



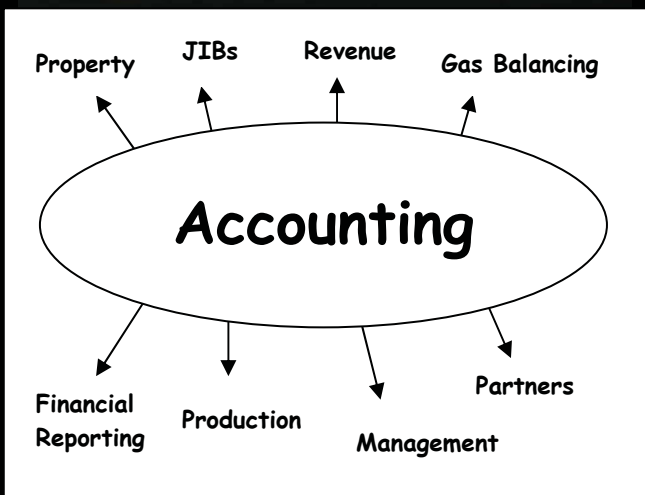
**c o p a s**  
Council of Petroleum Accountants Societies

[www.copas.org](http://www.copas.org)



# **COPAS PUBLICATIONS REFERENCE CATALOG**

## **TR-39**



- About COPAS Publications
- Types of COPAS Publications
- Accounting Guidelines (AG)
- Model Form Interpretations (MFI)
- Model Form Modifications (MFM)
- Training & Reference Material (TR)
- Accredited Petroleum Accountant® Program (APA®)
- COPAS ePublications
- Computerized Equipment Pricing System (CEPS)
- Oil and Gas Accounting Procedures History
- COPAS Publication Cross Reference

Rev. 3/17

# COPAS PUBLICATIONS REFERENCE CATALOG

## Table of Contents

ABOUT COPAS PUBLICATIONS.....	2
TYPES OF COPAS PUBLICATIONS .....	3
COPAS PUBLICATION .....	4
COMPUTERIZED EQUIPMENT PRICING SYSTEM (CEPS) .....	5
MODEL FORM ACCOUNTING PROCEDURES (MF) .....	6
MODEL FORM MODIFICATIONS (MFM) .....	7
ACCOUNTING GUIDELINES (AG) .....	8
MODEL FORM INTERPRETATIONS (MFI) .....	12
TRAINING AND REFERENCE MATERIAL (TR) .....	17
APA® REFERENCE MATERIAL PRICE LIST.....	20
OIL AND GAS ACCOUNTING PROCEDURE HISTORY.....	21



[www.copas.org](http://www.copas.org)

## **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 30.

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.



[www.copas.org](http://www.copas.org)

# **TYPES OF COPAS PUBLICATIONS**

COPAS documents are categorized as follows:

1. Accounting Guidelines
2. Model Form Accounting Procedures
3. Model Form Modifications
4. Model Form Interpretations
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 Professional Landmen (AAPL) Joint Venture Operating Agreement.

## **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.

## **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.

## **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 publications are available in hardcopy or downloadable (PDF) format from the COPAS Office or the On-Line Store at [www.copas.org](http://www.copas.org). Also, available for purchase is COPAS ePublications, which contains all AGs, MFIs, MFMs, and TRs.

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

American Association of Professional Landmen (AAPL) [www.landman.org](http://www.landman.org)

American Petroleum Institute (API) [www.api.org](http://www.api.org)

Rocky Mountain Mineral Law Foundation (RMMLF) [www.rmmlf.org](http://www.rmmlf.org)

# **COPAS PUBLICATIONS**

## **COPAS ePublication**

The “COPAS ePublication” provides a single source option to key COPAS Publications. The search criteria in this compilation allows the most effective and accurate method of searching keywords in COPAS publications. Enter any word or key phrase and all occurrences of this entry displays in the appropriate COPAS Accounting Guideline and Model Form Interpretation. Each PDF document highlights your key word or phrase as you search through the publication.

Newly released documents will be provided as part of the annual subscription. If the subscription lapses for any reason, an initial subscription must be repurchased.

---

## **Tax Guide (TR-7)**

This CD-ROM contains the following guides:

1. Severance Tax Guide
2. Incentive Tax Guide
3. 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.

By purchasing a site license, the user may download the guides to their corporate network.

---

# **COMPUTERIZED EQUIPMENT PRICING SYSTEM (CEPS)**

## **Computerized Equipment Pricing System (Individual Subscription)**

- CEPS is a web based software for all your material pricing transactions.
  - 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 1 to December 31, and is not prorated.
  - If you are interested in previewing this product, please contact the COPAS Office.
- 

## **Computerized Equipment Pricing System (Enterprise Subscription)**

- This is the Enterprise subscription for the Computerized Equipment Pricing System (CEPS), allowing unlimited users within a single company. This is the best value if you have more than 5 licensed users. Users can be added and deleted at any time by contacting the COPAS office.
- 



# **MODEL FORM ACCOUNTING PROCEDURES (MF)**

---

## **MF-2 COPAS Gas Plant Model Form Accounting Procedure**

This document is a standard accounting procedure adapted to be a model of accounting for gas plant operations in a joint ownership situation.

---

## **MF-4 COPAS 1995 Model Form Accounting Procedure**

This Model Form Accounting Procedure was created as an alternative to the 1984 on shore and the 1986 off shore accounting procedures.

---

## **MF-5 COPAS 1998 Project Team Model Form Accounting Procedure**

This Model Form was created to be used in deep water exploration and production projects and extra-large on shore oil and gas operations. It is designed as an alternative to the 1984 on shore and the 1986 offshore Model Forms.

