



# Accounting for Infrastructure Regulation: An Introduction

By Eric Ian Groom

World Bank Publications. Paperback. Book Condition: New. Paperback. 250 pages. Good information on financial and operational performance of utilities has always been required for good regulation. But sector reforms such as promoting competition and encouraging private participation make this even more important. As sector and corporate structures become more complex, with utilities operating in both competitive and regulated markets or across several jurisdictions, the cost allocation becomes both more critical and complex. Regulation that strengthens incentives for utilities to perform better also requires a sound information base. Accounting for Infrastructure Regulation: An Introduction provides a practical guide for regulators, policy-makers and utility managers to establishing regulatory accounts that can be the cornerstone for better, more complete and reliable information. It sets out the essential accounting features of regulatory accounts and provides practical guidance on controversial areas such as cost allocation, asset valuation, depreciation. The book emphasizes the essential requirements for consistency with Generally Accepted Accounting Principles (GAAP). But it also looks at the information requirements from the perspective of sector reform and best-practice regulation to highlight the specific role and requirements of regulatory accounts. It draws upon a number of case studies to illustrate key issues and choices in establishing...



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