



Read Me First

Introduction to CAPPA

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Introduction to CAPP

Topics:

The CAPP Organization

The CAPP Certification Program

Certification Program Overview

Petrinex Modules – How do they relate to the CAPP certification program?

The CAPP Organization

The Canadian Association of Petroleum Production Accounting (CAPP) is a not-for-profit organization that was founded in 1961, to act as a common body and voice for those involved with accounting for petroleum products. CAPP is governed by a Board of Directors who themselves are Production Accountants and CAPP members.

One of CAPP's key benefits to members is to provide relevant information on issues and developments that impact production accounting. Whether educating members on process or regulatory changes, government reporting or industry standards, CAPP works to keep members informed and up-to-date.

Within the CAPP organization, there are various committees comprised of volunteer members that also work in the oil and gas industry. These individuals have a strong knowledge and passion for their profession.

CAPP advocates on behalf of members with government, regulatory bodies and throughout industry to protect and advance Production Accountants and their future careers.

CAPP provides continuing professional development seminars, luncheons, meetings, annual conference and e-communications to help members stay informed. CAPP also provides information and resources through the www.capp.org website and the company LinkedIn page.

The CAPP certificate program was introduced to develop professionalism within the field of production accounting, and to provide training to individuals seeking employment within the industry. A CAPP certificate has become a prerequisite for most of the oil and gas companies hiring today.

The CAPPa certificate program, under the leadership of the Board, is supported by an Education Advisory Group. This team is comprised of volunteers who work in production accounting and related areas and are subject matter experts. They are passionate individuals who wish to pass their knowledge and expertise on to others. This committee meets regularly to review, develop and update the education program; ensuring students in the program are kept informed regarding the latest industry standards and methods being used in production accounting.

The CAPPa Certification Program

This program is designed to meet the needs of those considering a career in petroleum production accounting and for those already working within the field that wish to expand their knowledge.

The objective of the CAPPa certificate program is to provide students with an industry-recognized, professional education program that teaches practical application, using industry resources and expertise.

The CAPPa curriculum is designed to provide a logical, comprehensive learning experience for the student.

CAPPa Certificate Program Completion Requirement

The CAPPa certificate is earned upon the completion of full CAPPa program.

- The passing grade in each course is 70%.
- The certificate must be completed within thirty-seven months of first enrollment.
- All Petrinex modules must be completed within the same period.

Extension Requests

Students may request a one-time extension for program completion by sending a written request to education@cappa.org explaining the reason for the request. The request must be received a minimum of three months in advance of their certificate program completion deadline.

The CAPPa Education Advisory Committee will review each student's circumstance and a final decision will be communicated within 15 days.

Students should not rely on an extension being granted.

Certification Program Overview

This program was developed by CAPP. It provides students with a solid knowledge of petroleum products and an understanding of the industry's financial practices, reporting and government regulations.

A computer with stable internet connection, Microsoft .xlsx, .doc and .pdf capability, a printer, a webcam and a calculator will be required.

Course 1 - Introduction to the Oil & Gas Industry

This course provides an excellent overview of the petroleum industry. Topics covered include geology, exploration, land, reservoir engineering, economics, recovery processes, drilling, completions, field operations, oil pipelines, transportation, refining and marketing and the roles of the Production, Revenue and Joint Venture Accountant. This course is also suitable for those seeking general industry knowledge.

Subsequent courses are Production Accountant (PA) specific and are taught following the flow of the PA desk and reporting calendar.

They are:

Course 2 - Field Data Capture, Raw Data, Well Production & Joint Venture

This course will assist students in understanding the sources and types of available information specific to the operation of wells. Topics include: the sources and usage of field data, raw data, well production data and specific data required for Joint venture operations.

Course 3 - Water & Water Volume Confirmations, Oil & Oil Splits

The product flowing from a well is made up of multiple components. In this course students will learn to how to confirm the water and water volume output and the oil and oil splits of producing wells.

Course 4 - Gas & Gas Splits (Allocations)

It is important to be able to monitor and allocate the production of a well in order to ensure accurate compensation. Gas produced from a single well can be examined as the production of a single well or as part of a large flow. This course introduces students to the calculations and processes required to examine gas production in a single or combined flow.

Course 5 - Volumetrics, Production Accounting Analysis

The volume of gas or oil in a geologic formation and the changes that result from the changes in pressure from an underground formation to the surface has direct impact on the profitability and viability of a field. This course will introduce students to the calculations used to determine and examine the recoverable reserves of a field.

Course 6 - Fee Calculations & Journal Entries, Marketing, Revenue Allocations & Journal Entries, Oil Valuations & EVAP

This course introduces students to the fee calculations and journal entries relating to product marketing, revenue allocation, oil valuations and EVAP.

Course 7 - Freehold, Override, IOGC & Unitization

A well or field may be subject to various production, regulatory and royalty conditions that can impact reporting. This course examines the concepts and processes relating to Freehold agreements, Override calculations, IOGC and Unitization.

Course 8 - Crown Royalty Calculation, Reconciliation & Journal Entry, Gas Cost Allowance, Tax Levies & Fees

The calculation of Crown Royalties, taxes and fees is important to the reporting of production and earnings. This course introduces students to the calculations and processes used to calculate Crown Royalties, perform reconciliations and complete journal entries related to gas cost allowance, tax levies and fees related to production.

Course 9 - Production Accounting Software, Accruals, Accounts Receivable Reconciliation, Case Studies

Through the use of examples and case studies students will learn how to use production accounting software to calculate accruals and complete accounts receivable reconciliations.

Course 10 - Measurement, EPAP, Directive 17 and Oil Sands

This course will introduce students to the unique nature of the oil sands as a source of production and the royalty, cost analysis and reporting requirements for Oil Sands projects. The course also includes activity related to measurement, and compliance with the Enhanced Production Audit Program (EPAP) & Directive 17 Measurement Requirements for Oil and Gas Operations.

