



Cost Accounting Standards Board Regulations as of January 2008

CCH Editorial Staff

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Cost Accounting Standards Board Regulations as of January 1, 2008 reproduces all Title 48, Chapter 99 regulations issued by the Cost Accounting Standards Board plus the nineteen standards included in Part 9903, Subchapter B of the Federal Acquisition Regulation. These standards apply to negotiated contracts issued by all agencies of the government, but do not apply to small business, sealed bid or commercial item contracts and subcontracts. The rules provide consistency in estimating, accumulating, allocating and reporting costs under negotiated government contracts and subcontracts (both defense and civilian). Updated annually, a topical index and detailed table of contents.

Compliance or noncompliance has a direct bearing on a contractor's recovery of costs, making the book of great value to any entity involved in government contracts. Universities and colleges will also benefit—this volume includes the standards adopted by the CASB on November 8, 1994, applicable to educational institutions that receive negotiated contracts over \$500,000.

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