

Chapter 46 – Material Costs

Authoritative Sources

[FAR 31.205-26](#) Material Costs

[DFARS 252.242-7004](#)
Material Management Accounting Systems

Refer to CAM 6-300 for auditing materials under Incurred Cost assignments.

Refer to CAM 9-400 for auditing materials under Forward Pricing assignments.

Refer to CAM 8-411 for contractors with Cost Accounting Standards (CAS) covered contracts. These contractors must follow the costing methods for materials identified in CAS 411, Accounting for Acquisition Costs of Materials.