



Health Care Entities - AICPA Audit and Accounting Guide

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Revised as of July 1, 2011, the guide includes relevant guidance contained in applicable standards and other technical sources, with "how-to" advice for handling audit and accounting issues common to health care entities. You'll find detailed explanation of fair value measurements and disclosures for non-governmental health care entities, accounting for investments in debt securities held by investor owned, not-for-profit and governmental entities, accounting for and reporting medical malpractice claims and liabilities, and auditing estimates surrounding revenue and cost recognition methods related to rate setting, third party payors, health care contracts, and clinical coding validation. The guide offers clear and practical guidance on recent developments in areas such as risk assessment, fair value measurements, and internal controls. All content is reviewed by industry experts and approved by the appropriate AICPA senior technical committee(s).

The guide now has two new chapters, one for not-for-profit health care entities and one for governmental health care entities. Updates significant to this edition include technical guidance contained in:

- FASB Accounting Standards Update (ASU) No. 2011-07 Health Care Entities (Topic954): Presentation and Disclosure of Patient Service Revenue, Provisions for Bad Debt, and the Allowance for Doubtful Accounts for Certain Health Care Entities - a consensus of the FASB Emerging Issues Task Force.
- Statement on Auditing Standards No. 120, Required Supplementary Information (AICPA, Professional Standards, AU sec. 558)
- Revised interpretations issued through July 1, 2011, including Interpretation Nos. 1-4 of AU section 325, Communicating Internal Control Matters Identified in an Audit

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