The form is available electronically from HighTech forms (469-340-3676), [sales@hightechforms.com](mailto:sales@hightechforms.com), or order directly online, [hightechforms.com](http://hightechforms.com). The electronic format allows unlimited reproduction of the document. HighTech Forms might charge purchasers an annual maintenance fee for technical support issues, but that is outside of COPAS control.

---

## **MF-6 COPAS 2005 Model Form Accounting Procedure**

The COPAS 2005 Accounting Procedure was developed as a replacement to the 1984 and 1986 forms, and can be used for any type of operation that currently uses those predecessor forms.

COPAS does not sell single paper copies of this form. The form is available in a set of 20 paper copies.

The form is available electronically from HighTech forms (469-340-3676), [sales@hightechforms.com](mailto:sales@hightechforms.com), or order directly online, [hightechforms.com](http://hightechforms.com). The electronic format allows unlimited reproduction of the document. HighTech Forms might charge purchasers an annual maintenance fee for technical support issues, but that is outside of COPAS control.

---

## **MF-7 COPAS Deepwater Model Form Accounting Procedure**

The Deepwater Accounting Procedure was specifically developed as a companion to AAPL's 810 Form. Due to the unique nature of modern deepwater operations and how the industry tends to account for such, this Model Form contains provisions not found in other COPAS Model Form Accounting Procedures. ANY revisions to the Model Form language change the document to a non-COPAS approved publication and therefore the COPAS copyright symbol MUST be deleted. COPAS strongly recommends users purchase MFI-53, *COPAS Deepwater Model Form Accounting Procedure Interpretation*, to gain a full understanding of the Model Form provisions and how all the provisions interrelate and complement each other; this will help avoid misunderstandings and creation of unintended conflicts between provisions should users modify the Model Form.

This publication is available at no charge. In addition, the Model Form will be available at no charge on the OSCAB website.

---

All Model Forms are supported by existing, or potentially future, Model Form Interpretations. When purchasing the Model Form Accounting Procedure, the purchaser is advised to also purchase the appropriate Model Form Interpretation to fully understand the intent of the Model Form Accounting Procedure.

## **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.

---

**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.

---





## **ACCOUNTING GUIDELINES (AG)**

<b>AG-1</b>	<b>Well Cost Allocations and Adjustments</b>	Apr-03
	Provides a guide to an equitable basis for determination of values to be used with well cost adjustments required because of ownership changes occurring because 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.	
<b>AG-2</b>	<b>Unitization Accounting</b>	May-71
	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.	
<b>AG-3</b>	<b>Alaska Net Profit Share Leasing</b>	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.	
<b>AG-4</b>	<b>Pro Forma Facility Rate Agreement</b>	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.	
<b>AG-6</b>	<b>Oil Accounting Manual</b>	Oct-12
	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.	
<b>AG-8</b>	<b>Natural Gas Administrative Issues</b>	Apr-12
	This Accounting Guideline (AG) references past guidelines issued by COPAS related to natural gas administrative issues and references the current standards adopted by all parties involved in the natural gas industry through the standards maintained by the North American Energy Standards Board (NAESB). The current version of this (AG) provides historical background, references to current guidelines and standards, and an understanding of how and why procedures have evolved to current practice. It provides an understanding of the business transition due to regulatory change regarding such current business processes as determining available gas, nomination of quantities of gas movement and sale, allocation of measured quantities, and balancing processes for production, deliveries and sales.	
<b>AG-9</b>	<b>Vendor Audits</b>	Apr-10
	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.	
<b>AG-10</b>	<b>Investigation of Suspected Irregularities</b>	Apr-90
	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.	

<b>AG-11</b>	<b>Internal Audits - Exploration and Producing Divisions</b>	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.	
<b>AG-12</b>	<b>Determining Finding, Development, and Acquisition Costs</b>	Oct-11
	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.	
<b>AG-13</b>	<b>Accounting for Farmouts/Farmins, Net Profits Interests and Carried Interests</b>	Jul-05
	Joint development of oil and gas properties can be conducted under many 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.	
<b>AG-15</b>	<b>Gas Accounting Manual</b>	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.	
<b>AG-16</b>	<b>Internal Audits - Gas Plants</b>	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.	
<b>AG-17</b>	<b>Refining and Marketing Exchange Accounting</b>	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.	
<b>AG-18</b>	<b>Revenue Variance Analysis</b>	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).	

<b>AG-19</b>	<b>Expenditure Audit Protocols</b>	Apr-17
<p>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.</p>		
<b>AG-20</b>	<b>Extrapolated Sales and Use Tax Assessments</b>	Apr-01
<p>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 because of extrapolated sales and use tax audit claims should the operator decide such amounts are chargeable to its non-operators.</p>		
<b>AG-21</b>	<b>Revenue Audit Protocols</b>	Oct-16
<p>This is the companion document to AG-19, <i>Expenditure Audit Protocols</i> 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.</p>		
<b>AG-22</b>	<b>Producer Gas Imbalances</b>	Sep-01
<p>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.</p>		
<b>AG-23</b>	<b>Overhead Rate Negotiation and Calculation</b>	Sep-01
<p>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.</p>		
<b>AG-24</b>	<b>Notifying Non-Operators of Accounting Procedure Deviations</b>	Sep-01
<p>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.</p>		

**AG-28 Real Time Operations Centers**

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 to develop an allocation basis, and (4) examples on how costs can be allocated to the properties served.

---

**AG-29 Shared Well Pad Cost Allocations**

Sept-13

This publication discusses the types of costs associated with well pads that are shared by multiple wells and the concepts that should be considered when allocating those costs. The narrative includes the impact of the 24-month adjustment period, as well as aids in determining which costs should be shared with all wells or subset of wells on the pad vs. costs that are well specific and should not be shared. Allocation examples are provided to illustrate the application of the concepts discussed. 14 pages.



