportation costs associated with transferring zone priced material to or from the Joint Account. 2 pages.

Cost \$ 19.95

MFI-16 Definition of Published Price—Tubular Goods Material Transfers

Dec-84

This document explains that different Model Forms contain different terminology in stating how tubulars shall be charged/credited and provides a recommended definition of “published price”. 2 pages.

Cost \$ 19.95

MFI-17 1984 - Accounting Procedure Joint Operations

Oct-85

This document provides recommendations to aid in the interpretation and application of the 1984 Model Form so there can be a common ground of understanding in negotiations. Users will read detailed recommendations and explanations for all five major sections of the accounting procedure: General Provisions; Direct Charges; Overhead; Pricing of Joint Account Material Purchases, Transfers and Dispositions; and Inventories. 37 pages.

Cost \$ 19.95

MFI-18 Affiliates and Related Entities of Operators

Apr-10

This document discusses the issues associated with an Operator’s use of affiliates, subsidiaries, and/or related entities and provides guidelines for determining if the costs for such material or services should be priced at third party rates or at rates for equipment or facilities furnished by the operator. 4 pages.

Cost \$ 19.95

MFI-19 1986 – Offshore Accounting Procedure Joint Operations

Sep-87

This document provides recommendations to aid in the interpretation and application of the 1986 Offshore Model Form so there can be a common ground of understanding in negotiations. Users will read detailed recommendations and explanations for all five major sections of the accounting procedure: General Provisions; Direct Charges; Overhead; Pricing of Joint Account Material Purchases, Transfers and Dispositions; and Inventories. 40 pages.

Cost \$ 19.95

MFI-20 Disposition of Surplus Joint Account Material and Equipment

Sep-87

The document provides recommended procedures for disposing of surplus material and equipment when non-operator approval is required, including buy/sell agreements, sealed bids, division in kind, and other types of dispositions. 3 pages.

Cost \$ 19.95

MFI-21 Overhead – Joint Operations

Apr-02

This document provides guidance as to the difference between Indirect Costs (covered by overhead) and Direct Costs and provides an overview of Overhead provisions specific to each Model Form to increase awareness regarding the implications and consequences associated with various Overhead options. The document includes detailed discussions of District Expense, Administrative Overhead, Warehousing, First Level Supervision, Technical Labor, Personal Expenses, Major Construction, Catastrophe, and Project Team Overhead, and several other areas where confusion has existed. 41 pages.

Cost (includes AD-1) \$ 19.95

	AD-1 Overhead - Joint Operations 2005 Model Form Accounting Procedure	Apr-10
	This addendum incorporates an overview of overhead provisions associated with the COPAS 2005 Accounting Procedure published in 2005. 40 pages.	
		Cost \$ 19.95
MFI-22	Freight Rates: Change of Information Source	Sep-88
	This document offers an alternative source of freight rates in lieu of Continental Emsco (LTV) published rates which no longer exist. 2 pages.	
		Cost \$ 19.95
MFI-23	Discounts	Sep-88
	This document recommends uniform guidelines be used regarding cash, trade and volume discounts received for materials and services purchased specifically for the Joint Account.	
	3 pages.	
		Cost \$ 19.95
MFI-24	Freight Rates: Revised Method of Determining Freight Rates for Tubular Goods	Jul-89
	This document provides recommendations on developing rail freight rates for pricing tubular goods on material transfers given that the majority of the rail commodity tariffs are no longer published. 2 pages.	
		Cost \$ 19.95
MFI-25	Material Transfer Valuation	May-92
	This document explains that the valuation of material to and from the joint property should generally be reflective of market value on the date of transfer and provides several recommended valuation methods, including the establishment of the Historical Price Multiplier. 3 pages.	
		Cost \$ 19.95
MFI-26	Classifications for Use in Summary Form Billing	Oct-94
	This document provides detailed definitions of standard account classifications of cost data for recording so that summary form billing to non-operators will be standardized as to explanations of the specific nature of the amounts billed. 20 Pages.	
		Cost \$ 19.95
MFI-27	Employee Benefits Chargeable to Joint Operations and Subject to Percentage Limitation	Jun-94
	This document provides explanations and lists of costs which should and should not be included in the operator's employee benefits percentage calculation applied to chargeable labor costs.	
	4 pages.	
		Cost \$ 19.95
MFI-28	Material Classification Manual	Jul-07
	This document provides a uniform classification of material utilized in joint interest operations which, under the terms of applicable operating agreements, is subject to record and inventory control. It also explains the criteria for material being considered controllable or non-controllable and what those terms mean. 29 pages.	
		Cost \$ 19.95
MFI-29	Gas Processing Systems Material Classification Manual	Dec-96
	Discontinued.	

