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in DOE Order 534.1B.

## **Financial Management Handbook | Department of Energy**

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12-1 Revised: 6/2016 ACCOUNTING  
PRINCIPLES AND STANDARDS  
HANDBOOK . CHAPTER 12. MANAGERIAL  
COST ACCOUNTING . Section 1.0 General

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. Managerial cost accounting is the process of accumulating, measuring, analyzing, interpreting, and reporting cost information useful to both internal and external groups

## **ACCOUNTING PRINCIPLES AND STANDARDS HANDBOOK**

Department of Commerce (DOC)



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Accounting Principles and Standards Handbook, Chapter 12, MANAGERIAL COST ACCOUNTING, which provides guidance on accumulating costs at the bureau-level. More information can be found at [http://www.osec.doc.gov/ofm/Accounting/Final\\_Chapter\\_12\\_Acctg\\_Hdbk\\_9-21-11.pdf](http://www.osec.doc.gov/ofm/Accounting/Final_Chapter_12_Acctg_Hdbk_9-21-11.pdf) 12-04 POLICY.

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## **Revised 7/12/2013 CHAPTER 12. ADMINISTRATIVE COSTS SECTIONS**

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## **[DOC] Chapter 12 Blood Answers**

Berkeley Lab will follow the requirements of Contract 31 and Chapter 12 of the DOE Financial Management Handbook when processing inter-entity work (IEW). The

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SPO Contracts Officers (COs) have delegated authority from DOE to accept DOE contractor orders under \$1 million without DOE approval.

## **Overview for Performing DOE Inter-entity Work - RPM-2 RPM-2**

B. Policy. Scope. This chapter applies to all employees of the U.S. Department of

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Justice, except the FBI. It is the policy of the Department of Justice that accurate, timely, detailed, and verifiable time and attendance data be made available to management, employees whose time and attendance has been reported, and those offices responsible for payroll obligations, accounting, and employee ...

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## **HR Order DOJ1200.1: Part 12, Time and Attendance Reporting ...**

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DOE Financial Management Handbook December 2015 Chapter 10, Accounting

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for Property, Plant and Equipment . 10-5 . is not limited to, landscaping, sidewalks, parking lots, furniture, fixtures and network equipment. Assets acquired through bulk or aggregate purchases may be grouped into one or

## **CHAPTER 10 ACCOUNTING FOR PROPERTY, PLANT, AND EQUIPMENT**



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12.214 Cost Accounting Standards. Cost Accounting Standards (CAS) do not apply to contracts and subcontracts for the acquisition of commercial items when these contracts and subcontracts are firm-fixed-price or fixed-price with economic price adjustment (provided that the price adjustment is not based on actual costs incurred).

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## **Part 12 - Acquisition of Commercial Items | Acquisition.GOV**

chapter 27: office of historical trust  
accounting Part 212: POLICY,  
MANAGEMENT AND BUDGET Chapter 1:  
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SECRETARY--PMB AND CHIEF FINANCIAL  
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Inter-Entity Transactions (Revised 9/06)  
DOE Accounting Handbook Chapter 12.  
DOE/HQ Office of Financial Policy  
Guidance Chapter 12 revised the  
accounting for work performed by one  
DOE office or integrated contractor for  
another. 2. Inter-Entity Accounting

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Process Modification 6/24/04 - DOE  
Guidance from DOE/Chicago Operations  
Office CFO DOE guidance to implement  
the new accounting process for Inter-  
Entity Work in FY04 3.

## **Office of Sponsored Projects & Industry Partnerships ...**

A Department of Energy Inter Entity



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Work Order (IEWO/IWO), as detailed by Chapter 12 of the DOE Accounting Handbook, will need to be prepared by the requesting site and sent to the DOE-Richland Operations Office to initiate a MSA Request for Services for the labels.

EFCOG Best Practice #168 3 | P a g e

## **EFCOG Best Practice #168**

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List of 12 Basic Accounting Principles.  
Accounting Entity - is the business unit for which the financial statements are being prepared. The accounting entity recognizes that there is a business entity that is separate from its owner(s). In addition, the economic unit engages in identifiable economic activities and controls economic resources.

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## **12 Basic Accounting Principles & Procedures I GAAP**

Payroll. The total amount earned by all employees for a pay period. Payroll clerk. The accounting staff position that compiles and computes payroll data, then prepares, journalizes, and posts payroll transactions. Time clock. A

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device used to record the dates and times of every employee's arrivals and departures.

## **Chapter 12 Accounting Terms Flashcards | Quizlet**

using the Approved Funding Program process described in Chapter 12 of the Accounting Handbook; and (d) The

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## **PART I SECTION G - Department of Energy Idaho**

DOE Financial Management Accounting

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Handbook 05-29-2012 Chapter 13  
Reimbursable Work, Revenues, and  
Other Collections Chapter 13 - 2 (o)  
Other collections (see paragraph 16). (2)  
Attachments 13-1 through 13-5 list  
common DOE collections and the  
accounts to which

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