Petrinex

CAPPA Requirements

- The Petrinex online learning modules must also be completed if the student's goal is to earn their CAPPA Certificate.
- CAPPA estimates that it will take approximately 100 hours to complete the required Petrinex modules.

Extension Requests for the Petrinex Modules

- If students require an extension on the learning modules in order to complete training, the student MUST contact the CAPPA office at education@CAPPA.org and provide the reason for the extension request.

Petrinex Modules – How do they relate to the CAPPa certification program?

To keep up with the Petrinex portion of the course, CAPPa recommends that students stay on top of the Petrinex folders as they are released into your profile.

CAPPa CERTIFICATION CURRICULA

Course 1 - Introduction to the Oil & Gas Industry

1.01 Petrinex Overview

Course 2 - Field Data Capture, Raw Data, Well Production & Joint Venture

Course 3 - Water & Water Volume Confirmations, Oil & Oil Splits

4.01 Manage Lookups

4.02 Submit Data – WIP & Batch

4.03 Manage Distribution Lists

4.04 Manage Ministry Invoices and Statements

4.05 Manage Reports and Queries

4.06 Save Report Parameters

5.09 Manage Oil/LPG Pipeline Splits

5.10 Manage Transportation Allowance and Overdelivery Claims and Crown Oil Inventory (AB)

5.11 Request Pipeline Splits Reports

Course 4 - Gas & Gas Splits (Allocations)

5.12 Manage Allocations – SOV/SAF/OAF

5.13 Request Ensure Complete Reports

5.14 Query Allocations

Job Aid: How to Use the Petrinex Production Allocation Discrepancy (PAD) Report

Course 5 - Volumetrics, Production Accounting Analysis

5.01 Manage Volumetric Submissions

5.02 Manage Volumetric Submissions for Meter Stations

5.03 Manage Volumetric Submissions for Batteries and Injection Facilities

5.04 Manage Volumetric Submissions for Gas Plants and Gathering Systems

5.05 Manage Volumetric Submissions for Terminals

5.06 Query Volumetric Submissions

5.07 Manage Waste Plant Submissions

5.08 Request Non-Compliance Reports

6.01 Manage Well Status Change

6.02 Manage Facility ID Application

6.03 Manage Facility Change

6.04 Manage Water Source ID

6.05 Manage Waste Location ID

6.06 Manage Operator Change

6.07 Manage Facility Operational Status Change

- 6.09 Manage Well to Facility Link
- 6.10 Manage Raw Gas Allocation (AB)
- 6.11 Query Infrastructure
- 6.12 Manage Royalty/Tax Payer Submissions
- 6.13 Manage Royalty/Tax Payer Reports

Course 6 - Fee Calculations & Journal Entries, Marketing, Revenue Allocations & Journal Entries, Oil Valuations & EVAP

- 5.16 Manage Oil Valuation – Royalty/Taxpayer Submissions (includes IOGC in AB/SK)
 - 5.17 Manage Oil Valuation – Purchaser (includes IOGC in AB/SK)
 - 5.18 Manage Gas Plant Valuation Submissions
 - 5.19 Manage Valuation Reports
 - 5.20 Manage Pricing (includes IOGC in AB/SK)
 - 5.21 Manage Pricing Reports (includes IOGC in AB/SK)
 - 5.22 Manage Query Global NGL Parameters (AB)
 - 5.23 Manage NGL Sulphur Valuation (BC)
- Job Aid: How to Use the Petrinex Enhanced Valuation Audit Program (EVAP) Functionality

Course 7 - Freehold, Override, IOGC & Unitization

- 7.13 Manage IOGC GCA Submissions
- 7.14 Manage IOGC Reports and Queries

Course 8 - Crown Royalty Calculation, Reconciliation & Journal Entry, Gas Cost Allowance, Tax Levies & Fees

- 7.01 Manage AC1: FCC Setup, Change (AB)
- 7.02 Manage FCC: Operator Change (AB)
- 7.03 Manage AC2: Operating & Capital Cost Allowance (AB)
- 7.04 Manage AC3: Allowable Costs Allowances (AB)
- 7.05 Manage AC5: Custom Processing Fees (AB)
- 7.06 Request Allowable Costs Reports (AB)
- 7.07 Query Allowable Costs and Facility Cost Centers (AB)
- 7.08 Manage Net Profit Allowable Costs (BC)
- 7.09 Manage PCOS Equipment Costs (BC)
- 7.10 Manage PCOS Submissions (BC)
- 7.11 Manage BC Allowable Costs Submissions (BC)
- 7.12 Manage BC Allowable Costs Reports (BC)
- 9.01 Manage AB Crown Shippers' Balance Submission
- 9.02 Manage AB Crown Shippers' Balance Reports
- 9.03 Manage APMC Single Shipper Invoice Submissions
- 9.04 Manage APMC Tariff Invoice Submissions
- 9.05 Manage APMC Equalization Invoice Submissions
- 9.06 Manage APMC Report Submissions
- 10.01 Manage Oil Forecast Submissions
- 10.02 Manage Oil Forecast Facility View List Submission
- 10.03 Manage Oil Forecast Tool Reports

11.01 Manage Drilling & Completion Cost Submissions
11.02 Manage Drilling and Completion Costs Report

**Course 9 - Production Accounting Software, Accruals, Accounts Receivable Reconciliation,
Case Studies**

Course 10 - Measurement, EPAP, Directive 17 and Oil Sands

5.15 Manage Oil Sands Reporting (AB)

8.01 Manage EPAP Declaration

8.02 Manage EPAP Workflow

8.03 Query CAI Process

8.04 Query EPAP