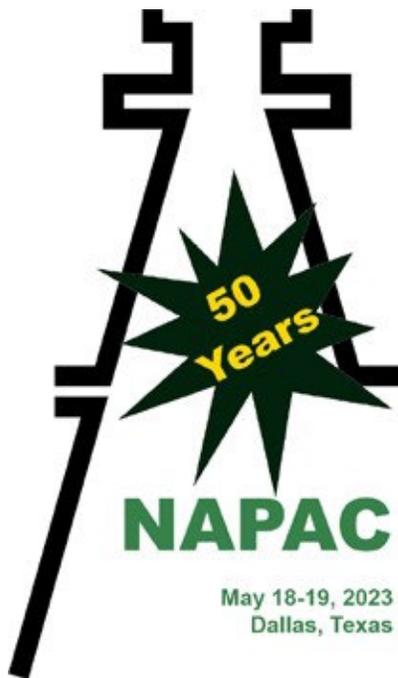




NAPAC

North American Petroleum Accounting Conference

May 18-19, 2023 • Dallas, Texas
Westin Galleria



Keynotes

Rich Dealy / Pioneer Natural Resources
Doug Dormer / Cardinal Midstream
Garrett Golding / Federal Reserve
Wei Wang / Texas Railroad Commission
Jonathan Duersch / SEC

Earn up to 14 hours CPE

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**Join us
in Dallas
May 18-19**

NAPAC - Two Days of Quality, Educational Sessions For Oil and Gas Industry Professionals

Register at online.unt.edu/pdx/energy

NAPAC brings petroleum industry professionals together for educational sessions enhanced by lively, productive discussions. This popular conference features topical general sessions and detailed, track-based concurrent technical sessions, as well as annual reviews of important legislative updates. NAPAC provides access to outstanding industry experienced speakers from both the government and private sectors and informative exhibits from leading industry vendors. This perennial favorite is considered by many to be the premier oil and gas industry accounting conference.

Who Should Attend

- **Accounting and financial management leaders working in upstream and midstream accounting in oil and gas**
- **Public accounting and governmental entity personnel**
- **Tax and audit personnel seeking to gain valuable insight into current regulations, laws and standards**
- **Those new to the industry seeking overall knowledge of the industry from accounting, financial and technical aspects in upstream and midstream accounting functions**

Advanced Prep: None

Prerequisites: A general knowledge of the oil and gas industry as it relates to accounting and auditing standards, financial reporting, tax regulations and policy, and energy economics.

Recommended CPE Credit: Up to 14 hours

Accommodations: The Westin Galleria is offering a special group room rate of \$225 which will be subject to prevailing rates and availability.

Terms and Conditions: Please note that the following apply to all registrants, whether pre-paid or invoiced. A participant may receive a full refund by providing to PDX written cancellation 10 or more business days prior to the starting date of the program. No refunds will be granted within 10 business days of the starting date of the program. No refunds will be granted after the start of the program. Substitutions are accepted at any time up to and including the starting date of the program. If the enrollment is not sufficient to warrant holding the program, PDX reserves the right to cancel. If this situation does occur, you would receive a full refund. PDX is not responsible for any expenses (such as airline tickets) incurred by registrant due to cancellation.

Dress Code: Business casual. Always bring a sweater or jacket to ensure comfort as room temperatures can be difficult to regulate.

Sponsors

COPAS of Dallas is dedicated to furthering the development of improved accounting methods. COPAS of Dallas and PDX provide a professorship at the University of North Texas to promote oil and gas accounting. COPAS of Dallas also sponsors annual Education Days to address basic oil and gas operations and accounting. Education Days, open to member companies, qualify for CPE. COPAS of Dallas P.O. Box 600367, Dallas, TX 75360-0367

The Professional Development Experience at the University of North Texas offers extensive workshops, conferences, and career certificate programs to individuals across the globe. In addition to programs for industries such as the legal and private investigations fields, PDX is recognized as a quality provider of oil and gas accounting education and has a large offering of corporate training options.

