

Bond Case Briefs

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Deloitte: Power & Utilities Accounting, Financial Reporting, and Tax Update.

We are pleased to announce release of the Power & Utilities Accounting, Financial Reporting, and Tax Update. The publication includes the latest information on accounting, tax, and regulatory matters, including SEC, FASB, IFRS, and tax updates, and focuses on specialized industry accounting matters frequently seen by rate-regulated entities. The annual update also includes a section on accounting and reporting matters specific to renewable energy.

New sections in the January 2015 edition include:

- Accounting and reporting considerations related to carve-out financial statements
- The new revenue recognition standard

Additionally, to address potential challenges in accounting and reporting of financial instruments, leases, and a host of other topics as a result of issued FASB exposure drafts, we have included a section about Board proposals and have highlighted nuances that might affect our industry.

[View the publication.](#)