## **MODEL FORM INTERPRETATIONS (MFI)**

- MFI-1 COPAS 1962 Model Form Accounting Procedure Interpretation** Sep-66  
This document provides recommendations to aid in the interpretation and application of the COPAS 1962 Model Form Accounting Procedure 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.
- 
- MFI-2 COPAS 1968 Model Form Accounting Procedure Interpretation** Oct-69  
This document provides recommendations to aid in the interpretation and application of the COPAS 1968 Model Form Accounting Procedure 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.
- 
- MFI-3 COPAS Artic Model Form Accounting Procedure Interpretation** 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 1962, COPAS 1968, and COPAS 1974 Model Form Accounting Procedures and those needs of arctic operations.
- 
- MFI-4 COPAS 1974 Model Form Accounting Procedure Interpretation** Oct-75  
This document provides recommendations to aid in the interpretation and application of the COPAS 1974 Model Form Accounting Procedures 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.
- 
- MFI-5 COPAS 1976 Offshore Model Form Accounting Procedure Interpretation** Oct-77  
This document provides recommendations to aid in the interpretation and application of the COPAS 1976 Offshore Model Form Accounting Procedure 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.
- 
- MFI-14 Employee Benefits Limitation** Oct-82  
This document explains potential conflicts in the appropriate employee benefits rate to assess and provides recommended language to resolve the problem.
- 
- MFI-17 COPAS 1984 Model Form Accounting Procedure Interpretation** Oct-85  
This document provides recommendations to aid in the interpretation and application of the COPAS 1984 Model Form Accounting Procedure 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.
-

<b>MFI-18</b>	<b>Operator Affiliates and Related Entities</b>	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.	
<b>MFI-19</b>	<b>COPAS 1986 Offshore Model Form Accounting Procedure Interpretation</b>	Sep-87
	This document provides recommendations to aid in the interpretation and application of the COPAS 1986 Offshore Model Form Accounting Procedure 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.	
<b>MFI-21</b>	<b>Overhead Principles</b>	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. Includes an addendum incorporating an overview of overhead provisions associated with the COPAS 2005 Model Form Accounting Procedure published in 2005. Includes MFI-21 AD1.	
<b>MFI-23</b>	<b>Discounts</b>	Oct-16
	This document recommends uniform guidelines be used regarding cash, trade and volume discounts received for materials and services purchased specifically for the Joint Account.	
<b>MFI-26</b>	<b>Joint Interest Billing Summary Classifications</b>	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.	
<b>MFI-27</b>	<b>Employee Benefits and Percentage Limitation</b>	Oct-11
	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. Recent update provides additional clarity regarding the benefits included in the limitation calculation, how to calculate the benefits percentage, and more closely aligns with the annual COPAS employee benefits survey which provides the basis for the annual employee benefits limitation percentage published by COPAS.	
<b>MFI-30</b>	<b>COPAS 1995 Model Form Accounting Procedure Interpretation</b>	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 COPAS 1995 Model Form Accounting Procedure and the COOPAS 1984/1986 Model Form Accounting Procedures.	

<b>MFI-31</b>	<b>Self-Insurance for Workers' Compensation and Employers' Liability Insurance</b>	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.	
<b>MFI-35</b>	<b>Employee and Contractor Training Costs</b>	Sept-13
	This document addresses the chargeability of employee and contract employee training charges when the operating agreement is silent, or where there is conflict between the operator and non-operator as to the chargeability. Included are tables of chargeable and non-chargeable training costs for each vintage of Model Form Accounting Procedure.	
<b>MFI-36</b>	<b>Audit Rights for Non-Participating Non-Consenting Parties</b>	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.	
<b>MFI-37</b>	<b>Incentive Compensation Costs</b>	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.	
<b>MFI-38</b>	<b>Materials Manual</b>	Oct-16
	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.	
<b>MFI-39</b>	<b>COPAS 1998 Project Team Model Form Accounting Procedure Interpretation</b>	Jul-98
	This document provides recommendations to aid in the interpretation and application of the COPAS 1998 Project Team Model Form Accounting Procedure 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.	
<b>MFI-40</b>	<b>24-Month Accounting Adjustment Limitation</b>	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.	
<b>MFI-41</b>	<b>Electronic Invoice Documentation Requirements</b>	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.	
<b>MFI-42</b>	<b>Procurement Card and Convenience Check Documentation Requirements</b>	Feb-98
	This document provides guidance on documentation required for charges originating from the use of Procurement Cards or Convenience Checks.	
<b>MFI-43</b>	<b>Joint Interest Expenditure Documentation Requirements</b>	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.	

<b>MFI-44</b>	<b>Field Computer and Communication Systems</b>	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.	
<b>MFI-45</b>	<b>Offshore Marine and Aircraft Allocations</b>	Apr-00
	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.	
<b>MFI-46</b>	<b>Shorebase Facilities and Offshore Staging Areas</b>	Apr-00
	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.	
<b>MFI-47</b>	<b>Overhead Rate Adjustments</b>	Apr-01
	This document provides guidance for adjusting overhead rates if such rates were not adjusted in a prior year.	
<b>MFI-48</b>	<b>Application and Calculation of Drilling Overhead</b>	Apr-12
	This document discusses which projects qualify for overhead under the various Model Form Accounting Procedures for both fixed rate and percentage overhead, how to calculate the proper overhead due, the various equipment types qualifying for drilling overhead, and what is meant by “commence,” “suspension of operations,” and “Force Majeure.” Numerous examples are provided explaining the concepts so users can properly calculate overhead. Recent update provides guidance on what is meant by “spud” date, clarifies “suspension of operations” in situations such as multi-stage fracing where completion operations require long periods of activity and inactivity, incorporates the COPAS 2005 Accounting Procedure provisions, and provides additional examples to aid users in applying the MFI.	
<b>MFI-49</b>	<b>Employee and Contractors Awards</b>	Apr-04
	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 Form Accounting Procedures. It includes a matrix to aid users in determining if the award is chargeable, covered by Employee Benefits, or covered by overhead.	
<b>MFI-50</b>	<b>Overhead Adjustment Index Change</b>	Apr-04
	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.	
<b>MFI-51</b>	<b>COPAS 2005 Model Form Accounting Procedure Interpretation</b>	Apr-05
	This document provides recommendations to aid in the interpretation and application of the COPAS 2005 Model Form Accounting Procedure 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.	