MFI-30	1995 Accounting Procedure Interpretation	Dec-96
	This document provides recommendations to aid in the interpretation and application of the 1995 Model Form so there can be a common ground of understanding in negotiations. Users will read detailed recommendations and explanations for all five major sections of the accounting procedure: General Provisions; Methods of Charges to the Joint Account, Costs Incurred on the Joint Property, Costs Incurred Off the Joint Property, Overhead, Material Purchases, Transfers, and Dispositions; and Inventories and Controllable Material. It includes a comparison matrix between the 1995 Model Form and the 1984/1986 Model Forms. 65 pages.	Cost \$ 19.95
MFI-31	Cost of Self-Insurance for Workers' Compensation and Employers' Liability Insurance	Dec-96
	This document addresses the issue of the difficulty for an operator to calculate its cost of worker's compensation and employer's liability insurance when it is self-insured and provides guidance as to the manual rates chargeable for different states and offshore and for various job classifications. 4 pages.	Cost \$ 19.95
MFI-32	Market Adjusted – Loading - Transportation and Unloading Costs	Apr-96
	This document provides recommendations and language to amend existing agreements to acknowledge that loading, transportation and unloading costs change over time. 2 pages.	Cost \$ 19.95
MFI-33	Pricing of Line Pipe Movements Less Than 30,000 Pounds	Dec-97
	This document updates procedures for pricing of line pipe of less than 30,000 pounds. 2 pages.	Cost \$ 19.95
MFI-34	Transfer Pricing for Used Materials	Jan-97
	This document establishes the reasons for and implementation of the Used Equipment Percentages in lieu of the 75%/65%/50% fixed used equipment percentages in certain Model Forms. 4 pages.	Cost \$ 19.95
MFI-35	Charging of Training Costs to the Joint Account	Jan-97
	This document addresses the inconsistency among Operators regarding the types of employee training costs chargeable to the Joint Account when the operating agreement is silent or where there is conflict between the operator and non-operator by providing tables of training considered chargeable and non-chargeable. 3 pages.	Cost \$ 19.95
MFI-36	Audit Rights for Non-Participating Non-Consenting Parties	Jul-97
	Most JOAs do not address audits of payout accounts. This document clarifies the audit rights related to a non-participant's share of expenses for non-consent situations in the absence of specific audit rights in the JOA. 3 pages.	Cost \$ 19.95
MFI-37	Chargeability of Incentive Compensation Programs	Jul-97
	This document discusses the changing nature of employee compensation, defines Incentive Compensation Programs (ICP), lists a variety of ICPs, and provides guidance on methods of charging ICPs to the joint account. 3 pages.	Cost \$ 19.95
MFI-38	Material Pricing Manual	Mar-98

This document is the standard for providing suggested guidelines in pricing material transfers and dispositions. Included are comments on material costs, transportation costs, material preparation expenditures and loading and hauling and unloading costs. 38 pages.

Cost \$ 19.95

MFI-39 1998 COPAS Project Team Accounting Procedure Interpretation

Jul-98

This document provides recommendations to aid in the interpretation and application of the 1998 Project Team Model Form so there can be a common ground of understanding in negotiations. Users will read detailed recommendations and explanations for all five major sections of the accounting procedure: General Provisions; Direct Charges; Overhead; Material Purchases, Transfers, and Dispositions; and Inventories of Controllable Material. 68 pages.

Cost \$ 19.95

MFI-40 24-Month Adjustment Period for Joint Account Adjustments

Sep-98

This document discusses industry inconsistencies in the interpretation and application of the 24-month adjustment period and explains situations and provides examples of the situations where charges may be allowed outside the 24-month adjustment period. 4 pages.

Cost \$ 19.95

MFI-41 Documentation Requirements for Electronic Invoices

Jul-98

Given the elimination of the traditional paper trail with electronic invoicing, this document explains the types of documentation required to support various types of electronic invoices. 3 pages.

Cost \$ 19.95

MFI-42 Documentation Requirements for Procurement Card (P-Card) and Convenience Check Charges

Feb-98

This document provides guidance on documentation required for charges originating from the use of Procurement Cards or Convenience Checks. 3 pages.

Cost \$ 19.95

MFI-43 Documentation Supporting Joint Interest Expenditures

Oct-99

This document explains what is considered adequate documentation supporting joint account charges and credits and the operator's and non-operator's responsibilities regarding the documentation or lack thereof. 3 pages.

Cost \$ 19.95

MFI-44 Field Computer & Communication Systems

Apr-00

This document serves as the basis to equitably distribute computing and communication costs, including hardware and software, regardless of ownership and properties served, based on the use and benefit of the equipment and software. The document includes tables listing computer applications considered directly chargeable and those covered by overhead, allocation matrixes showing possible allocation methods, and a glossary of computer/communication terms. 18 pages.

