



Pricing and Cost Accounting: A Handbook for Government Contractors

Darrell Oyer

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THE essential reference to help federal contractors negotiate and maintain Profitable contracts – now in its second edition! Government contracting rules and regulations have changed significantly over the past few years. This new second addresses these important changes including: Thresholds for certification of cost and pricing data Revisions in Cost Accounting Standards coverage Commercial item contracting New profit guidelines in several major agencies Revised cost principles Redirected audit initiatives You'll find fast, easy-to-understand answers to important questions, like: What are the differences between firm-fixed price, fixed-price incentive, fixed-price award fee and all other types of fixed-priced contracts? How do letter contracts differ from basic agreements? What is the difference between full and modified CAS coverage? How is the markup evaluated according to current FAR guidelines? What are the basic requirements, penalties, and defective pricing actions stipulated by the Truth in Negotiations Act? How does the government undertake various audits, such as price proposals, incurred costs, and post-award reviews? And much more...

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