**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.

---

**MFI-53 COPAS Deepwater Model Form Accounting Procedure Interpretation**

Apr-12

This document provides background information and an explanation of the model form COPAS Deepwater Model Form Accounting Procedure to aid those responsible for negotiation, accounting/administration, and compliance reviews of contracts using this form. The Deepwater Accounting Procedure is designed to accompany the AAPL 810-2007 Operating Agreement, so the interpretation also explains interdependencies of the deepwater model form, its other exhibits, and the Model Form Accounting Procedure.

---

**MFI-54 Well Containment Service Providers**

Sept-13

This document addresses joint interest accounting issues related to regulations implemented by the Bureau of Safety and Environmental Enforcement (BSEE) in 2011. These regulations require operators drilling in the deepwater Gulf of Mexico to secure and have available, on standby, well containment equipment. Two companies currently provide the necessary well containment equipment and services and charge fees based upon different ownership and pricing structures. This document provides guidance as to how and when these costs can be charged to the joint account.

---

**MFI-55 Vehicle Rates**

Sept-13

This document provides an alternative for obtaining vehicle rates charged by operators that were previously published by the Petroleum Motor Transportation Authority (PMTA) which was dissolved in 2013. The document provides guidance regarding how vehicle rates are calculated and charged to the joint account.

---

**MFI-56 Rig-Related Costs**

Apr-15

This document provides guidance as to how the industry should handle accounting issues associated with rig-related costs. The principles of the document are applicable to any kind of rig, both onshore and offshore. Notable rig-related cost topics include construction oversight, modifications, commissioning, mobilization, load-out, dead time, suspended operations, maintenance, repairs, rig moves, programs moves, demobilization and rig support costs. It also discusses how to allocate costs to the properties served over the life of the rig contract.

[www.copas.org](http://www.copas.org)

## **TRAINING AND REFERENCE MATERIAL (TR)**

- TR-4**      **Oil Spill Clean-up Organizations**      Apr-84  
Contemporary society has become ever more conscious of its surrounding environment both at land and sea. The energy related industry along with many other industries, has attracted a financial and civic responsibility of not compromising the environment in the conduct of its business. This publication addresses many aspects of oil spill clean-up issues.
- 
- TR-7**      **Annual Severance Tax and Tax Incentives Guide (Individual)**      2016  
This product contains three files which include: the Severance Tax Guide, the Incentive Tax Guide and the Indian Tax Guide.
- 
- TR-7**      **Annual Severance Tax and Tax Incentives Guide (Site License)**      2016  
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.
- 
- TR-9**      **Educational Training Guide (Individual)**      2014  
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.
- 
- TR-9**      **Educational Training Guide (Enterprise)**      2014  
This is the site license for the Educational Training Guide. This product allows the user to upload this document to his or her corporate network.
- 
- TR-12**      **History of COPAS**      May-16  
This publication is a compilation of the COPAS Council Meetings from 1961 to 2016. The outcome of voting items the list of officers, COPAS Standing Committee Chairs, COPAS Presidents, Executive Directors, Eagle Award winners and Jon Gear APA® Meritorious Award winners are shown for each year.
- 
- TR-15**      **Foreign Office Manual**      1994  
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.
- 
- TR-16**      **Form 1099 Educational Guide**      2001  
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.
- 
- TR-20**      **Property Acquisition Checklist**      1995  
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.

<b>TR-26</b>	<b>COPAS APA® Managerial Accounting &amp; Economics DVD</b>	2003
	<p>Managerial Accounting &amp; 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>	
<b>TR-31</b>	<b>Oil &amp; Gas Performance Measures</b>	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.</p>	
<b>TR-34</b>	<b>COPAS APA® Managerial Accounting and Economics Study Guide</b>	1998
	<p>The Managerial Accounting and Economics APA® Study Guide is designed to provide the candidate with much 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 &amp; Reference materials. Each chapter in the guide corresponds to a specific area of the test, and is followed by multiple choice questions like those that appear on the APA® Exam.</p>	
<b>TR-35</b>	<b>International Accounting Education Guide</b>	1998
	<p>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.</p>	
<b>TR-39</b>	<b>COPAS Publications Reference Catalog</b>	2017
	<p>The summary of available COPAS publications, with useful descriptions of each publication type. Learn about the various publication types, the APA® program, and Computerized Equipment Pricing System (CEPS). Contains a COPAS Publication Cross-Reference list.</p>	
<b>TR-41</b>	<b>COPAS APA® Tax Study Guide</b>	2001
	<p>The tax APA® study guide is designed to provide candidates much of information needed to pass the tax module of the APA® exam. This guide is written specifically for the APA® tax exam.</p>	
<b>TR-44</b>	<b>COPAS APA® Gas Processing Plants and Gas Processing Plant Accounting</b>	1999
	<p>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.</p>	
<b>TR-45</b>	<b>COPAS APA® Audit Study Guide</b>	2009
	<p>The APA® Audit Study Guide is designed to provide the candidate with much 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 &amp; Reference and text. Each chapter in the guide corresponds to a specific area of the test and is followed by multiple choice questions like those that appear on the APA® Exam.</p>	

This guide provides useful information about the Accredited Petroleum Accountant® program. In addition to outlining the eligibility for taking the examination, the guide provides information on the reference materials and exam outline, how to arrange for testing, and continuing education requirements.