Cost \$ 19.95

MFI-45	COPAS Marine & Aircraft Offshore Transportation This document discusses allocation methodology theory and the importance of equity and consistency in allocations. It provides a litmus test to determine if an allocation is equitable and provides numerous examples of possible boat and helicopter allocation methodologies as well as a glossary of boat and helicopter terms. 42 pages.	Apr-00	Cost \$ 19.95
MFI-46	COPAS Shorebase Facilities and Offshore Staging Areas This document defines and describes shorebases and staging areas, the types of shorebase services provided, costs included in shorebase operations, various allocation methodologies, and a glossary of shorebase terms. 18 pages.	Apr-00	Cost \$ 19.95
MFI-47	Adjustment of Overhead Rates This document provides guidance for adjusting overhead rates if such rates were not adjusted in a prior year. 3 pages.	Apr-01	Cost \$ 19.95
MFI-48	Drilling Overhead - Application and Calculation This document discusses which projects qualify for overhead under the various Model Forms for both fixed rate and percentage overhead, how to calculate the proper overhead due, the various equipment types qualifying for drilling overhead, what is meant by “commence,” “suspension of operations” and “Force Majeure.” Numerous examples are provided explaining the concepts so users can properly calculate overhead. 31 pages.	Oct-03	Cost \$ 19.95
MFI-49	Awards to Employees and Contractors This document explains the forms and basis of various types of awards and discusses the chargeability of awards to employees and contractors under each of the Model Forms. It includes a matrix to aid users in determining if the award is chargeable, covered by Employee Benefits, or covered by overhead. 15 pages.	Apr-04	Cost \$ 19.95
MFI-50	Overhead Adjustment Index This document provides guidance regarding a replacement index for use in calculating the annual overhead adjustment and other required adjustments given the elimination of the specific index named in various Model Forms. 5 pages.	Apr-04	Cost \$ 19.95
MFI-51	2005 COPAS Accounting Procedure This document provides recommendations to aid in the interpretation and application of the 2005 Project Team Model Form so there can be a common ground of understanding in negotiations. Users will read detailed recommendations and explanations for all five major sections of the accounting procedure: General Provisions; Direct Charges; Overhead; Material Purchases, Transfers, and Dispositions; and Inventories of Controllable Material. 78 pages.	Apr-05	Cost \$ 24.95

MFI-52 Catastrophe – Related Costs

Apr-07

This document provides guidance as to how the industry may handle accounting issues associated with catastrophic losses produced by massive hurricanes and other natural disasters. The principles of the document are applicable to any kind of catastrophe, both onshore and offshore. Notable cost topics include humanitarian relief such as food, clothing, and lodging to employees, their families and the general population as well as costs to reserve labor, equipment, transportation, hotel rooms and other services needed to help prepare before a catastrophe occurs. It also discusses how to handle costs for employees who are placed on stand-by status or unable to return to their normal work locations due to damage caused by a catastrophe. 51 pages.

Cost \$ 24.95



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MODEL FORM MODIFICATIONS (MFM)

MFM-1984-1 1984 Accounting Procedure Joint Operations Model Form Modification Apr-04
This document modifies certain provisions of the 1984 Model Form Accounting Procedure that have become obsolete. The modified provisions are incorporated in all subsequent COPAS 1984 Accounting Procedures published by COPAS. This modification does not supersede or override the provisions of any previously existing agreements.
Cost \$ 19.95

MFM-1986-1 1986 Accounting Procedure Joint Operations Model Form Modification Apr-04
This document modifies certain provisions of the 1986 Model Form Accounting Procedure that have become obsolete. The modified provisions are incorporated in all subsequent COPAS 1986 Accounting Procedures published by COPAS. This modification does not supersede or override the provisions of any previously existing agreements.
Cost \$ 19.95



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TRAINING AND REFERENCE MATERIAL (TR)

