



AGENDA

Advanced Public Utility Accounting

Recommended CEUs 1.2/PDHs 11.75/CPEs 14

Field of Study: Accounting

Thursday

- 8:30 a.m. Review of Utility Accounting Theory**
- 9:00 a.m. Using Regulatory Accounting to Mitigate Ratepayer and Financial Impacts**
- 10:00 a.m. Break**
- 10:15 a.m. Enhancing Your Utility's Bond Rating, Sustainability Accounting Standards, RP₃ Utilities and Using Benchmarking and Key Performance Indicators**
- 12:00 p.m. Lunch *(on your own)***
- 1:00 p.m. Capital Structure and its Importance in Utility Strategic Planning**
- 1:15 p.m. Financing Utility Infrastructure Projects**
- 2:00 p.m. Break**
- 2:15 p.m. Establishing Strong Internal Controls to Efficiently Allocate Resources and Deter Fraud**
- 3:00 p.m. Quirky Utility Accounting Issues**
- 3:45 p.m. Daily Wrap-Up and Questions**
- 4:00 p.m. Adjourn for the Day**

(over)

Friday

8:00 a.m. Governmental Accounting Pronouncements Update

- The GAAP Hierarchy
- Accounting for Pensions

10:00 a.m. Break

10:15 a.m. Governmental Accounting Pronouncements Update (cont'd.)

- Fair Value Measurement and Application
- Update on Recently Issued GASB Standards
- Update on GASB Exposure Drafts and Projects

11:30 a.m. Lunch (*on your own*)

1:00 p.m. Accounting for Contingencies, Capitalized Interest, Asset Retirement Obligations and Asset Impairments

2:45 p.m. Financial Statement Analysis

3:15 p.m. Concluding Remarks, Course Review and Assessment

3:30 p.m. Course Adjourns