AICPA Issues TPA on Accounting for Costs Incurred During ICD-10 Implementation

July 19, 2012 — Yesterday, the AICPA published a technical practice aid[1] (TPA) addressing certain practice questions related to how health care entities should account for the costs incurred as a result of the transition from the ninth edition of the World Health Organization's *International Classification of Diseases* ("ICD-9") coding system to the tenth edition ("ICD-10").

The transition from ICD-9 to ICD-10 is mandatory, and entities are expected to incur significant costs complying with the new requirements. For additional information, see Deloitte's June 2012 *Health Care Providers Spotlight*, which highlights the guidance health care entities should consider as they begin to account for these costs.

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[1]   AICPA *Technical Practice Aids*, TIS Section 6400.48, "Accounting for Costs Incurred During Implementation of ICD-10."