TR-1	A Revenue Accountant's View of Oil and Gas Technology DVD & Workbook	1981
	The terminology and technology unique to revenue accounting for the oil and gas industry is presented in a practical manner in this DVD. The presentation makes it easy for an accountant to relate to actual field operations. (Approximately 55 minutes) This item is inclusive of the workbook which supplements the DVD and is a great addition for taking notes and subsequent study.	
		Cost \$ 57.50
<hr/>		
TR-1	WB Workbook for A Revenue Accountant's View of Oil & Gas Technology	1981
	This workbook supplements the video by the same name. It is useful for studying and taking notes while viewing the video. 12 pages.	
		Cost \$ 19.95
<hr/>		
TR-3	Gas Plant Accounting DVD & Workbook	1983
	This training DVD includes a history of gas processing, types of gas processing agreements and module flow diagrams. It also shows a sample allocation of recovered products back to producing leases and valuation of those products. You will also see sample entries made for plant and lease revenue accounting. (Approximately 50 minutes) This item is inclusive of the workbook which supplements the DVD and is a great addition for taking notes and subsequent study.	
		Cost \$ 57.50
<hr/>		
TR-3WB	Workbook for the Gas Plant Accounting Video	1983
	This workbook accompanies the video and provides a handy way to take notes when watching the educational video of the same name. It also contains easy to read illustrations. 42 pages.	
		Cost \$ 19.95
<hr/>		
TR-5	The Revenue Accountants View of Crude Oil Measurement DVD & Workbook	1984
	This is a hands-on training aid for oil revenue accountants. It describes in detail how the capacity of a tanks is measured, gravities computed, run tickets prepared and how other oil measurements and sales procedures are completed. (Approximately 25 minutes) This item is inclusive of the workbook which supplements the DVD and is a . great addition for taking notes and subsequent study.	
		Cost \$ 57.50
<hr/>		
TR-5WB	Workbook for the Revenue Accountant view of Crude Oil Measurement Educational DVD	1984
	This workbook is designed to be used in conjunction with the Oil Measurement Educational DVD. 8 pages.	
		Cost \$ 19.95

TR-6	Gas Measurement DVD & Workbook	1987
	<p>This DVD describes the physical characteristics of natural gas along with gas measurement standards and their related conversion formulas. It provides examples of typical situations where the revenue accountant would apply this knowledge of gas measurement. Approximately 30 minutes</p> <p>This item is inclusive of the workbook which supplements the DVD and is a great addition for taking notes and subsequent study.</p>	
		Cost \$ 57.50
TR-6WB	Workbook for Gas Measurement DVD	1987
	<p>This workbook is designed to be used in conjunction with the Gas Measurement DVD. 13 pages.</p>	
		Cost \$ 19.95
TR-7	Severance Tax Guide Update 2009 (CD-ROM)	1988
	<p>This CD-ROM contains three files which include: the Severance Tax Guide, the Incentive Tax Guide and the Indian Tax Guide.</p>	
		Cost \$ 300.00
TR-7	SITE LICENSE Severance Tax Guide Update 2009	1988
	<p>This is the site license for the Severance Tax Guide. This product allows the user to upload all the Severance Tax Guide files to his or her corporate network.</p>	
		Cost \$ 600.00
TR-9	Petroleum Industry Accounting: Educational Training Guide	1990
	<p>The principal objective of this training guide is to provide a brief résumé of the scope of operations of the oil & gas industry and the accounting relating thereto, providing a more comprehensive understanding of the accounting required for oil and gas operations. 152 pages.</p>	
		Cost \$ 46.00
TR-9 SL	Petroleum Industry Accounting: Educational Training Guide SITE LICENSE	1991
	<p>The principal objective of this site license is to provide a brief résumé of the scope of operations of the oil & gas industry and the accounting relating thereto, providing a more comprehensive understanding of the accounting required for oil and gas operations. 152 pages.</p>	
		Cost \$ 280.00
TR-10	Petroleum Industry Material Pricing Training - DVD & Workbook	1990
	<p>Petroleum Industry Material Pricing Training is a 53 minute DVD and a workbook designed to assist training your staff in pricing tubular goods in accordance with provisions of COPAS Accounting Procedures and interpretive publications. This item is inclusive of the workbook which supplements the DVD and is a great addition for taking notes and subsequent study.</p>	
		Cost \$ 57.50

