



2016 Energy & Resources Conferences and Seminars

Knowledge is power



Deloitte Utility Industry Book/Tax Differences

Washington, DC – March 30, 2016

This one-day course compares and contrasts the federal income tax rules and the rules for financial and regulatory accounting purposes related to revenue and expense recognition, capitalization, and depreciation. Participants are provided with an overview of tax rules, including explanations of the relevant statutes, regulations, rulings, and case law specific to the electric and gas industry, as well as tax guidance applicable to all industries, but of particular significance in the utility industry such as the tangible property regulations. The issues discussed are relevant to both regulated and unregulated companies.

Deloitte Financial Reporting for Taxes: Rate-Regulated Utilities

Washington, DC – March 31, 2016

This one-day course focuses on the specific issues in accounting for income taxes for rate-regulated utilities. This course focuses on flow-through accounting, how utilities may account for changes in tax rates, accounting for investment tax credits and US Treasury grants, and book/tax differences that may result in tax-related regulatory assets or liabilities. During the session, we'll discuss examples involving computations and journal entries in order to illustrate the effects of ratemaking on the financial reporting for income taxes, as well as the effects of accounting for income taxes on ratemaking. We'll also discuss the Internal Revenue Service normalization requirements, including private letter rulings applying these rules to common fact patterns, and Federal Energy Regulatory Commission-Generally Accepted Accounting Principles reporting differences, including accounting for uncertain income tax positions and tax provisions reported in separate company financial statements of subsidiaries.

Deloitte Energy Conference

Washington, DC – June 21-22, 2016

Dedicated to providing clients and the energy industry with insights on emerging topics, Deloitte brings together energy executives, researchers, entrepreneurs, investors, and regulators from around the globe for an in-depth analysis of key developments and challenges facing today's global and domestic energy markets at its annual Energy Conference. Speakers represent a cross-section of the world's energy industry, and the conference topics are of keen interest to energy company management, boards of directors, investors, and all other industry professionals.

Deloitte Energy Transacting: A View on Accounting and Valuation

Chicago, IL – December 2016

At this one-day seminar, Deloitte's energy specialists provide participants with an overview of complex accounting and valuation considerations associated with transactions in existing and evolving energy and commodity markets. The course provides an overview of current market dynamics, trends, and risk factors present in today's energy markets. There will be a focus on accounting for certain hot topics impacting energy market participants in this current economic environment.

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

Chicago, IL – December 2016

At this one-day seminar, Deloitte's energy specialists focus on industry technical accounting and tax issues to assist participants in preparing for calendar year-end accounting, reporting, and tax requirements. Participants may choose either an Accounting and Financial Reporting Update or a Tax Update.

Deloitte Oil & Gas Conference

Houston, TX – September 21, 2016

Committed to providing clients and the oil and gas industry with insights on timely topics, Deloitte offers this annual conference for oil and gas executives and leading industry experts to share their views on important issues facing the global oil and gas industry. The objective of this conference is to provide a forum for executives and managers from companies in all sectors of the oil and gas industry, commercial and investment bankers, industry analysts, service providers to the oil and gas industry, representatives of government agencies, trade groups and policy planners, to understand emerging issues.

Deloitte Alternative Energy Seminar

The Deloitte Alternative Energy Seminar focuses on the unique business, tax, and accounting issues affecting companies operating or investing in the alternative energy sector. Plenary sessions will examine the future of alternative energy and the challenges and opportunities the sector faces. Elective sessions allow participants to delve into unique business and technical issues.

About Dbriefs

Staying on top of all the latest issues and strategies is a challenge. That's why Deloitte offers Dbriefs, live webcasts that give you valuable insights on important developments affecting your business. To view the upcoming topics and join Dbriefs, go to www.deloitte.com/us/dbriefs.

For more information on all of our events and training seminars, including past materials, topics covered, and registration details, please go to www.deloitte.com/us/energyevents.

Training seminars

These seminars are conducted solely at the request of your organization and are sponsored by your organization. Event links are provided for you to obtain information about planning a customized seminar for your employees.

Utility Tax Training Seminars

The seminars listed on Page 1, Utility Industry Book/Tax Differences and Financial Reporting for Income Taxes: Rate-Regulated Utilities, comprise the two-day utility tax seminar designed for participants from numerous companies to attend. If tailored tax training is necessary due to the interests of your company's participants, or if you have a large number of people to train, consider bringing these courses in-house specifically for your employees. The course can be tailored from the two one-day programs to what is necessary to meet your company needs.

Enterprise Risk Management for Utilities Programs

This seminar is designed to provide participants with an overview of the principles of Enterprise Risk Management (ERM) and the unique challenges with the application of ERM within the utility industry. The seminar focuses on understanding the building blocks of risk management within today's environment and related strategies needed to fit into an enterprise's overall risk program. The program will evaluate successful ERM strategies relevant to electric and gas utility industry professionals, provide opportunities for attendees to discuss opportunities and challenges with ERM implementation, and assess emerging trends and leading practices of the participants.

International Financial Reporting Standards (IFRS)

Technical Accounting for Oil & Gas Companies

Most oil and gas companies have significant international operations, multiple regulatory and capital market considerations, complex organizational structures (often including multiple subsidiaries and joint venture relationships), and global competitors who may already be reporting under IFRS. This training is developed to address issues that are not only unique to the industry but specific to a company.

International Financial Reporting Standards

Technical Accounting for Power & Utilities Companies

This seminar is intended to provide key IFRS accounting principles and practical considerations related to IFRS implementation. Specifically designed for accounting and finance professionals in power and utility companies, Deloitte IFRS specialists will deliver course sessions that address important technical accounting changes, tax considerations, technology, and systems questions.

Introduction to Regulated Utilities

This seminar is intended to provide a basic understanding of the regulated utility business and a foundation for developing additional industry expertise. Subject matter specialists will cover three major topics: electric and gas utility operations, traditional utility ratemaking concepts, and utility industry accounting and financial reporting.

Ratemaking for Utilities

This seminar provides participants with an understanding of utility regulation and the traditional utility ratemaking process and related concepts. Topics covered in the seminar include overviews of the economic characteristics of utilities, the history of regulation in the United States, the rate case process, and the traditional ratemaking formula and its three components: rate base, rate of return, and allowable operating expenses, including income taxes.

Introduction to Exploration and Production

This seminar is intended to provide a basic understanding of the business of an Exploration and Production (E&P) company and a foundation for developing additional oil and gas industry expertise. Subject matter specialists will cover six major sectors of the E&P business (the "Well Life Cycle"): exploration, prospect development, drilling and completion, sales and marketing, well maintenance, and well plug and abandon.

For more information on all of our events and training seminars, including past materials, topics covered, and registration details, please go to www.deloitte.com/us/energyevents.

Deloitte Center for Energy Solutions

The Deloitte Center for Energy Solutions (the "Center") provides a forum for innovation, thought leadership, groundbreaking research, and industry collaboration to help companies solve the most complex energy challenges.

Through the Center, Deloitte's Energy & Resources Group leads the debate on critical topics on the minds of executives—from the impact of legislative and regulatory policy, to operational efficiency, to sustainable and profitable growth. We provide comprehensive solutions through a global network of specialists and thought leaders.

With locations in Houston and Washington, DC, the Center offers interaction through seminars, roundtables, and other forms of engagement, where established and growing companies can come together to learn, discuss, and debate.

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