



DEFENSE ACQUISITION UNIVERSITY

CMC 130 - Introduction to Indirect Cost Rates

161014

Course Learning/Performance Objectives followed by its enabling learning objectives on separate lines if specified.

1	Identify DCMA's role in DOD indirect cost management.
	Define direct costs and indirect costs.
	Identify the importance of indirect costs.
	Identify DCMA's responsibilities for contract indirect cost rates.
2	Identify terms and concepts associated with the indirect cost allocation cycle.
	Define terms commonly associated with indirect cost rates.
	Define the various types of indirect cost rates and how they are used.
3	Recognize the direct and indirect costs when given a scenario.
	Select practical examples of direct and indirect costs.
	Identify situations where indirect costs might be classified as direct costs.
4	Identify the actions that move you through the indirect cost allocation cycle.
	Define the actions in the indirect cost allocation cycle.
5	Identify how indirect cost pools are determined
	Identify typical types of indirect cost pools.
	Identify indirect cost pool evaluation criteria.
6	Identify how indirect cost allocation bases are determined.
	Identify typical indirect cost allocation bases.
	Identify indirect cost allocation base evaluation criteria.
7	Calculate indirect cost rates as applied to a sample contract when given variables to apply to costs, pools, and expenses.
	Calculate indirect cost rates.
	Select when to apply indirect cost rates for terms of a given scenario.