CLOUDZERO

AI writes the code. Finance capitalizes the cost.

Capitalize the AI spend that qualifies, expense the rest, and defend every dollar at audit without rebuilding a spreadsheet at close.

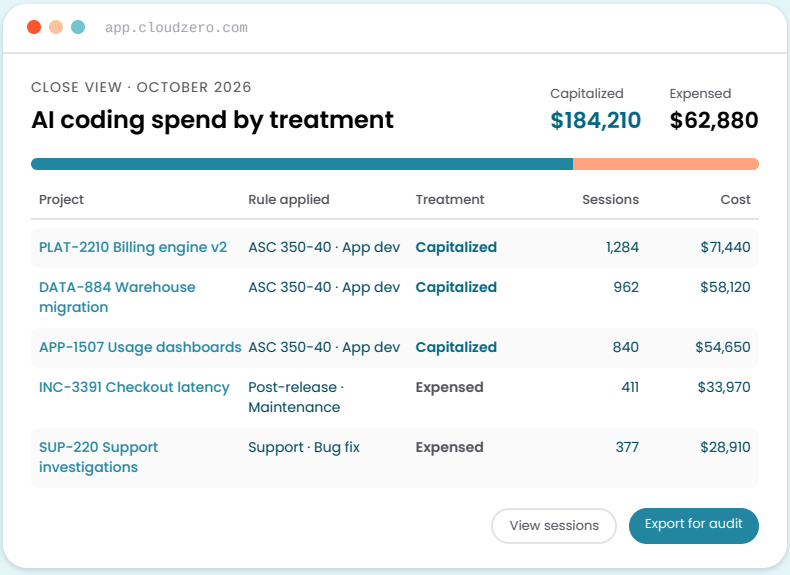
Finance estimates labor capitalization from engineers' time, documents it in a spreadsheet, and defends it in audit. AI changes that math. As AI writes more of the code, engineers may log fewer hours on capitalizable work, so the labor you can support goes down.

Meanwhile, the AI spend that replaces that labor gets expensed by default, because nothing records what it was used for. Opex rises, capitalized cost falls, and finance has to explain the swing to the board and the auditor.

Deloitte and EY both say token charges can qualify for capitalization when they're tied to a specific project and development activity, and that allocating a shared tool's bill by headcount does not count. Without a record of what each session was for, you expense all of it.

CloudZero gives finance the records behind every capitalized AI dollar

Close the books without rebuilding a spreadsheet. CloudZero records every AI coding session as it happens, including the ticket, the project, the type of work, and, where your provider bill is connected, the cost from your invoice. You set your capitalization policy as rules, and CloudZero applies them to every session. Finance capitalizes the costs that qualify, expenses the rest, and keeps the record behind each decision for the auditor.



CLOSE VIEW · TOTALS BY TREATMENT

What Your Auditor Will Ask For

- You can show the project and ticket behind every AI dollar.
- You can trace every cost to your provider invoice.
- You can capitalize new development and expense support work.

Know the Project Behind Every AI Dollar

You don't have to divide up a shared bill by guesswork, and you don't end up with a pile of unattributed spend that defaults to expense. CloudZero records the ticket for every AI coding session and matches it to the project it served, in the system your team already uses. The guidance rejects headcount allocation and accepts usage traced to a specific project, which EY calls specific identification.

Capitalize the Build and Expense the Fix.

Finance can tell new development from a bug fix on shipped software, session by session, because CloudZero records the ticket and infers the type of work. A token count alone doesn't show what the work was. When one session does two things, such as building a feature and then investigating an incident, CloudZero splits it by activity. The development portion is eligible under your policy. The rest is expensed.

Costs That Tie To Your Invoice

Where you have connected the provider's bill, each session's cost comes from the invoice, split by what the session consumed. It is the amount you paid. Costs roll up by project and activity for finance to review, with the sessions behind every line. When the auditor asks where a figure came from, the answer is the bill, not a model of it. Finance reviews the results, and your policy sets the rules.

Your Policy, Applied As Work Happens

You set your capitalization policy in CloudZero as rules, with our help or on your own. CloudZero applies it to every session at the time of the work, so each record is contemporaneous. Finance does not rebuild it in a spreadsheet at close. The close view shows totals by treatment, the rule applied to each project, and the sessions behind every line, all exportable for audit support. Your controller decides what qualifies. CloudZero supplies the record.

CloudZero provides the usage and cost records. Whether a cost is capitalized is a decision for your controller and auditor under your accounting policy. This page is not accounting advice.

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SUPERHUMAN
RAPID7
Salesloft.
shutterstock
Skyscanner
SMARTBEAR
Upstart

Works with your stack



OpenAI, Anthropic, AWS, Azure, and every major model, cloud, and data provider.

SEE IT ON YOUR DATA

See your AI coding spend, split by treatment.

In a 30-minute demo, we'll record your live AI coding sessions by ticket and work type, apply a sample policy, and show you the close view with the sessions behind every line.

GET A DEMO →

Every AI dollar. Every outcome. Connected.