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Process 48 Contents 49 Contents . Page ii GAO-20-195G Cost
Estimating and Assessment Guide .

COST ESTIMATING AND ASSESSMENT GUIDE

Cost estimating is a specific activity within cost analysis. 2 Cost estimating is the process by which a future cost is predicted based on adjusted historical costs. The topic of cost estimating is explored in later chapters with Chapter 3 covering the cost estimating process and Chapter 4 covering cost estimating methodologies.

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