# **DEFM420**

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# **Course Summary**

Course: DEFM420 Title: Cost Analysis and Negotiation Techniques

Length of Course: 8

Prerequisites: N/A Credit Hours: 3

# **Description**

**Course Description:** This course introduces methods and techniques necessary to analyze a contractor's cost proposal and to develop a Government negotiation objective. Students will apply the cost analysis techniques to analyze a contractor's proposal and develop a cost objective. The course also introduces negotiation terminology, styles, and techniques.

### **Course Scope:**

# **Objectives**

After successfully completing this course, students will fulfill the following Learning Objectives (LO):

# Objectives:

- 1. Explain the use and application of a contract audit.
- 2. Explain the role of DCAA. Explain a contractor's estimating and accounting systems.
- 3. Explain the contractor's estimating process, and the government's responsibility in analyzing contractor costs proposals.
- 4. Explain cost objectives for direct material, direct labor, other direct costs, indirect costs, facilities cost of money, and profit/fee.
- 5. Explain the significance of cost/price analysis and certified cost and pricing data when preparing for and after negotiations.
- 6. Explain the process for conducting contract negotiations.
- 7. Define the key factors and techniques required to prepare for proper analysis and negotiation of a contractor's cost proposal.

# **Outline**

#### Week 1:

| Learning Objectives   |  |  |
|---|--|--|
| LO-1  |  |  |
| Readings  |  |  |
| Listed in the Forum and Week's lecture                                    |  |  |
| Assignments   |  |  |
| Submissions:  |  |  |
| <ul><li>Introductions</li><li>Forum 1</li></ul>                           |  |  |
| Week 2:   |  |  |
| Learning Objectives   |  |  |
| LO-2  |  |  |
| Readings  |  |  |
| Listed in the Forum and Week's lecture                                    |  |  |
| Assignments   |  |  |
| Submissions:  |  |  |
| <ul><li>Forum 2</li><li>Paper 1</li></ul>                                 |  |  |
| Week 3:   |  |  |
| Learning Objectives   |  |  |
| LO-3  |  |  |
| Readings  |  |  |
| Listed in the Forum and Week's lecture                                    |  |  |
| Assignments   |  |  |
| Submissions:  |  |  |
| <ul> <li>Forum 3</li> <li>Paper 2</li> <li>Term Project Part 1</li> </ul> |  |  |
| Week 4:   |  |  |
| Learning Objectives   |  |  |
| LO-4  |  |  |
| Readings  |  |  |

Listed in the Forum and Week's lecture Assignments **Submissions:** • Forum 4 • Term Project Part 2 Week 5: Learning Objectives LO-5 Readings Listed in the Forum and Week's lecture Assignments **Submissions:** • Forum 5 • Term Project Part 3 Week 6: **Learning Objectives** LO-6 Readings Listed in the Forum and Week's lecture Assignments **Submissions:** • Forum 6 • Paper 3 Week 7: Learning Objectives LO-7 Readings Listed in the Forum and Week's lecture Assignments **Submissions:** • Forum 7

• Paper 4

| Week | 8: |
|------|----|
|------|----|

Learning Objectives

LO-1 to 7

Readings

Listed in the Forum and Week's lecture

Assignments

#### **Submissions:**

- Forum 8
- Term Project Paper

# **Evaluation**

Please see the Student Handbook to reference the University's grading scale.

# **Grading:**

Name Grade %

# **Materials**

Book Title: Cost-Based Pricing - e-book available in the APUS Online Library

Author: Oyer, Darrell

**Publication Info:** 

ISBN: 9781567263695

Book Title: Business Risk Management: Models and Analysis - e-book available in the APUS Online

Library. Links provided in the classroom lessons.

**Author:** Edward J. Anderson **Publication Info:** Wiley Lib **ISBN:** 9781118349465

### **Additional Resources:**

# **Additional Resources:**

Federal Acquisition Regulation (FAR) located at <a href="http://www.acquisition.gov/far/index.html">http://www.acquisition.gov/far/index.html</a>

Universal Commercial Code (UCC) located at <a href="http://www.law.cornell.edu/ucc">http://www.law.cornell.edu/ucc</a>

In the Course Materials folder there are PowerPoint presentations, leadership articles, and up to date APA handouts.

**Netlibrary**—you can read directly online. Note, printing is one page at a time and, depending on number of users at any one time, you may be locked out. <a href="http://ezproxy.apus.edu/login?">http://ezproxy.apus.edu/login?</a> url=http://www.netlibrary.com/urlapi.asp?action=summary&v=1&bookid=224414

#### **Websites**

In addition to the required course texts the following public domain Websites are useful. Please abide by the university's academic honesty policy when using Internet sources as well. Note web site addresses are subject to change.

| Site Name          | Website URL/Address                |
|--------------------|------------------------------------|
| The OWL at Purdue  | http://owl.english.purdue.edu/     |
| APA Style Homepage | http://www.apastyle.org/index.aspx |

# **Course Guidelines**

### **Citation and Reference Style**

- Students will follow APA format as the sole citation and reference style used in written assignments submitted as part of coursework to the School of Business.
- Please note that no formal citation style is required on forum assignments in the School of Business—only attribution of sources (please see details regarding forum communication below).