TR-10WB	Workbook for the Petroleum Industry Material Pricing Training DVD A note taking aid for the Pricing Oil Country Tubulars DVD. 40 pages.	1990	Cost \$ 19.95
TR-12	History of COPAS This publication is a compilation of the COPAS Council Meetings from 1962 to 2007. The outcome of voting items and the list of officers is shown for each year. 132 pages.	Mar-10	Cost \$ 0.00
TR-13	Petroleum Industry Overhead DVD & Workbook Overhead Accounting provides a training aid for your field, land and accounting personnel on the basics of Joint Interest Overhead Accounting and each department's role in the recording process. This is a 50 minute DVD and is inclusive of the workbook which supplements the DVD and is a great addition for taking notes and subsequent study.	1993	Cost \$ 57.50
TR-13WB	Workbook for the Petroleum Industry Overhead DVD A note taking aid for the Overhead Accounting DVD. 37 pages.	1993	Cost \$ 19.95
TR-14	FERC 636 Accounting Implementation Guidelines - DVD This DVD provides a complete understanding of the reporting requirements of FERC order 636.	1993	Cost \$ 57.50
TR-15	Foreign Office Manual The Foreign Office Manual is a concise checklist of things to consider when setting up an exploration and production office in a foreign country. It is extremely helpful by reducing the possibility of omissions in your planning activities. This manual was prepared by accountants with extensive experience in foreign E&P operations. 36 pages.	1994	Cost \$ 40.25
TR-16	Form 1099 Educational Guide This guide was written to aid the oil and gas accountant in dealing with information reporting requirements for non-wage payments. The Guide summarizes Form 1099 reporting requirements for the most common types of oil and gas related payments made, including how to avoid penalties for failure to report or failure to report correctly as well as how to correct errors. The Guide also includes a glossary of terms and an appendix of Internal Revenue Codes Section and Internal Revenue Service Forms and Publications useful in preparing Forms 1099. 240 pages/	2001	Cost \$ 51.75
TR-18	Guidelines for Understanding and Pricing of Production Equipment (GUPPE) This research paper prepared by the Material Pricing Sub-Committee of COPAS' Joint Interest Committee should be used as a guide by Accountants or field personnel responsibility for the control and accountability of oil field material. The goal is to supply the originator of the material transfer, both at the field and office level, sufficient description to allow for correct pricing and handling of material to the joint account. Full of illustrations and pricing attributes this manual will assist anyone involved with accounting for material and equipment. 135 pages.	1995	Cost \$ 40.25

TR-19	Introduction to Joint Interest Accounting DVD & Workbook	1995
	<p>This DVD describes the history of Joint Operations and the use of the AAPL Model Form Operating Agreement, COPAS Accounting Procedures, bulletins and interpretations as used throughout the petroleum industry. The DVD presents the methods and data required for the preparation of the joint interest billing.</p> <p>This item is inclusive of the workbook which supplements the DVD and is a great addition for taking notes and subsequent study.</p>	
		Cost \$ 57.50
TR-19WB	Workbook for Introduction to Joint Interest DVD	1995
	<p>This Workbook is designed to aid in taking notes while viewing the Joint Interest Accounting Educational DVD. 8 pages.</p>	
		Cost \$ 19.95
TR-20	Property Acquisition Check List	1995
	<p>The Property Acquisition Check List is a quick reference for companies involved in buying and selling petroleum producing properties. It is not intended to be a comprehensive listing containing all potential possibilities for every specific situation; however it is an excellent checklist when engaged in any acquisition or sale of producing properties. 36 pages.</p>	
		Cost \$ 24.95
TR-21	The Role of the Revenue Accountant revised 1995 DVD & Workbook	1995
	<p>This DVD describes the responsibility of the revenue accountant. It also shows the sources of raw data used for performing the accounting. In addition it shows how the accountant interfaces with other units and functions in a company and the accounts used to record the information into the company's chart of accounts. Approximately 1 hour and 20 minutes</p> <p>This item is inclusive of the workbook which supplements the DVD and is a great addition for taking notes and subsequent study.</p>	
		Cost \$ 57.50
TR-21WB	Workbook for the Role of the Revenue Accountant Educational DVD	1995
	<p>This Workbook is designed to be used in conjunction with the Revenue Accountant Educational DVD. 25 pages.</p>	
		Cost \$ 19.95
TR-26	Managerial Accounting & Economics APA® DVD	2003
	<p>Managerial Accounting & Economics with Ellen Hopkins and narrated by Darrell Ward. This APA® DVD has proven to be a valuable addition to a candidate's preparation for the APA® exam. In addition, to this DVD, APA® candidates must consult the applicable COPAS Reference Outline in the APA® Guidebook and COPAS Accounting Guidelines. The study guide was written by experts in the field and contains sample test questions at the end of each chapter.</p>	
		Cost \$ 57.50

