



# EEI Property Accounting & Valuation Committee



## AGA Accounting Services Committee

### Roundtable Questions Topics List

November 16-18, 2009

Rio All-Suite Hotel

Las Vegas, Nevada

Please indicate on the roundtable question sheet (under TOPIC) one of the following topics which most nearly fits your roundtable question. If a major topic has not been listed, please add your own topic.

- Accounting
- Account Classification
- AFUDC
- Asset Retirement Obligations
- Automated Systems
- Budgets
- Capital vs. Expense
- Capitalization
- Cogeneration
- Competition / Deregulation
- Computer & Communication
- Construction Work in Process
- Continuing Property Records
- Cost Allocations
- Cost of Removal / Salvage
- Contributions in Aid of Construction
- Depreciation
- FASB 96 / 106 / 109 / 121 & Others
- Fiber Optics
- General Plant
- Insurance Recoveries
- Inventories
- Joint-Owned Facilities
- Leases
- Management Practices (Training/Staffing)
- Minor Items of Property
- Non-utility Plant
- Nuclear
- Overheads
- Plant Life Extensions
- Production Plant
- Rate Case Treatment
- Records Retention
- Regulatory Matters
- Relocations
- Research & Development
- Retirement Practices
- Scrap Material
- Small Tools
- Standard Lost
- Storm Damages
- Tax Matters (Deferred, ITC, etc.)
- Units of Property
- Unitization
- Waste Disposal
- Work Order System
- Other \_\_\_\_\_