



**Livro: Fundamentals of Oil & Gas Accounting**

- A profile of upstream oil and gas operations
- Introduction to oil and gas accounting
- Nondrilling exploration costs-successful efforts
- Acquisition Costs of unproved property-successful efforts
- Drilling and development costs-successful efforts
- Proved property cost disposition-successful efforts
- Full cost accounting
- Accounting for production activities
- Accounting for asset retirement obligations and asset impairment
- Accounting for revenue from oil and gas sales
- Basic oil and gas tax Accounting
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- Conveyances
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