TR-30	A Revenue Accountants View of Oil & Gas Ownership Interests DVD & Workbook	1996
	<p>This DVD presents a Revenue Accountants view of Oil and Gas Ownership Interests. The tasks needed to pay royalty owners properly involves many operations and people. The royalty interests run from the time bonus is paid through several family generations to the point the well is plugged and abandoned.</p> <p>Some of the topics covered in this DVD include: mineral interest title, lease rentals, shut in royalty, held by production, minimum royalty and division orders just to name a few of the subjects covered in this important training video. This item is inclusive of the workbook which supplements the DVD and is a great addition for taking notes and subsequent study. (approximately 30 minutes).</p>	
		Cost \$ 57.50
TR-30WB	Workbook for A Revenue Accountants View of Ownership Interests DVD	1996
	<p>A note taking aid for the Ownership Interests DVD. 7 pages.</p>	
		Cost \$ 19.95
TR-31	Oil & Gas Performance Measures	1996
	<p>The purpose of this monograph is to provide an overview of oil and gas performance measures. Many of the measures covered in this document are unique to the petroleum industry. These select measures will provide a convenient reference list for investors, lenders, boards of directors, senior executive, managers, financial analysts, accountants, auditors, and other professional employees to evaluate the results of select individual companies in comparison to others in the petroleum industry. 72 pages.</p>	
		Cost \$ 23.00
TR-32	Financial Reporting APA® Study Guide	
	<p>This document is not currently available. It is being reviewed for potential revision.</p>	
TR-33	2006 Joint Venture Audit Benchmarking Survey	2006
	<p>Summarized results of the 2006 Audit Benchmarking Survey compared to the 2004 Survey. Responses were solicited from members of each COPAS Society. The responses are based on 2005 operating statistics and practices. 27 pages.</p>	
		Cost \$ 28.75
TR-34	APA® Managerial Accounting and Economics Study Guide	1998
	<p>The Managerial Accounting and Economics APA® Study Guide is designed to provide the candidate with the majority of information needed to pass the Managerial Accounting and Economics module of the APA® examination. It is not intended to be used on a stand-alone basis to study for the examination and should be used in conjunction with the prescribed COPAS Accounting Guidelines and Training & Reference materials. Each chapter in the guide corresponds to a specific area of the test, and is followed by multiple choice questions similar to those that appear on the APA® Exam. 108 pages.</p>	
		Cost \$ 46.00

TR-35	International Accounting Education Guide	1998
	Prepared by the COPAS International Committee. This publication was developed to serve as a reference manual for those petroleum accountants with limited exposure to international topics. 297 pages.	
		Cost \$ 69.00
TR-40	APA® Joint Interest Study Guide	
	This document is not currently available. It is being reviewed for potential revision.	
TR-41	APA® Tax Study Guide	2001
	The tax APA® study guide is designed to provide candidates the majority of information needed to pass the tax module of the APA® exam. This guide is written specifically for the APA® tax exam. 72 pages.	
		Cost \$ 46.00
TR-42	Revenue APA® Study Guide	
	This document is not currently available. It is being reviewed for potential revision.	
TR-44	COPAS APA® Accreditation Gas Processing Plants and Gas Processing Plant Accounting	1999
	COPAS reprinted chapter 8 of this publication when the publication went out of print at PDI. This publication is one of the reference publications for the Revenue exam in the APA® series of tests. 18 pages.	
		Cost \$ 19.95
TR-45	APA® Audit Study Guide	2009
	The APA® Audit Study Guide is designed to provide the candidate with the majority of information needed to pass the Audit module of the APA® exam. It should be used in conjunction with the prescribed COPAS Accounting Guides, Model Form Interpretation, Training & Reference and text. Each chapter in the guide corresponds to a specific area of the test and is followed by multiple choice questions similar to those that appear on the APA® Exam. 82 pages.	
		Cost \$ 46.00
TR-46	APA® Accreditation Information	
		Cost \$ 0.00

NOTE REGARDING APA® STUDY GUIDES:

COPAS and the APA® Board of Examiners encourage APA® candidates to study all of the material in the reference outline. Study guides are designed to assist the candidate's study for the APA exam. The study guides are not replacements for the study materials. The study guides may not be inclusive of all material covered on the exams. For a complete list of study material, APA® candidates should refer to the reference outline for each module, contained in the COPAS APA® Accreditation Information handbook

