



DEFENSE ACQUISITION UNIVERSITY

CON 251 - Fundamentals of cost Accounting Standards - Part 2

090210

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

1	<p>Given a CAS-covered contract, the student will be able to determine if the contractor accounts for costs in accordance with the requirements of CAS 408 and 415.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor accounts for the cost of compensated personal absence in accordance with the requirements of CAS 408.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor accounts for the cost of deferred compensation in accordance with the requirements of CAS 415.</p>
2	<p>Given a CAS-covered contract, the student will be able to determine if the contractor accounts for costs in accordance with the requirements of CAS 404, 409, 414, and 417.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor capitalizes tangible capital assets in accordance with the requirements of CAS 404.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor depreciates tangible capital assets and accounts for asset dispositions in accordance with the requirements of CAS 409.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor calculates the cost of money as an element of facilities capital in accordance with the requirements of CAS 414.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor calculates the cost of money as an element of the cost of capital assets under construction in accordance with the requirements of CAS 417.</p>
3	<p>Given a CAS-covered contract, the student will be able to determine if the contractor accounts for costs in accordance with the requirements of CAS 407, 411, and 416.</p> <p>Given a CAS-covered contract and a contractor that uses standard costs, the student will be able to determine if the contractor accounts for standard costs in accordance with the requirements of CAS 407.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor accounts for material costs in accordance with the requirements of CAS 411.</p> <p>Given a CAS-covered contract, the student will be able to determine if a contractor accounts for insurance costs in accordance with the requirements of CAS 416.</p>
4	<p>Given a CAS-covered contract, the student will be able to determine if the contractor has accounted for costs in compliance with CAS 403, 410, 420, and 418.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor has allocated home office expenses to segments in accordance with the requirements of CAS 403.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor has allocated business unit G&A expenses to final cost objectives in accordance with the requirements of CAS 410.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor has accounted for Independent Research and Development and Bid and Proposal costs (IR&D / B&P) in accordance with the requirements of CAS 420.</p> <p>Given a CAS-covered contract, the student will be able to determine if the contractor has allocated direct and indirect costs in accordance with the requirements of CAS 418.</p>