1155 Union Circle #305101, Denton, TX 76203 / Phone: 940.369.7363
online.unt.edu/pdx/energy • email: tamara.russell@unt.edu

Schedule

Thursday, May 18, 2023

**7:30 a.m. Registration/
Continental Breakfast**

**8:00 a.m. Opening Remarks /
Presentation of IPA Gift
by PDX and COPAS of Dallas**

8:20-9:20 a.m. General Session

Keynote - State of the Oil and Gas Market

(Field of Study: Economics / Update)

Rich Dealy, President, Pioneer Natural Resources

The global oil and gas market has been quite volatile over the past two years. This discussion will provide an update on global supply and demand factors that will influence oil and gas prices over the next few years, along with drilling and production trends in the United States. Along with a global outlook, the discussion will address how capital discipline in the energy industry has led to improved financial performance relative to other industries.

Learning Objectives:

- Learn to understand the effect of global supply and demand on oil and gas prices
- Learn to understand the influence of global supply and demand on drilling and production trends
- Learn to understand capital discipline's role in improved financial performance across our industry

9:20-9:30 a.m. Transition

9:30-10:20 a.m. Concurrent Sessions

Tax Policy in a Divided Congress

(Field of Study: Tax/Updates)

Storme Sixeas, Senior Manager, Tax Policy, Deloitte Tax LLP

With the shift in party power this Congress, the political and policy dynamics in Washington DC have changed. In this session, we'll look at the differing tax policy priorities of the Democratic Senate and Republican House—and the art of the possible in this environment. We'll also discuss the Tax Cuts & Jobs Act sunsets on the horizon, the prospects for tax incentives that have expired in recent years, and the ongoing debates over the federal debt and potential new sources of revenue.

Learning Objectives:

- Learn recently passed legislation and its impacts
- Identify new sources of income
- Review debt and incentives

Cyber Resilience in the Digital Age

(Field of Study: Information Technology / Basic.)

John Williamson, CPA, Risk Advisory Services, Partner, Whitley Penn

Charles Sulak, Risk Advisory Services, Managing Director, Whitley Penn

This presentation will cover trends in the cybersecurity threat landscape and common tactics used by threat cover real-world cyber-attacks, the attack vectors used, and what companies could have done to better prepare for them. Additionally, we will cover cybersecurity governance and internal controls best practices.

Learning Objectives:

- Understand real-world cyber attacks
- Attack vectors used
- Learn how to be better prepared for attacks

Impacts of Winter Storm URI on the Texas Railroad Commission

(Field of Study: Specialized Knowledge / Basic)

Ross Sutherland, Attorney, Scott Douglass & McConnico LLP

After Winter Storm Uri created chaos throughout the Texas power grid in 2021, the Texas Legislature fashioned statutes to ensure nothing like it ever happened again. The Railroad Commission of Texas was tasked with implementing these statutes, and recently created an entirely new division and two new rules towards that end.

Learning Objectives:

- Better understanding of the new rules and their impact
- Provide best practices and useful tips
- Provide updates as rules continue to be amended

Lateral Length & Frac Width - Is Longer Always Better?

(Field of Study: Specialized Knowledge / Intermediate)

Edward Ramirez, Geophysicist, UNT DSI-PDX

A look at the importance of lateral length and frac width.

Learning Objectives:

- Effects and consequences of wellbore lateral length
- Effects and consequences of frac width
- Frac, refract, or zipper frac – what and why

10:20-10:30 a.m. Transition

10:30-11:45 a.m. Concurrent Sessions

Inflation Reduction Act for the Oil and Gas Industry

(Field of Study: Specialized Knowledge / Basic)

Matt Kaden and Keegan McClure, Moss Adams

The Inflation Reduction Act (IRA) is intended to facilitate the energy transition from away from fossil fuels, however, there are a number of provisions that have application to traditional energy sources. Learn about the incentives for renewable natural gas (RNG), green and blue hydrogen, carbon capture, utilization and sequestration (CCUS), and more.

Learning Objectives:

- Review the types of projects that might qualify for these incentives
- Learn how to qualify a project for these incentives and how to quantify them
- Review financing structures the industry will use to monetize these incentives

The Landscape of Energy Transactions: Will There Be Bigger Blooms or Falling Leaves?

(Field of Study: Specialized Knowledge / Basic)

Jason Schumacher, O'Melveny

This session is a review of the largest transactions in the oil and gas industry and developing trends, along with a review of available capital and new deal devices entering the business.

Learning Objectives:

- Understand how future deal structures and predictions may impact companies and clients
- Review the prior 18 months of energy transactions along with trends and structures that were used
- Identify unique deal structures that may impact companies and clients in the future

Carbon Capture - The 4 W's - What, Where, Who and Why?