APA® REFERENCE MATERIAL PRICE LIST

Prices are subject to change

<u>Module(s)</u>	<u>Source Material</u>	<u>Order #</u>	<u>Cost</u>
Audit	<ul style="list-style-type: none"> • <i>Expenditure Audits in the Petroleum Industry: Protocol & Procedure Guidelines</i> 	AG-19	\$24.95
	<ul style="list-style-type: none"> • <i>Electronic Media in Expenditure Audits</i> 	AG-19 AD-1	\$24.95
	<ul style="list-style-type: none"> • <i>Accounting for Farmouts/Farmins, Net Profit Interest, Carried Interests</i> 	AG-13	\$19.95
	<ul style="list-style-type: none"> • <i>Guidelines for Revenue Audits in the Petroleum Industry: Protocol & Procedure Guidelines</i> 	AG-21	\$24.95
	<ul style="list-style-type: none"> • <i>Guidelines for Contractor Audits in the Petroleum Industry</i> 	AG-9	\$24.95
	<ul style="list-style-type: none"> • <i>Guidelines for Investigations of Suspected Irregularities</i> 	AG-10	\$19.95
	<ul style="list-style-type: none"> • <i>Guidelines for an Internal Review of an Oil and Gas Production and Exploration Division</i> 	AG-11	\$19.95
	<ul style="list-style-type: none"> • <i>Guidelines for Conducting an Internal Audit of a Gas Plant</i> 	AG-16	\$19.95
	<ul style="list-style-type: none"> • <i>2005 Accounting Procedure – Joint Operations</i> 	MFI-51	\$24.95
	<ul style="list-style-type: none"> • <i>APA® Audit Study Guide</i> 	TR-45	\$46.00
Financial Reporting	<ul style="list-style-type: none"> • <i>Petroleum Accounting Principles, Procedures, and Issues</i>, Dr. H. Brock, et al. Published by: P.D.I., 6th ed., 2007 		\$198.00
	<ul style="list-style-type: none"> • <i>What is Sarbanes-Oxley?</i>, Guy P. Lander 		\$12.00
Joint Interest	<ul style="list-style-type: none"> • <i>Petroleum Accounting Principles, Procedures, and Issues</i>, Dr. H. Brock, et al. Published by: P.D.I., 6th ed., 2007 		\$198.00
	<ul style="list-style-type: none"> • COPAS Publication Index 	TR-39	Free
	<ul style="list-style-type: none"> • <i>2005 Accounting Procedure – Joint Operations</i> 	MFI-51	\$24.95
	<ul style="list-style-type: none"> • <i>Accounting for Farmouts/Farmins, Net Profit Interest, Carried Interests</i> 	AG-13	\$19.95
	<ul style="list-style-type: none"> • <i>Petroleum Industry Accounting: Educational Training Guide</i> 	TR-9	\$46.00
	<ul style="list-style-type: none"> • <i>Accounting for Unitizations</i> 	AG-2	\$19.95
	<ul style="list-style-type: none"> • <i>Overhead – Joint Operations</i> 	MFI-21	\$19.95
	<ul style="list-style-type: none"> • <i>Overhead – Joint Operations 2005 Model Form Accounting Procedure</i> 	MFI-21 AD-1	\$19.95
	<ul style="list-style-type: none"> • <i>Material Pricing Manual</i> 	MFI-38	\$19.95
	<ul style="list-style-type: none"> • <i>1984 Accounting Procedure – Joint Operations</i> 	MFI-17	\$19.95

Managerial Accounting & Economics	• <i>Managerial Accounting and Economics Review Guide</i>	TR-34	\$46.00
	• <i>Guidelines in Determining Finding/Acquisition Costs</i>	AG-12	\$19.95
	• <i>Variance Analysis in the Oil & Gas Industry</i>	AG-18	\$19.95
	• <i>Managerial Accounting & Economics DVD</i>	TR-26	\$57.50
Oil & Gas Law	• <i>Oil and Gas Law in a Nutshell</i> , John S. Lowe, 4 th ed. West Group, 2003		\$32.00
	• <i>Business Law (Barron's Business Review)</i> , Robert W. Emerson, J.D, 4 th ed., 2004		\$18.99
Operations	• <i>Fundamentals of Petroleum</i> , Edited by: Debby Henehy, Published by: Petroleum Ext. Service, UT Austin, 5 th ed., 2011 (telephone 800-687-4132)		\$160.00
Revenue	• <i>Gas Accounting Manual</i>	AG-15	\$74.95
	• <i>Oil Accounting Manual</i>	AG-6	\$29.95
	• <i>Valuation of Crude Oil Volumes in the Event of Price Changes During the Month</i>	AG-6, AD-1	\$19.95
	• <i>Oil Imbalance</i>	AG-6, AD-2	\$19.95
	• <i>Refinery and Marketing Exchange Accounting</i>	AG-17	\$19.95
	• <i>Petroleum Accounting Principles, Procedures, and Issues</i> , Dr. H. Brock, et al. Published by: P.D.I., 6 th ed., 2007		\$198.00
	• <i>Gas Processing Plants and Plant Accounting</i>	TR-44	\$17.25
Tax	• Tax APA® Study Guide	TR-41	\$46.00
	• <i>Petroleum Accounting Principles, Procedures, and Issues</i> , Dr. H. Brock, et al. Published by: P.D.I., 6 th ed., 2007		\$198.00

AG=Accounting Guideline

MFI=Model Form Interpretation

TR=Training & Reference

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- All study materials are available for purchase from the COPAS website.
- Any publication or text may always be purchased individually for any module.
- The *Principles of Petroleum Accounting* text by Brock is purchased only once with the Level 1 bundle.
- Prices quoted in this guide are subject to change. Refer to the COPAS website for current prices.



