



IPU's Advanced Regulatory Studies Program  
**Regulatory Accounting and Auditing Course**  
 October 25-27, 2022 | Live Online Learning

*The IPU Advanced program is offered as a series of specialized courses designed to meet the needs of public sector and private sector professionals in the regulatory policy community. IPU-MSU curricula feature high-quality content, expert program faculty, and interactive live online learning.*

## Program Agenda

### Tuesday

10:00-11:20 am	<b>Rate case auditing I</b> [D. Kermode]
11:40-1:00 pm	Rate case auditing I continued
1:00-2:00 pm	Lunch break
2:00-3:20 pm	<b>Utility asset depreciation and retirement</b> [D. Watson]
3:40-5:00 pm	Utility asset depreciation and retirement continued

### Wednesday

10:00-11:20 am	<b>Rate case auditing II</b> [D. Kermode]
11:40-1:00 pm	Rate case auditing II continued
1:00-2:00 pm	Lunch break
2:00-3:20 pm	<b>Regulatory treatment of income taxes</b> [D. Kermode and T. Zeldenrust]
3:40-5:00 pm	Regulatory treatment of income taxes continued

### Thursday

10:00-11:20 am	<b>XBRL for regulatory and utilities</b> [D. Kermode]
11:40-1:00 pm	<b>Methods of the valuation of utility assets</b> [J. Mastracchio]
1:00-2:00 pm	Lunch break
2:00-3:20 pm	<b>Regulatory policy and accounting practice</b> [J. Beecher and D. Kermode]
3:20 pm	Adjourn






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**Program Faculty Bios**

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