(Field of Study: Specialized Knowledge / Basic)

Nick Jones; Keith Bowman, Geological Manager; and Ken Lapham, Director of Land Services, Capture Point LLC

Capturing CO₂ is a new business for energy companies. Come learn about how this is being done by one of the companies leading this endeavor.

Learning Objectives:

- What is Carbon Capture all about?
- Where is this process being done?
- Who is involved in this business?
- Why do it in the first place?

LNG & Hydrogen - A View of the Future

(Field of Study: Specialized Knowledge / Basic)

Dick Moore, UNT, DSI-PDX

In this presentation we'll discuss current sources and uses of hydrogen as supplement to or substitute for natural gas.

Learning Objectives:

- Understand the fundamentals of using hydrogen to generate energy
- Review common uses of hydrogen in today's economy
- Discover how existing natural gas infrastructure can be used by hydrogen to sub or supplement natural gas

12:00-1:15 p.m. Luncheon

Midstream Environment Post-Covid

(Field of Study: Accounting / Update)

Doug Dormer, CEO, Cardinal Midstream

Review the midstream environment post-Covid.

Learning Objectives:

- Compare today to late 2019-2020
- Discuss MLP performance and capital markets activity
- Update on the M&A landscape
- Discuss green energy investment performance

1:30-2:45 p.m. Concurrent Sessions

Dealing Effectively with the IRS

(Field of Study: Accounting / Intermediate)

William H. "Bill" Wilson, Director, Tax and Consulting Services, Whitley Penn LLP and Joel Crouch, Partner, Meadows Collier

The IRS will be receiving an additional \$80 billion over the next 10 years and indications are that much of that is intended for enforcement. We are already seeing an uptick in examinations. This session will address what to expect from an IRS examination and ideas and tips for responding to the examiner. This presentation is intended for anyone who has not had the wonderful experience of working with an IRS examiner and for those who need to brush up on their IRS skills, because it's been a while. Most of the IRS examiners encountered lately are not very experienced but they tend to be overly aggressive, so knowing when and how to push back is important.

Learning Objectives:

- Explore taxpayer rights during an examination
- Review how to respond to IRS requests for information
- Gain tips for working with the IRS, including a discussion of statute of limitations and how and when to appear an examination to the IRS appeals office

Current Trends in Capital Market for Financing

(Field of Study: Specialized Knowledge / Basic)

Michael Bodino, Managing Director Investment Banking, Seaport Global

This session will provide a market overview and capital market challenges in the energy sector.

Learning Objectives:

- Address legal nuances of these financial structures
- Define capital market trends
- Understanding the accounting complexities created by market trends

Uh-Oh! My Company Just Bought Some Properties and Dropped the JOA/Accounting Procedure on My Desk Now What?

(Field of Study: Accounting / Basic)

Mike Cougevan, Vice President, and Mike Pilkington, Senior Manager, Martindale Consultants, Inc.

It's a nerve-racking scene replayed daily as companies buy properties. Accountants are given the new property's JOA and Accounting Procedure and told to "put this in the system." Going through +100 pages or tedious provisions and technical terms is certainly intimidating because there is so much there; how do you know what is important from an accounting perspective so that your company can properly bill your non-operators? Attend this session to learn what provisions you need to look for and understand so you can correctly "put it in the system".

Learning Objectives:

- Allow accountants to understand JOA provisions they need to know to properly account for the property
- Allow accountants to understand Accounting Procedure provisions they need to know to properly account for the property
- Allow accountants to better understand the relationship between the JOA and Accounting Procedure
- Make the JOA and Accounting Procedure less intimidating for the accountant

Gas Pipeline Imbalances - Creation and Resolution

(Field of Study: Specialized Knowledge / Basic)

Don Looney, CPA, APA, UNT, DSI-PDX

This presentation will discuss why gas pipeline imbalances are inevitable when delivering natural gas to pipelines, how the imbalances can be minimized and how they can be resolved.

Learning Objectives:

- Review why gas pipeline imbalances are inevitable when delivering gas to pipelines
- Study how the imbalances can be minimized
- Study how they can be resolved

2:45-2:55 p.m. Transition

2:55-3:45 p.m. Concurrent Sessions

Oil & Gas Tax Basics

(Field of Study: Tax / Basic)

Rob Opitz, CPA, Partner, Commercial Products, FORVIS

This session will cover basic terminology and concepts related to federal income taxation of mineral interests.

