COURSE SYLLABUS

Course Prefix/Number: PAD 5862

Course Title: Government Cost and Pricing Course

Credit Hours: 3.0

Instructor Name and Contact Information: Dr. W. R. Paulchek, wpaulchek@uwf.edu, (850) 748-2960

Prerequisites or Co-Requisites: NONE

Course Description: To provide the practicing or potential acquisition professional with a working knowledge Government Cost and Pricing policies and procedures in order to prepare or evaluate and analyze cost proposed and cost incurred in the area of Federal Government Contracts. PAD 5862 provides students with an in depth study of the various components of governmental cost and price analysis in the area of federal contracting as defined by the Defense Contract Auditing Agency (DCAA). Cost and pricing will be explored from both the contractor’s view and the federal Contracting Officer’s perspective. The course will provide students with hands on opportunity to calculate various types of indirect costs and their allocation bases. The students will be able to explore various methods that the federal government utilizes to establish an estimate of a fair and competitive price for goods and services.

Goals: Upon completion of the course, students will have developed a conceptual framework suitable for understanding the various aspects of determining a fair and competitive price in federal governmental contracting, which is also the same method used by various non-federal governmental agencies at the state and local level. They will be able to conceptualize price and cost issues and perform analysis of pricing alternatives by drawing from a large selection of analytical techniques.

- About this Course: This course is delivered entirely online and will include internet requirements to research and analyze various requirements in the Federal Acquisition Regulations and other supplemental regulations as they pertain to cost and pricing.

Topics to be covered in the course include:
1. Basic pricing policy and concepts
2. Elements of cost accounting
3. Direct and Indirect Costs
4. Marketing research
5. Pricing implications of contracting methods and contract types
6. Cost principles
7. Obtaining cost or pricing data
8. Analysis of direct labor costs
9. Analysis of direct material and other direct costs
10. Analysis of indirect costs
11. Facilities capital cost of money
12. Profit or fee determination
13. Pricing equitable adjustments for contract changes
16. Analysis of Learning Curves
17. Concepts of Earned Value Management

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<tr>
<th>WK</th>
<th>DATE</th>
<th>TOPIC</th>
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<tbody>
<tr>
<td>1</td>
<td>Jan 9, 2012</td>
<td>Basic pricing policy and concepts</td>
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<tr>
<td>2</td>
<td>Jan 16, 2012</td>
<td>Elements of cost accounting&lt;br&gt;Direct and Indirect Costs</td>
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<td>3</td>
<td>Jan 23, 2012</td>
<td>Marketing research</td>
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<td>4</td>
<td>Jan 30, 2012</td>
<td>Pricing implications of contracting methods and contract types</td>
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<td>5</td>
<td>Feb 6, 2012</td>
<td>Cost principles&lt;br&gt;Obtaining cost or pricing data</td>
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<td>6</td>
<td>Feb 13, 2012</td>
<td>Analysis of direct labor costs&lt;br&gt;Analysis of direct material and other direct costs</td>
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<td>7</td>
<td>Feb 20, 2012</td>
<td>Analysis of indirect costs&lt;br&gt;Facilities capital cost of money</td>
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<td>8</td>
<td>Feb 27, 2012</td>
<td>Midterm Exam covering first 7 weeks</td>
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<td>9</td>
<td>Mar 5, 2012</td>
<td>Profit or fee determination</td>
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<td>10</td>
<td>Mar 12, 2012</td>
<td>Pricing equitable adjustments for contract changes</td>
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<td>Mar 19, 2012</td>
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<td>13</td>
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<td>Analysis of Learning Curves</td>
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<td>14</td>
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<td>16</td>
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<td>Study Week</td>
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<td>16</td>
<td>Apr 30, 2012</td>
<td>Final Exam</td>
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**Web Sites:** [WWW.DCAA.MIL](http://www.dcaa.mil) [http://clc.dau.mil/](http://clc.dau.mil/)

**Required Materials:** Internet Access
E-mail Account
Grading / Evaluation: The course grade will be determined as follows: Grade
Component Component Weight
Session Assignments 20%
Mid-term Examination 40%
Final Examination 40%
Total 100%

References/Bibliography: Special Technology Utilized by Students: Each UWF
Student is expected to:
• activate a UWF ArgoNet email account
• access email two to three times weekly
• have basic word processing knowledge


ASSISTANCE: Students with special needs who require specific examination-related or
other course-related accommodations should contact Barbara Fitzpatrick, Director of
Disabled Student Services (DSS), dss@uwf.edu, (850) 474-2387. DSS will provide the
student with a letter for the instructor that will specify any recommended accommodations