

## CAS Cost Impact Experience

Written by Administrator  
Monday, 08 June 2009 16:37 -

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- For a fully CAS-covered aerospace/defense manufacturer, successfully led the process to obtain Government approval for fifteen simultaneous organizational and cost accounting practice changes. The effort included assessing planned changes in coordination with external Counsel, developing indirect rates (both pre- and post-change), calculating cost impacts, and revising CASB Disclosure Statements.
  
- For a fully CAS-covered global Engineering & IT Services provider, led the process to create a separate International Segment with unique practices to support work in Southwest Asia and elsewhere; effort included development of policies and procedures, submission of CASB Disclosure Statements, and preparation of cost impact analysis/proposal.
  
- Led CAS 410 compliance assessment for multi-billion dollar division of a multi-national Engineering & Construction entity. Conducted Ford Aerospace analysis to determine appropriate G&A expense pool allocation base.
  
- Participated in a team providing expert testimony for the General Electric Company's CAS 413 pension case before the U.S. Court of Federal Claims, in which GE's position was upheld in the Court's decision and sustained in all particulars in the subsequent appellate Court decision. (Teledyne, 50 Fed. Cl. 155 (2001) and Allegheny Teledyne v. US, 316 F.3d 1366 (Fed. Cir. 2003)).
  
- Co-instructor, "Masters Institute in Government Contract Costs," Federal Publication Seminars (2000 and 2008).
  
- Co-instructor, "Cost Accounting Standards," Federal Publication Seminars.
  
- Instructor, ESI International/George Washington University Masters Certificate Program in Government Contracts "Understanding the Cost Accounting Standards".
  
- Instructor, "Government Contract Accounting," University of California, Los Angeles

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(Extension), 1995-1997.

- Presentation at 2006 NCMA A&D Conference "Navigating the Cost Impact Process: The New FAR Part 30".