# **Tutoring**

<u>Tutor.com</u> offers online homework help and learning resources by connecting students to certified
tutors for one-on-one help. AMU and APU students are eligible for 10 free hours of tutoring provided by
APUS. Tutors are available 24/7 unless otherwise noted. Tutor.com also has a SkillCenter Resource
Library offering educational resources, worksheets, videos, websites and career help. Accessing these
resources does not count against tutoring hours and is also available 24/7. Please visit the APUS
Library and search for 'Tutor' to create an account.

### **Late Assignments**

- Students are expected to submit classroom assignments by the posted due date and to complete the
  course according to the published class schedule. The due date for each assignment is listed under
  each assignment.
- Generally speaking, if arrangements are not made in advance, a late penalty of 10% will be assessed
  for any assignment submitted 1-7 days past the due date. Assignments will not be accepted after the
  7th day. No work will be accepted past the final day of class, unless prior arraignments have been
  made with the instructor.
- As a working adult, your time is limited and often out of your control. Faculty may be more flexible if they
  know ahead of time of any potential late assignments.

#### Turn It In

• Faculty may require assignments be submitted to Turnitin.com. Turnitin.com will analyze an assignment submission and report a similarity score. Your assignment submission is automatically processed

through the assignments area of the course when you submit your work.

# **Academic Dishonesty**

Academic Dishonesty incorporates more than plagiarism, which is using the work of others without
citation. Academic dishonesty includes any use of content purchased or retrieved from web services
such as CourseHero.com or Scribd. Additionally, allowing your work to be placed on such web
services is academic dishonesty, as it is enabling the dishonesty of others. The copy and pasting of
content from any web page, without citation as a direct quote, is academic dishonesty. When in doubt,
do not copy/paste, and always cite.

#### **Submission Guidelines**

- Some assignments may have very specific requirements for formatting (such as font, margins, etc) and submission file type (such as .docx, .pdf, etc). See the assignment instructions for details. In general, standard file types such as those associated with Microsoft Office are preferred, unless otherwise specified.
- It is the student's responsibility to ensure the all submitted work can be accessed and opened by the instructor.

### **Disclaimer Statement**

Course content may vary from the outline to meet the needs of a particular group or class.

### Communicating on the Forum

- Forums are the heart of the interaction in this course. The more engaged and lively the exchanges, the
  more interesting and fun the course will be. Only substantive comments will receive credit. Although
  there is a final posting day/time after which the instructor will grade and provide feedback, it is not
  sufficient to wait until the last day to contribute your comments/questions on the forum. The purpose of
  the forums is to actively participate in an on-going discussion about the assigned content.
- "Substantive" means comments that contribute something new and important to the discussion. Thus a
  message that simply says "I agree" is not substantive. A substantive comment contributes a new idea
  or perspective, a good follow-up question to a point made, offers a response to a question, provides an
  example or illustration of a key point, points out an inconsistency in an argument, etc.
- As a class, if we run into conflicting view points, we must respect each individual's own opinion. Hateful
  and hurtful comments towards other individuals, students, groups, peoples, and/or societies will not be
  tolerated.
- Students must post a response to the weekly forums prompt and post the required number of replies to
  other students refer to the grading rubric and/or forum instructions for specific expectations on
  number of replies and word count requirements.
- The main response to the forum need to be provided mid-week refer to the grading rubric and/or forum instructions for specific expectations. Late main response posts to a forum will not be accepted without prior instructor approval.
- Replies must be posted in the week due and replies after the end of the each week will not be graded.

### **Quizzes and Exams**

Quizzes and exams may consist of true/false, multiple choice, and short essay questions. Each
quiz/exam is accessible only once. Once a quiz/exam is accessed, you will not be able to access it
again if you disconnect. Therefore, allocate time to complete your quiz. Weekly quizzes must be
submitted by midnight Eastern Time, Day 7 of the assigned week. Late quizzes or exams will not be
accepted without prior instructor approval.

#### Student Handbook

- Drop/Withdrawal policy
- Extension Requests
- Academic Probation
- Appeals
- <u>Disability Accommodations</u>

The mission of American Public University System is to provide high quality higher education with emphasis on educating the nation's military and public service communities by offering respected, relevant, accessible, affordable, and student-focused online programs that prepare students for service and leadership in a diverse, global society.

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