Learning Objectives:

- Understand the definitions of mineral estate and economic interests for federal income tax purposes
- Gain an introductory understanding of the difference between lease and purchase arrangements
- Understand the categories of tax costs related to mineral properties and their related tax treatment

Financial Reporting Update

(Field of Study: Accounting / Update)

Andrew J. Morrison, Senior Manager, Professional Practice - National Accounting, Ernst & Young LLP This session will explore current FASB and SEC activities. We will focus on the FASB's technical agenda and activities of the SEC and SEC staff, including trends in SEC staff comments. We will also discuss other hot topics that may affect the oil and gas industry.

Learning Objectives:

- Determine recent accounting pronouncements and potential considerations for oil and gas entities
- Identify ongoing projects on the FASB's agenda and relevant status updates
- Recognize trends and observations from SEC activities and staff comments and speeches that may affect oil and gas entities

Panel Discussion on Current Trends in the Energy Industry

(Field of Study: Specialized Knowledge / Basic)

Kristen Smith and Steven Cobb, Vista Proppants and Logistics

Panelist will discuss what each is seeing as current trends. They will bring the perspective of an operator, service provider, and investor. There will also be discussion about where they see the future of the energy industry and how the industry will get there.

Learning Objectives:

- Discuss capital, acquisitions, production, and pricing
- Identify roadblocks as well as opportunities
- What does the future hold?

Financial Metrics in Upstream

(Field of Study: Finance / Basic)

Gary Hapken, UC Denver and UNT, DSI-PDX

Too often our profession is treated as a back-office necessity that doesn't really add value to an organization. Through well designed and presented financial metrics we can change that perception. We work in an industry with unique valuation creation which requires tailored financial metrics. Capturing and reporting helpful metrics can provide useful information to help manage our business. This workshop is not to tell you all the different metrics that you should use (except for a selected few) but rather outline the parameters and pitfalls to be considered when you prepare and report the results of your operations.

Learning Objectives:

- Become aware of what metrics are available
- Consider possible parameters and pitfalls when preparing financial reports based on metrics
- Capturing and tailoring metrics for success

3:45-3:55 p.m.

Transition

3:55-5:00 p.m.

General Session

Managing Financial Reporting Risk from a Regulatory Perspective

(Field of Study: Accounting / Basic)

Jonathan Duersch, Associate Chief Counsel, SEC

The Office of the Chief Accountant is the primary adviser to the Commissioners of the SEC on all accounting matters and is responsible for interpreting the application of GAAP for the U.S. Markets.

Learning Objectives:

- Understand current regulatory environment over financial reporting
- Provide information about current accounting and financial reporting issues
- Provide insights related to managing financial reporting risk

5:00-6:00 p.m.

Networking Reception

Make sure you visit the Photo Booth!

Friday, May 19, 2023

7:30 a.m. Breakfast

8:15-9:15 a.m. General Session

The Energy Transition – Challenges & Implications

(Field of Study: Economics / Basic)

Garrett Golding, Senior Business Economist, Federal Reserve

After the Russian invasion of Ukraine, many world leaders began to realize how difficult the transition towards zero-carbon energy actually is. Oil and natural gas will continue to play a critical role in the global economy for years to come even as efforts to decarbonize move forward. Similarly, the resurging emphasis on “energy independence” over the past year requires a recalibration when considering the supply chain challenges of renewables and electrification.

Learning Objectives:

- Examine “how we got here” with the U.S. energy portfolio
- Explore the challenges, risks, and opportunities of the energy transition
- Discuss the future of the oil and gas industry in a decarbonizing economy

9:15-9:25 a.m. Transition

9:25-10:25 a.m. Concurrent Sessions

Have your R&D Credit and Deduct it too!

(Field of Study: Taxes / Basic)

Gregory Homen, Partner, Tax, KPMG, LLP

Improve your recognition of potential research and development incentives available to the oil and gas industry. Specifically diving into the rules for qualification and quantification of R&D incentives, the audience will learn how activities undertaken by the industry may qualify for tax credits and incentives. Additionally, we will explore the current law requiring R&D expenditure amortization and its impacts on your tax liability and ability to claim R&D credits.

Learning Objectives:

- Understand qualifications and incentives
- Improve recognizing credits and incentives
- Review the impacts of R&D

SEC Update

(Field of Study: Finance / Update)

John Clayton, Partner, Akin Gump

This session discusses recent trends and observations in SEC comment letters and enforcement actions.