# **APA® REFERENCE MATERIAL PRICE LIST**

*Please refer to the COPAS website for details and current pricing.*

## **Source Material**

### **Commercially Published Resources**

- *Petroleum Accounting Principles, Procedures, and Issues*, Brady, et al. Published by: P.D.I., 7<sup>th</sup> ed., 2011
- *Oil and Gas Law in a Nutshell*, John S. Lowe, 6<sup>th</sup> ed. West Group, 2014
- *Fundamentals of Petroleum*, Edited by: Debby Denehy, published by: Petroleum Ext. Service, UT-Austin, 5<sup>th</sup> ed., 2011
- *Petroleum Refining in Nontechnical Language*, William Leffler, Pennwell, 4<sup>th</sup> Ed., 2008

### **COPAS Published Resources**

- AG-6, *Oil Accounting Manual*
- AG-9, *Vendor Audits*
- AG-10, *Investigations of Suspected Irregularities*
- AG-11, *Internal Audits – Exploration and Producing Divisions*
- AG-12, *Determining Finding, Development and Acquisition Costs*
- AG-13, *Accounting for Farmouts/Farmins, Net Profit Interests, and Carried Interests*
- AG-15, *Gas Accounting Manual*
- AG-16, *Internal Audits – Gas Plant*
- AG-18, *Revenue Variance Analysis*
- AG-19, *Expenditure Audit Protocols*
- AG-21, *Revenue Audit Protocols*
- MFI-17, *COPAS 1984 Model Form Accounting Procedure Interpretation*
- MFI-21, *Overhead Principles*
- MFI-38, *Materials Manual*
- MFI-51, *COPAS 2005 Model Form Accounting Procedure Interpretation*
- TR-9, *Educational Training Guide*
- TR-34, *COPAS APA® Managerial Accounting and Economics Study Guide*

AG=Accounting Guideline

MFI=Model Form Interpretation

TR=Training & Reference

### **How to Order:**

All the Accounting Guidelines, Model Form Interpretations and Training & Reference materials may be ordered from the on-line store at [www.copas.org](http://www.copas.org). COPAS offers a special bundled pricing for APA® Resource Materials, which includes the commercially published resources, Training & Reference materials and a one-year subscription to COPAS ePublications (which includes all of COPAS' Accounting Guidelines, Model Form Interpretations, and Training and Reference publications).

## **OIL AND GAS ACCOUNTING PROCEDURE HISTORY**

<u>Year</u>	<u>Publication Reference</u>	<u>Publication Title</u>	<u>Publication Type</u>	<u>Companion Document</u>
2012	MF-7	COPAS Deepwater Model Form Accounting Procedure	Model Form	MFI-53
2005	MF-6	COPAS 2005 Model Form Accounting Procedure	Model Form	MFI-51
1998	MF-5	COPAS 1998 Project Team Model Form Accounting Procedure	Model Form	MFI-39
1995	MF-4	COPAS 1995 Model Form Accounting Procedure	Model Form	MFI-30
1986	MF-3	COPAS 1986 Model Form Accounting Procedure	Model Form	MFI-19
	MF-2	COPAS Gas Plant Model Form Accounting Procedure	Model Form	
1984	MF-1	COPAS 1984 Model Form Accounting Procedure	Model Form	MFI-17
2004	MF-1	COPAS 1986 Offshore Model Form Accounting Procedure Model Form Modification	Model Form Modification	MFI-17
1984	MF-1	COPAS 1984 Model Form Accounting Procedure Model Form Modification	Model Form Modification	MFI-17
1976		COPAS 1976 Offshore Model Form Accounting Procedure	606	MFI-5
1974		COPAS Arctic Model Form Accounting Procedure	605	MFI-3
1974		COPAS 1974 Model Form Accounting Procedure	601	MFI-4
1969		Joint Exploration Operations, Los Angeles	602	
1968		Joint Operations	601	MFI-2
1962		Joint Operations, Tulsa	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-T 1955-20	Unit and Joint Lease Operations		
1949	PASO 1949-1	Unit and Lease Operations  Accounting Procedure Unit Form No 260-S 10-47		
1938	MIDCO-2B	Accounting Procedure – Unit and Joint Lease Schedule		
1937	Mid-West	Accounting Procedure – Joint Operations		
1931	MIDCO-1	Accounting Procedure – Unit and Joint Lease Schedule		

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 PUBLICATIONS

<b>Publication Reference</b>	<b>Publication Title</b>	<b>Current Status</b>	<b>Retirement Date</b>	<b>Other Publication References</b>	<b>Related Publications</b>	<b>Formerly Known As</b>
AG-1	Well Cost Allocations and Adjustments	Active		AG-2	AG-2, AG-29	Bulletin 2
AG-2	Unitization Accounting	Active		AG-1	AG-1	Bulletin 11
AG-3	Alaska Net Profit Share Leasing	Active		MFI-3, MFI-5		
AG-4	Pro Form Facility Rate Agreement	Active				
AG-5	Procedures for Initial and Periodic Joint Operations Inventories	Retired	Oct-16	MFI-38	MFI-38	Bulletin 17
AG-6	Oil Accounting Manual	Active		AG-22, TR-7		Bulletin 27
AG-7	Guidelines for Cash Flow Budgeting in the Petroleum Industry	Retired	2015			Bulletin 28
AG-8	Natural Gas Administrative Issues	Active		AG-15, AG-22		Bulletin 28
AG-8 AD-2	Natural Gas Administrative Issues – Operator/Producer Roles and Responsibilities	Active				Bulletin 28 Addendum 2
AG-8 AD-3	Natural Gas Administrative Issues – FERC 636	Active				Bulletin 28 Addendum 3
AG-9	Vendor Audits	Active				Bulletin 29
AG-10	Investigations of Suspected Irregularities	Active				Bulletin 30
AG-11	Internal Audits – Exploration and Producing Divisions	Active		AG-10, AG-19, AG-21		Bulletin 31
AG-12	Determining Finding, Development and Acquisition Costs	Active				
AG-13	Accounting for Farmouts/Farmins, Net Profits Interests and Carried Interests	Active		AG-15, AG-22, MFI-36		Bulletin 9
AG-14	Oklahoma Senate Bill 168, Implementation and Ongoing Procedures	Retired	2015			
AG-15	Gas Accounting Manual	Active		AG+8, AG-12, AG-13, AG-14, AG-21, AG-22, AG-26, AG-27		Bulletin 7
AG-16	Internal Audits – Gas Plants	Active		AG-15, AG-19, AG-21		
AG-17	Refining and Marketing Exchange Accounting	Active				R&M Bulletin 1
AG-18	Revenue Variance Analysis	Active				
AG-19	Expenditure Audit Protocols	Active		AG-1, AG-21		Bulletin 3
AG-19 AD-1	Electronic Media in Expenditure Audits	Active				
AG-20	Extrapolated Sales and Use Tax Audit Assessments	Active				