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OIL AND GAS ACCOUNTING PROCEDURES HISTORY

<u>YEAR</u>	<u>PUBLISHED BY</u>	<u>ACCOUNTING PROCEDURE</u>	<u>MODEL FORM</u>	<u>COPAS Publication</u>
1998	COPAS	PROJECT ACCOUNTING PROCEDURE	MODEL FORM 5	MFI-39
1995	COPAS	JOINT OPERATIONS	MODEL FORM 4	MFI-30
1986-1	COPAS	OFFSHORE JOINT OPERATIONS MODEL	MODEL FORM 3	MFI-19
2004	COPAS	MODEL FORM MODIFICATION	MFM-1986-1	MFM-1986-1
1984-1	COPAS	JOINT OPERATIONS	MODEL FORM 1	MFI-17
2004	COPAS	MODEL FORM MODIFICATION	MFM-1984-1	MFM-1984-1
1976	COPAS	OFFSHORE JOINT OPERATIONS	606	MFI-5
1974	COPAS	ARCTIC OPERATIONS	605	MFI-3
1974	COPAS	JOINT OPERATIONS	601	MFI-4
1969	COPAS	JOINT EXPLORATION OPERATIONS Los Angeles, October 1969	602	None
1968	COPAS	JOINT OPERATIONS October 1968	601	MFI-2
1962	COPAS	JOINT OPERATIONS Tulsa, April 1962	601	MFI-1
1962	P.A.S.L.A	ACCOUNTING PROCEDURE (Revised 7-1-62)		
1956	P.A.S.L.A.	ACCOUNTING PROCEDURE (Revised 6-1-56)		
1955	PASO	UNIT AND JOINT LEASE OPERATIONS (Model Form PASO-T 1955-20)		
1949	PASO	UNIT AND LEASE OPERATIONS (Model Form PASO 1949-1)		
—	—	ACCOUNTING PROCEDURE-UNIT FORM No. 260-S 10-47		
1938	MIDCO	ACCTG. PROCEDURE-UNIT AND JOINT LEASE SCHEDULE (form 2B)		
1937	MID-WEST	ACCTG. PROCEDURE-JOINT OPERATIONS		
1931	MIDCO	ACCTG. PROCEDURE-UNIT AND JOINT LEASE SCHEDULE (form 1)		

COPAS = COUNCIL OF PETROLEUM ACCOUNTANTS SOCIETIES, INC (COPAS)

MIDCO = MID CONTINENT OIL AND GAS ASSOCIATION

MIDWEST =

P.A.S.L.A. = PETROLEUM ACCOUNTANTS SOCIETY – LOS ANGELES

PASO-T = PETROLEUM ACCOUNTANTS SOCIETY – TULSA

COPAS PUBLICATION CROSS REFERENCE

In 2007, COPAS established new publications classifications and designations. The table below lists those former designations, and references the new designation.

<u>Document Name</u>	<u>Former Designation</u>	<u>Current Designation</u>
Classifications for use in Summary Form Billing	Bulletin 1	MFI-26
Well Cost – Allocations and Adjustments	Bulletin 2	AG-1
Expenditure Audits in the Petroleum Industry: Protocol and Procedures Guidelines.	Bulletin 3	AG-19
1962 Accounting Procedure Joint Operations	Bulletin 5	MFI-1
Material Classification Manual	Bulletin 6	MFI-28
Gas Accounting Manual	Bulletin 7	AG-15
1968 Accounting Procedure Joint Operations	Bulletin 8	MFI-2
Accounting for Farmouts/Farmins, Net Profit Interest and Carried Interests	Bulletin 9	AG-13
Petroleum Industry Accounting Educational Training Guide	Bulletin 10	TR-9
Accounting for Unitizations	Bulletin 11	AG-2
Field Computer and Communication Systems	Bulletin 12	MFI-44
1975 Accounting Procedure Joint Operations For The 1974 Model Form	Bulletin 13	MFI-4
1974 Accounting Procedure Arctic Operations	Bulletin 14	MFI-3
1976 Accounting Procedure Offshore Joint Operations	Bulletin 15	MFI-5
Overhead - Joint Operations	Bulletin 16	MFI-21
Oil Accounting Manual	Bulletin 17	AG-6
Addendum Two: Oil Imbalance		AG-6-AD-2
COPAS Marine and Aircraft Offshore Transportation	Bulletins 18 & 19	MFI-45
COPAS Shorebase Facilities & Offshore Staging Areas	Bulletin 20	MFI-46
Material Pricing Manual	Bulletin 21	MFI-38
1984 Accounting Procedure Joint Operations	Bulletin 22	MFI-17
Revenue Audits in the Petroleum Industry: Protocol & Procedure Guidelines	Bulletin 23	AG-21
Producer Gas Imbalances	Bulletin 24	AG-22
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