

# DEFM424

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

## Course Summary

**Course :** DEFM424 **Title :** Overhead Management of Defense Contracts

**Length of Course :** 8

**Prerequisites :** N/A **Credit Hours :** 3

## Description

**Course Description:** This course provides an understanding of industry overhead costs and the costs' impact on seller pricing/business strategies under various acquisition environments with differing contract types. Attendees will understand the development and application of overhead rates used in contract formation, administration, and closeout. The course-integrating case study provides hands-on application of the overhead-rate process in which attendees determine their own final overhead rates. No prerequisite.

### Course Scope:

This course is divided into 8 weeks and is organized to give students a broad context in which to study overhead management of defense contracts. A major component of this course is the research paper, which will analyze selected aspects and /or best practices and/or advances in Mission Support Contracting. The course will address the assessment of government contracts and how they are evaluated under the **Federal Acquisition Regulation (FAR)** regulations. By the conclusion of the course, students will comprehend concepts of costs, overhead components, and assets as they apply to government contracts.

## Objectives

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

LO 1. Explain Indirect costs, direct costs, allocation base, pool, G&A, fringe benefits, intermediate pools, and under/over applied overhead.

LO 2. Explain the elements of cost in overhead.

LO 3. Explain the relationship between labor rates and the business base.

LO 4. Explain the FAR requirements for forward pricing rates, billing rates, and final overhead rates.

LO 5. Explain the activity based costing process.

LO 6. Explain the difference between capitalizing and expensing assets.

LO 7. Explain the general treatment of unallowable costs on billings, claims, and application of penalties.

LO 8. Explain the concept and treatment of directly associated costs.

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## Outline

### Week 1:

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Learning Objectives

LO-1

Readings

Listed in the Forum and Week's lecture

Assignments

#### Submissions:

- Introductions
- Forum 1

### Week 2:

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Learning Objectives

LO-2

Readings

Listed in the Forum and Week's lecture

Assignments

#### Submissions:

- Forum 2
- Paper 1

### Week 3:

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Learning Objectives

LO-3

Readings

Listed in the Forum and Week's lecture

Assignments

#### Submissions:

- Forum 3
- Paper 2

- Term Project – Proposal/Problem Statement

#### **Week 4:**

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Learning Objectives

LO-4

Readings

Listed in the Forum and Week's lecture

Assignments

#### **Submissions:**

- Forum 4
- Term Project – Outline
- Paper 3

#### **Week 5:**

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Learning Objectives

LO-5

Readings

Listed in the Forum and Week's lecture

Assignments

#### **Submissions:**

- Forum 5
- Term Project – Abstract & Annotated Bibliography

#### **Week 6:**

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Learning Objectives

LO-6

Readings

Listed in the Forum and Week's lecture

Assignments

#### **Submissions:**

- Forum 6
- Paper 4

#### **Week 7:**

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## Learning Objectives

LO-7

## Readings

Listed in the Forum and Week's lecture

## Assignments

### Submissions:

- Forum 7
- Term Project Paper

### Week 8:

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## Learning Objectives

LO-1 to 8

## Readings

Listed in the Forum and Week's lecture

## Assignments

### Submissions:

- Forum 8
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## Evaluation

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

### Grading:

Name	Grade %
Forums	32.00 %
Wk 1 Forum Discussion	4.00 %
Wk 2 Forum Discussion	4.00 %
Wk 3 Forum Discussion	4.00 %
Wk 4 Forum Discussion	4.00 %
Wk 5 Forum Discussion	4.00 %
Wk 6 Forum Discussion	4.00 %
Wk 7 Forum Discussion	4.00 %
Wk 8 Forum Discussion	4.00 %
Paper Assignments	30.00 %
Week Two Short Paper	10.00 %
Week Three Short Paper	10.00 %
Week Four: Short Paper 3	10.00 %
Term Project Outlines	4.00 %
Week 5: Term Project- Abstract and Annotated Bibliography	4.00 %

Term Project Paper	34.00 %
Week 7: Term Project Paper	34.00 %

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## Materials

**Book Title:** All readings for this course are available inside the classroom

**Author:**

**Publication Info:**

**ISBN:** N/A

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### Additional Resources:

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

**Universal Commercial Code (UCC)** located at <http://www.law.cornell.edu/ucc>

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. <http://ezproxy.apus.edu/login?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	<a href="http://owl.english.purdue.edu/">http://owl.english.purdue.edu/</a>
APA Style Homepage	<a href="http://www.apastyle.org/index.aspx">http://www.apastyle.org/index.aspx</a>

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## 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

- [Tutor.com](https://www.tutor.com) 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.

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## University Policies

### [Student Handbook](#)

- [Drop/Withdrawal policy](#)
- [Extension Requests](#)
- [Academic Probation](#)
- [Appeals](#)
- [Disability Accommodations](#)

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