

Cost Accounting and Cost Allowability

Practices and Industries

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Haynes Boone delivers unparalleled experience and veteran skill in all aspects of government contract cost and pricing, including allowability, allocability, Cost Accounting Standards (CAS), defective pricing, and government audits.

The firm has advised clients on a diverse range of cost issues, such as executive compensation costs, statute of limitations issues relating to government audits and claims, cost accounting practices (CAS 401-402), home office and general administrative costs (CAS 403, 410), business communications and tangible and intangible asset costs (CAS 404, 409), pension costs (CAS 412, 412), indirect costs (CAS 418), and independent R&D and bid and proposal costs (CAS 420). We also provide the legal know-how needed to litigate cost issues before the Boards of Contract Appeals, U.S. Court of Federal Claims, and U.S. Court of Appeals for the Federal Circuit.

Our team has published extensively on government contract cost and pricing, including updating the treatise on Cost-Reimbursement Contracting (Fourth Edition). Our attorneys also teach courses, seminars, and webinars related to cost and pricing issues through The George Washington University Law School, Federal Publications Seminars, and the Public Contracting Institute, as well as legal and industry groups.