Learning Objectives:

- Identify and discuss common areas of focus
- Determine actions management can proactively take

ESG: Emissions, Societal Benefits & GAAP, Oh My!

(Field of Study: Specialized Knowledge / Intermediate)

Brie Ricciardi, Chief Financial Officer, E&P Cash Flow Modeling, LLC

The discussion of environmental, social & governance is a very hot topic across industries, but specifically in the oil & gas industry as emissions are consistently scrutinized. Let's discuss the whole picture, including the social & governance aspects of ESG, and start changing the rhetoric to how oil & gas actually benefits society.

Learning Objectives:

- Calculating Scope 1, 2, and 3 Emissions
- Don't forget the S and the G
- Bottom Line...Oil and Gas Benefits Society

Was It Something We Said? Texas Sales and Use Tax Changes

(Field of Study: Tax / Basic)

Dallin Westwood, CEO, Upstream Tax, UNT, DSI-PDX

Recently the Texas Comptroller has announced several policy changes that impact the upstream oil and gas industry. Join us to learn what has changed and what it means for upstream companies and their service providers.

Learning Objectives:

- Learn the Texas Controller revised position regarding goods and services purchased by oil and gas companies
- Understand the financial impact of recent sales tax changes on oil and gas companies
- Be familiar with pending and/or enacted Texas legislative changes affecting sales and use taxes

10:25-10:35 a.m. Transition

10:35-11:35 a.m. Concurrent Sessions

Selected Tax Issues and M&A Transactions

(Field of Study: Tax / Basic)

Brian Russell, Partner/Tax, Vinson & Elkins LLP

Curt Wimberly, Sr. Associate/Tax, Vinson & Elkins LLP

Our presenters will discuss recent trends and current tax issues arising in M&A deals. They will cover topics such as rep and warranty insurance, acquisitions of pass through entities, and more.

Learning Objectives:

- Understand and define rep and warranty insurance
- Discuss acquisitions of pass-through entities

Hedging

(Field of Study: Finance / Intermediate)

Jonathon Fite, Lecturer, University of North Texas

This session will delve into a hedge fund manager's view of the current market landscape and energy company valuations.

Learning Objectives:

- Provide an overview of broader stock market drivers
- Examine the current interest rate environment
- Explore the potential impacts of deglobalization on energy markets and future inflation expectations
- Learn how the recent wave of consolidation and restructuring effect energy company valuations

U.S. LNG - Global Market Update

(Field of Study: Specialized Knowledge / Update)

Cameron Chandler, President, Chandler Energy Resources

This session will include a brief history and value chain discussion of current events.

Learning Objectives:

- Understand components of the U.S. LNG export industry
- Discuss history of the domestic and global LNG industry
- Study current LNG market factors and future growth prospects

Oil & Gas Reserves

(Field of Study: Specialized Knowledge / Basic)

Dave Loucks, Director, Opportune; UNT, DSI-PDX

What accountants really need to know about reserves. Learn how to communicate better with your internal and external reserve engineers.

Learning Objectives:

- Discuss all the different reserve runs the engineers can run and why
- Understand the real questions you should be asking your reserve engineers
- Analyze the smog calculations to understand the story of the reserves year over year

11:45 a.m.-1:00 p.m.

Luncheon

Texas Railroad Commission Update

(Field of Study: Accounting / Update)

Wei Wang, Executive Director, Railroad Commission

The Executive Director of the Commission will provide an update on recent Commission regulation changes, activities and legislations related to the industry by the 88th Legislature.

Learning Objectives:

- Become aware of State of Texas changes to energy related regulations
- Become aware of State of Texas current regulations affecting the oil and gas industry
- Provide insight on what may be expected in the coming year in oil and gas in Texas

1:15-2:15 p.m.

Concurrent Sessions

An Overview of the Taxpayer Advocate Service and Post-Filing Season 2023 Review and Beyond

(Field of Study: Tax / Intermediate)

Kim Stewart, Acting Deputy National Taxpayer Advocate, Taxpayer Advocate's Service

This presentation covers who the Taxpayer Advocate Service is and what they do. In addition, the Taxpayer Advocate Service will take a taxpayer-centric look at IRS innovations and enhancements that are planned for the future, as well as provide an overview of advocacy efforts underway in the Taxpayer Advocate Service to improve the taxpayer experience.

