

عنوان مقاله:

Identification of factors affecting the development of accounting and financial management procedures for Joint Operating Agreements (JOA) in Iran's oil and gas industry

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خلاصه مقاله:

Regarding the contingency theory, the purpose of this research is to identify factors affecting the development of accounting and financial [management] procedures (AFP) for joint operating agreements in Iran's oil and gas industry. To this end, at first, some partial factors were identified through a deep study of theoretical foundations. Subsequently, in order to identify environmental factors, a semi-structured interview was conducted with accounting and finance experts in oil and gas exploration and production companies whose competences were approved by the Ministry of Petroleum. Using the theoretical framework and the interview results, a questionnaire was set up and distributed in a wider range in order to add potentials and eliminate, modify, and finally rank the raised factors. The results showed that changes in laws and regulations, use of services in Iran's oil and gas industry, changes in business practices, information technologies, the structure of the principal contract, and conflicts among operational parties are the most important factors that should be taken into account in the formulation and development of AFP's for these contracts in Iran's oil and gas industry, and, in this regard, some suggestions are provided

کلمات کلیدی:

Iranian Petroleum Contract, Joint Operating Agreement, Accounting and Financial Procedures (AFP), Contingency Theory

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