



Accounting for Public Utilities

Gregory E. Aliff with contributing authors, Deloitte & Touche Robert L. Hahne

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Accounting for Public Utilities provides a comprehensive analysis of accounting for public utilities, bringing into focus all the special types of accounting rules, situations, and adaptations that are essential in this highly specialized industry. Highlights include:

- Discussion of ratemaking concepts, including styles of ratemaking, determining utility rate base, cost allocations and normalization
- Analysis of regulatory accounting and reporting requirements
- Explanation of accounting for taxes, public utility regulation, management accounting systems, pricing and depreciation

Don't miss this essential guide, packed with insightful analysis and discussion and custom designed for anyone who needs an accounting reference for public utilities.

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