<b>Publication Reference</b>	<b>Publication Title</b>	<b>Current Status</b>	<b>Retirement Date</b>	<b>Other Publication References</b>	<b>Related Publications</b>	<b>Formerly Known As</b>
AG-21	Revenue Audit Protocols	Active		AG-6, AG-15, AG-19		Bulletin 23
AG-22	Producer Gas Imbalances	Active				Bulletin 24
AG-23	Overhead Rate Negotiation and Calculation	Active		MFI-1, MFI-2	MFI-21, MFI-47, MFI-48, MFI-50	
AG-24	Notifying Non-Operators of Accounting Procedure Deviations	Active				
AG-25	Rig Related Costs	Retired	Oct-2015			
AG-26	Joint Audit Data Exchange (JADE)	Retired	Apr-2017			
AG-27	Revenue Audit Data Exchange (RADE)	Retired	Apr-2017			
AG-28	Real Time Operations Centers	Active		AG-24	MFI-44	
AG-29	Shared Well Pad Cost Allocations	Active		AG-1	AG-1	
CEPS-CD	2006 CEPS Historical Data CD	Retired	Jan-2017			
CEPS-01	Computerized Equipment Pricing System – Individual Subscription	Active				
CEPS-03	Computerized Equipment Pricing System – Enterprise Subscription	Active				
ePub	COPAS ePublication (Individual Windows User)	Active				
ePub	COPAS ePublication (Individual Mac User)	Active				
ePub	COPAS ePublication (Enterprise)	Active				
MF-1	COPAS 1962 Model Form Accounting Procedure	Retired	Jul-05			
MF-2	COPAS Gas Plant Model Form Accounting Procedure	Active				
MF-3	COPAS 1986 Model Form Accounting Procedure	Retired	Jul-05			
MF-4	COPAS 1995 Model Form Accounting Procedure	Active			MFI-30	
MF-5	COPAS 1998 Project Team Model Form Accounting Procedure	Active			MFI-39	
MF-6	COPAS 2005 Model Form Accounting Procedure	Active			MFI-51	
MF-7	COPAS Deepwater Model Form Accounting Procedure	Active			MFI-53	
MF-1984-1	COPAS 1984 Model Form Accounting Procedure Model Form Modification	Active			MFI-17	
MF-1986-1	COPAS 1986 Model Form Accounting Procedure Model Form Modification	Active			MFI-19	



<b>Publication Reference</b>	<b>Publication Title</b>	<b>Current Status</b>	<b>Retirement Date</b>	<b>Other Publication References</b>	<b>Related Publications</b>	<b>Formerly Known As</b>
MFI-1	COPAS 1962 Model Form Accounting Procedure Interpretation	Active		AG-19, MFI-26		Bulletin 5
MFI-2	COPAS 1968 Model Form Accounting Procedure Interpretation	Active		AG-19, MFI-1, MFI-26, MFI-28		Bulletin 8
MFI-3	COPAS Arctic Model Form Accounting Procedure Interpretation	Active				Bulletin 14
MFI-4	COPAS 1974 Model Form Accounting Procedure Interpretation	Active		AG-19, MFI-1, MFI-2		Bulletin 13
MFI-5	COPAS 1976 Offshore Model Form Accounting Procedure Interpretation	Active		AG-9, MFI-4		Bulletin 15
MFI-6	COPAS 2005 Model Form Accounting Procedure Interpretation	Retired	Oct-16	MFI-38	MFI-38	Interpretation 1
MFI-7	Definition of Railway Receiving Point	Retired	Oct-16	MFI-38	MFI-38	Interpretation 2
MFI-8	Selection of Mode of Hauling for Computing Freight-Mill to Railway Receiving Point	Retired	Oct-16	MFI-38		Interpretation 3
MFI-9	Pricing of Casing, Tubing and Drill Pipe Used for Purpose Other Than Originally Intended	Retired	Oct-16	MFI-38	MFI-38	Interpretation 5
MFI-10	Coating and Wrapping Costs	Retired	Oct-16	MFI-38	MFI-38	Interpretation 7
MFI-11	Repricing of Transferred Mill Rejects and Limited Service Tubular Goods	Retired	Oct-16	MFI-38	MFI-38	Interpretation 8
MFI-12	Premium Priced Material	Retired	Oct-16	MFI-38	MFI-38	Interpretation 10
MFI-13	Loading, Transportation and Unloading Costs	Retired	Oct-16	MFI-38	MFI-38	Interpretation 6
MFI-14	Employee Benefits Limitation	Active			MFI-27, MFI-37	Interpretation 12
MFI-15	Transportation Costs – Zone Priced Material	Retired	Oct-16	MFI-38	MFI-38	Interpretation 9
MFI-16	Definition of Published Price – Tubular Goods Material Transfers	Retired	Oct-16	MFI-38	MFI-38	Interpretation 14
MFI-17	COPAS 1984 Model Form Accounting Procedure Interpretation	Active		AG-19, MFI-1, MFI-2, MFI-4, MFI-12, MFI-21, MFI-27, MFI-28, MFI-44	MFM-1984-1	Bulletin 22
MFI-18	Operator, Affiliates and Related Entities	Active				Interpretation 16
MFI-19	COPAS 1986 Offshore Model Form Accounting Procedure Interpretation	Active		MFI-28, MFI-44	MFM-1986-1	Bulletin 25
MFI-20	Disposition of Surplus Joint Account Material & Equipment	Retired	Oct-16	MFI-38	MFI-38	Interpretation 17

