

Electric Work Order and Fixed Asset Accounting

Recommended CEUs 0.6/PDHs 6/CPEs 7.2

Field of Study: Accounting

Wednesday, May 6, 2026

8:30 a.m. Introduction, Course Overview, Agenda Items, Learning Outcomes

Overview of Work Order Accounting

Section 1: How Does Electricity Get to My Home and Business?

Section 2: Why Numbers Matter: What Makes for a Good Chart of Accounts

10:00 a.m. Break

10:15 a.m. Section 3: Impact of Construction Accounting on Electric Rates

Section 4: Work Orders Overview and Business Processes

Section 5: Using and Developing Standard Units: What Does it Cost to Build "One"?

Section 6: Overhead Costs

11:30 a.m. Lunch

1:00 p.m. Section 7: Allocating Administrative and General Costs (G&A)

Section 8: Applications

Section 9: Miscellaneous Construction Topics

2:30 p.m. Break

2:45 p.m. Section 10: Work Order Workshop

Section 11: Developing Capital Budgets

Section 12: Helping You Like Your Continuing Property Records (CPRs) Again

Section 13: Train the Crew, Train the Office on Effective Processes

4:15 p.m. Wrap-up, Q&A, Course Evaluation

4:30 p.m. Course Adjourns

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Upon completion of this course, participants will be able to successfully:

1. Discuss how the work order and asset management process functions in a utility
2. Explain how work order accounting directly impacts customer rates
3. Discuss the nuts and bolts accounting for utility construction and maintenance projects
4. Explain how to “unitize” utility construction projects into fixed asset components
5. Recognize the basic continuing property record structure
6. Assess areas for improvement in your utility's work order processes