

عنوان مقاله:

Cost analysis of the education of students in School of Public Health Kerman University of Medical Sciences Iran using activitybased costing model

محل انتشار:

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خلاصه مقاله:

Background & Objective: Quantifying real costs in total and per student is one of the key objectives of budgeting in longterm plans for higher education sector without any doubt this will improve the performance of universities However the evidences and experiences in this regard are very limited within Iran The purpose of this study was to estimate and analyze all costs of a school (as a model) compatible with activitybased costing in the logics of operating budgeting **Methods:** Having reviewed all available relevant documents of School of Public Health Kerman University of Medical Sciences in one academic year (۲۰۱۰۱۱) real costs were extracted and categorized In the same time all available facilities (classes laboratories library computer rooms and common rooms) human resources students and infrastructures of the school were surveyed The cost data were grouped into five sections: training costs research costs administrative costs current supportive costs and maintenance/development costs **Results:** The total cost of School of Public Health was ۲۴۷۲۶ million Iranian Rial (IRR) consisted of ۱۸۸۵۰ IRR for teaching costs ۱۸۹۴ IRR for research costs ۲۵۱۹ IRR for administrative costs and ۱۴۶۳ IRR for maintenance and current costs The total per student cost was ۳۱۱۱ IRR The total per postgraduate student cost was ۲۵ times more than of undergraduate students **Conclusion:** A main part of the costs particularly salaries is out of hand of direct managers of the school These costs are usually hidden and are not presented in costs at the school level It seems that fixed salary of academic staff

inflated human costs while it is suggested that with a better educational management the system could increase their responsibilities and improve their productivities Our computation as a model may help medical universities around the country to create a clear picture of their costs in line with the rules of operating budgeting

کلمات کلیدی:

Cost per student, educational costs, operating budget, economics of education, educational planning

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