Publication Reference	Publication Title	Current Status	Retirement Date	Other Publication References	Related Publications	Formerly Known As
MFI-21	Overhead Principles	Active		MFI-1, MFI-2, MFI-4, MFI-5, MFI-17, MFI-19, MFI-27, MFI-30, MFI-39, MFI-44		Bulletin 16
MFI-21 AD-1	Overhead Principles (COPAS 2005)	Active		MFI-21, MFI-47, MFI-51	AG-23, MFI-47, MFI-48, MFI-50	
MFI-22	Freight Rates: Change of Information Source	Retired	Oct-16	MFI-38	MFI-38	Interpretation 18
MFI-23	Discounts	Active		MFI-49	MFI-47, MFI-48, MFI-50	Interpretation 19
MFI-24	Freight Rates: Revised Method of Determining Freight Rates for Tubular Goods	Retired	Oct-16	MFI-38	MFI-38	
MFI-25	Material Transfer Valuation	Retired	Oct-16	MFI-38	MFI-38	
MFI-26	Joint Interest Billing Summary Classifications	Active		MFI-28		Bulletin 1
MFI-27	Employee Benefits and Percentage Limitation	Active		MFI-27, MFI-37, MFI-49	MFI-14, MFI-37	Interpretation 11
MFI-28	Material Classification Manual	Retired	Oct-16	MFI-38	MFI-38	
MFI-29	Gas Processing Systems Material Classification Manual	Retired	Oct-07	MFI-38	MFI-38	
MFI-30	COPAS 1995 Model Form Accounting Procedure Interpretation	Active		AG-19, MFI-1, MFI-2, MFI-4, MFI-11, MFI-17, MFI-26, MFI-27, MFI-31, MFI-37, MFI-38	MF-4	Bulletin 33
MFI-31	Self-Insurance for Workers' Compensation and Employer's Liability Insurance	Active				Interpretation 24
MFI-32	Market Adjusted – Loading, Transportation and Unloading Costs	Retired	Oct-16	MFI-38	MFI-38	
MFI-33	Pricing of Line Pipe Movements Less than 30,000 pounds	Retired	Oct-16	MFI-38	MFI-38	
MFI-34	Transfer Pricing for Used Materials	Retired	Oct-16	MFI-38	MFI-38	
MFI-35	Employee and Contractor Training Costs	Active		MFI-37, MFI-44, MFI-49		Interpretation 27
MFI-36	Audit Rights of Non-Participating and Non-Consenting Parties	Active		AG-13, AG-19, MFI-40	AG-19, AG-21	Interpretation 29
MFI-37	Incentive Compensation Costs	Active		MFI-27	MFI-14, MFI-27	Interpretation 30
MFI-38	Materials Manual	Active		<b>Other</b>		Bulletin 21

<b>Publication Reference</b>	<b>Publication Title</b>	<b>Current Status</b>	<b>Retirement Date</b>	<b>Publication References</b>	<b>Related Publications</b>	<b>Formerly Known As</b>
MFI-39	COPAS 1998 Project Team Model Form Accounting Procedure Interpretation	Active		AG-19, MFI-1, MFI-2, MFI-3, MFI-4, MFI-5, MFI-17, MFI-19, MFI-21, MFI-23, MFI-26, MFI-27, MFI-30, MFI-31, MFI-35, MFI-37, MFI-38, MFI-40, MFI-44, MFI-46	MF-5	Bulletin 34
MFI-40	24-Month Accounting Adjustment Limitation	Active				Interpretation 22
MFI-41	Electronic Invoice Documentation Requirements	Active			MFI-42, MFI-43	Interpretation 28
MFI-42	Procurement Card and Convenience Check Documentation Requirements	Active		MFI-41	MFI-41, MFI-43	Interpretation 31
MFI-43	Joint Interest Expenditures Documentation Requirements	Active		AG-19, MFI-41, MFI-42	MFI-41, MFI-42	Interpretation 21
MFI-44	Field Computer and Communications Systems	Active		MFI-1, MFI-2, MFI-4, MFI-5, MFI-17, MFI-19, MFI-21, MFI-30, MFI-39, MFI-44	AG-28	Bulletin 12
MFI-45	Offshore Marine and Aircraft Allocations	Active			MFI-46	Bulletin 18 Bulletin 19
MFI-46	Shorebase Facilities and Offshore Staging Areas	Active		MFI-5, MFI-19, MFI-39	MFI-45	Bulletin 20
MFI-47	Overhead Rate Adjustments	Active			AG-23, MFI-21, MFI-48, MFI-50	
MFI-48	Application and Calculation of Drilling Overhead	Active		MFI-2, MFI-17, MFI-19	AG-23, MFI-21, MFI-47, MFI-50	
MFI-49	Employee and Contractor Awards	Active		AG-24, MFI-1, MFI-2, MFI-4, MFI-5, MFI-17, MFI-19, MFI-27, MFI-27, MFI-37, MFI-39		