Learning Objectives:

- Learn who the Taxpayer Advocate Service is
- Learn what the Taxpayer Advocate Service does
- Learn what advocacy efforts are underway in the Taxpayer Advocate Service to improve the taxpayer experience

Introduction to Oil & Gas Depletion and Impairment

(Field of Study: Accounting / Basic)

Jonathan Timmer, Assurance Senior Manager, Moss Adams

This session will provide instruction on how to estimate depletion and impairment under both the full cost and successful efforts methods of accounting.

Learning Objectives:

- Understand differences between full cost and successful efforts accounting
- Understand the impact of each method on the calculations of depletion and impairment

Plugging & Abandonment for Oil & Gas Wells

(Field of Study: Specialized Knowledge / Basic)

Austin McDaniel, COO, The McDaniel Company

This presentation will cover the nuances of plugging & abandonment for oil & gas wells which have reached the end of their economic life. The presentation will cover the P&A process from cradle to grave and inform the audience about what goes into getting a well properly abandoned.

Learning Objectives:

- To teach the audience the specifics of what goes into plugging a well
- To share some insight into costs & budgeting for what companies need to plan for when conducting P&A operations
- To shed some light on why the industry has a responsibility to properly plug oil & gas wells

Land - Lease Negotiation Simulation & Land Trivia Game

(Field of Study: Auditing / Intermediate)

Jim Hoffman, Sales Director, DSI-PDX, UNT and Mike Hart, CPA, DSI-PDX, UNT

The first half of this “designed to be fun” closing session will simulate a lease negotiation between a mineral/surface owner and an upstream company seeking to acquire mineral rights. Part 2 will be an audience participation trivia game designed to educate accountants on some of the more obscure but interesting facts about land and mineral rights.

Learning Objectives:

- To better understand some of the key issues and concerns of mineral owners when negotiating with energy companies
- Explore possible creative compromises to create a “win-win” for both parties
- Engage in fun facts and trivia

Registration - NAPAC

Registration fee is \$545 and includes luncheons and coffee breaks.

Register at online.unt.edu/pdx. If registering by mail return entire panel to

Professional Development Experience, 1155 Union Circle #305101, Denton, TX 76203. • Phone 940.369.7363

\$545 to attend NAPAC. Total amount enclosed \$ _____

Paying by: Check (payable to PDX) or VISA MasterCard American Express Discover

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Card ID/Card Validation # (the Card ID or CVC is a 3-digit code found on the back of your credit card. American Express is a 4-digit code on the front.) _____

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Name on Card _____ Signature _____

Attendee Name _____

Title _____

Company Name _____

Address _____

City / State / Zip _____

Phone _____

E-mail _____

Please indicate which sessions you are interested in attending

Thursday, May 18

9:30-10:20 a.m.

- Tax Policy in a Divided Congress
- Cyber Resilience in the Digital Age
- Impacts of Winter Storm Uri on the Texas Railroad Commission
- Lateral Length & Frac Width

10:30-11:45 a.m.

- Inflation Reduction Act for the Oil and Gas Industry
- The Landscape of Energy Transactions
- Carbon Capture - The 4 W's
- LNG and Hydrogen

1:30-2:45 p.m.

- Dealing Effectively with the IRS
- Current Trends in Capital Market for Financing
- Uh-Oh! Company Brought Properties...JOA/Accounting Procedure
- Gas Pipeline Imbalances

2:55-3:45 p.m.

- Oil & Gas Tax Basics
- Financial Reporting Update
- Energy Panel
- Financial Metrics in Upstream

Friday, May 19

9:25-10:25 a.m.

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- SEC Update
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- U.S. LNG - Global Market Update
- Reserves

1:15-2:15 p.m.

- An Overview of the Taxpayer Advocate Service...
- Introduction to O&G Depletion and Impairment
- Plugging and Abandonment for Oil & Gas Wells
- Land-Lease Negotiation Simulation and Land Trivia Game

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- Accounting and financial management leaders in upstream and midstream accounting functions of the oil and gas industry, public accounting and governmental entities
- Tax and audit personnel seeking insight into current regulations, laws and standards
- Those relatively new to the industry seeking overall knowledge of the industry from an accounting, financial and technical aspect

Advanced Prep: None

Prerequisites: A general knowledge of the oil and gas industry as it relates to accounting and auditing standards, financial reporting, tax regulations and policy, and energy economics.

Recommended CPE Credit: Up to 14 hours

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ADA Special Services: Please check here if you require special accommodations to fully participate. Attach a written description.