<b>Publication Reference</b>	<b>Publication Title</b>	<b>Current Status</b>	<b>Retirement Date</b>	<b>Other Publication References</b>	<b>Related Publications</b>	<b>Formerly Known As</b>
MFI-50	Overhead Adjustment Index Change	Active			AG-23, MFI-21, MFI-47, MFI-48, MFI-50	
MFI-51	COPAS 2005 Model Form Accounting Procedure Interpretation	Active		AG-19, AG-20, AG-23, MFI-1, MFI-2, MFI-3, MFI-4, MFI-5, MFI-12, MFI-17, MFI-19, MFI-21, MFI-23, MFI-26, MFI-27, MFI-28, MFI-29, MFI-30, MFI-31, MFI-35, MFI-37, MFI-38, MFI-39, MFI-40, MFI-44, MFI-45, MFI-46, MFI-47, MFI-48, MFI-49	MF-6	
MFI-52	Catastrophe-Related Costs	Active		AG-24, MFI-37, MFI-43, MFI-44, MFI-45, MFI-46, MFI-48, MFI-49		
MFI-53	COPAS Deepwater Model Form Accounting Procedure Interpretation	Active		AG-20, AG-23, AG-24, AG-25, AG-28, MFI-26, MFI-27, MFI-28, MFI-31, MFI-37, MFI-38, MFI-40, MFI-44, MFI-45, MFI-46, MFI-49, MFI-52	MF-7	
MFI-54	Well Containment Service Providers	Active		MFI-17, MFI-19, MFI-30, MFI-40		

<b>Publication Reference</b>	<b>Publication Title</b>	<b>Current Status</b>	<b>Retirement Date</b>	<b>Other Publication References</b>	<b>Related Publications</b>	<b>Formerly Known As</b>
MFI-55	Vehicle Rates	Active				
MFI-56	Rig-Related Costs	Active		MFI-40, MFI-49		
TR-1	Oil & Gas Technology Video and Workbook	Retired	2015			
TR-2	Full Cost Accounting Survey	Retired	Oct-09			
TR-3	Gas Plant Accounting Video and Workbook	Retired	2015			
TR-4	Oil Spill Clean-up Organizations	Active			MFI-54	
TR-5	Revenue Accountants View of Crude Oil Measurement	Retired	2015			
TR-6	Gas Measurement Video and Workbook	Retired	2015			
TR-7	Annual Severance Tax and Tax Incentive Guide (Individual)	Active				
TR-7	Annual Severance Tax and Tax Incentive Guide (Enterprise)	Active				
TR-8	Joint Audit Data Exchange (JADE)	Retired	Apr-03			
TR-9	Educational Training Guide (Individual)	Active				Bulletin 10
TR-9	Educational Training Guide (Enterprise)	Active				Bulletin 10
TR-10	Material Pricing Video	Retired	Oct-09			
TR-11	Survey of the Accounting Treatment of Environmental Costs	Retired	Oct-09			
TR-12	History of COPAS	Active				
TR-13	Overhead Video	Retired	2015			
TR-14	FERC 636 Accounting Implementation Video	Retired	2015			
TR-15	Foreign Office Manual	Active				
TR-16	Form 1099 Education Guide	Active				
TR-17	APA® Oil & Gas Law for Non-Lawyers	Retired	2015			
TR-18	Guidelines for Understanding Pricing of Production Equipment (GUPPE)	Retired	Oct-16	MFI-38	MFI-38	
TR-19	Introduction to Joint Interest Accounting Video	Retired	2015			
TR-20	Property Acquisition Checklist	Active				
TR-21	Role of the Revenue Accountant Video and Workbook	Retired	2015			
TR-22	COPAS APA® Audit Video and Workbook	Retired	2015			
TR-23	COPAS APA® Financial Reporting Video and Workbook	Retired	2015			
TR-24	COPAS APA® Joint Interest Video and Workbook	Retired	2015			
TR-25	COPAS APA® Law Video and Workbook	Retired	2015			
TR-26	COPAS APA® Managerial Accounting and Economics DVD	Retired	Apr-17			
TR-27	COPAS APA® Oil and Gas Operations Workbook	Retired	2015			
TR-28	COPAS APA® Revenue Video and Workbook	Retired	2015			
TR-29	COPAS APA® Oil and Gas Tax Workbook	Retired	2015			

<b>Publication Reference</b>	<b>Publication Title</b>	<b>Current Status</b>	<b>Retirement Date</b>	<b>Other Publication References</b>	<b>Related Publications</b>	<b>Formerly Known As</b>
TR-30	A Revenue Accountants View of Ownership Interests – Video	Retired	2015			
TR-31	Oil and Gas Performance Measures	Active				
TR-32	COPAS APA® Financial Reporting Study Guide	Retired	2015			
TR-33	Joint Venture Audit Benchmarking Study	Retired	2015			
TR-34	COPAS APA® Managerial Accounting and Economics Study Guide	Active				
TR-35	International Accounting Education Guide	Active				
TR-36	Oil and Gas Production Reporting Guide	Retired	Oct-03			
TR-37	Oil and gas Royalty and Tax Incentives Checklist and Considerations	Retired	2015			
TR-38	A Compendium of Surveys on International Issues	Retired	Oct-09			
TR-39	COPAS Publications Reference Catalog	Active				
TR-40	COPAS APA® Joint Interest Process Study Guide	Retired	2015			
TR-41	COPAS APA® Tax Study Guide	Retired	Apr-17			
TR-42	COPAS APA® Revenue Study Guide	Retired	2015			
TR-43	Joint Interest Audit Liaison and Resolution Survey	Retired	Oct-09			
TR-44	COPA APA® Gas Processing Plants and Gas Processing Plant Accounting	Retired	Apr-17			
TR-45	COPAS Audit Study Guide	Retired	Apr-17			
TR-46	APA® Certification Candidate Handbook	Active				



