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## Proposing an Activity-Based Costing Model in Estimating Final Cost of Iranian University Graduates in Shahid Beheshti University of Tehran

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### ABSTRACT

The current study tries to investigate the establishment of an activity-based costing system in universities and at the end attempts to propose a model to estimate final cost of students in institutions of higher education. In this study, university students' costing was calculated based on the main activities done in universities. The study spatial domain is Shahid Beheshti University and its time domain is data available in 2007. In the study methodology, the variables were introduced and categorized in three groups, independent variables, dependent variables and underlying variables. The method is survey and field study. The statistical population including all graduates of different educational groups of Shahid Beheshti University during academic year 2007. Sampling is random cluster one during which sciences faculty from basic sciences, computer and power engineering faculty from technical engineering group and accounting and management faculty from humanism group were selected as the study sample. Designing the model was done in two major sections: 1) knowing non-educational costs and activities and 2) knowing educational costs and activities of operational centers. In the design process, final cost of graduates in 61 educational majors in Shahid Beheshti University was calculated after calculating all costs in level of university, faculty and dividing them into costs of educational group costs according two model, Cooper and functional model of higher education institutes. The results obtained from the current study about comparison final cost of different majors, level of staff's efficiency, and final cost of average majors in universities in levels of bachelor, master, PhD give some suggestions of two aspects and about university readiness to implement the patterns of activity based costing.

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### INTRODUCTION

Most of higher education institutions face this question: how does university spend its time? As the most part of university budget is spent to buy people's time (to reach university overall goal); the ability to prepare a report of how does universities spend their time, leads to provide some valuable information for universities' faculties, policy makers and managers to answer the above question.

Among the proposed methods and tools, activity based costing system was the most common method which has been used in different industries. In Britain, some universities have used activity based costing system during 1990s for the first time which caused to financial resources management become more desirable and their allocation become better (Kelline et al, 1999).

Knowing activities is the first step to reduce costs. Final cost of activities required for propose a course in different classes has main differences compared to other classes. Also, managers are unable to manage final cost desirably and make decisions relating to costs due to lack of sufficient information of costs and activities. In addition, increasing the volume and complexity of operations leads to increase the final cost of lessons and courses. To be successful in higher education, detailed evaluating the educational and supportive activities is required. In this respect, higher education institutions must seek for the methods that lead to increase activities efficiency in addition to prevent the reduction of services qualities (Mitchell; 1996).

Activity based costing approach tries to analyze costs in all levels of activity instead of a single level. This process will lead to increasing productivity as well as stabilizing or reducing costs.

It should be noted that proposing the model to allocate resources using activity based costing approach assumes that the basis of allocating resources to units is only real costs of each department, so other variables affecting financial resources allocation in universities such as political, social and cultural variables are assumed

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constant in this study. In this study, it was attempted to test the practical use of one of the newest methods of resources allocation to nongovernmental service units which is done based on real activities of each part, so that an algorithm is proposed to optimally allocate of resources considering the maximum efficiency.

Two main reasons lead to increase the necessity of use of activity based costing in universities than other governmental and nongovernmental organizations (Plater, 1995: 22-33). The first one is that costs of higher education are increasing much faster than prices of other products and services. In fact, in 1997, a study was done in 1997 on the reasons of increasing costs as well as some suggestions about the activities caused to such costs. According to this research group, it is believed that finding information on costs is more than controlling it (NCCHE, 1998).

Second, universities become the pioneers of starting competition measuring and controlling costs. If proper systems of measuring and controlling costs are established in universities, they can exposure other different institutions to the activities. Therefore, they are not naturally responsible for applying pressure on managers and controlling costs.

The study objectives are:

- a) Provide some useful information about the components of final cost of a graduate.
- b) Recognize the needed resources more exactly. In this case, allocating resources is done according to volume criterion of number of students, real needs of universities and courses.
- c) Recognize the more proper methods to distribute rare resources. One can make a big help to optimally allocate resources knowing real final costs of different courses.
- d) Recognize the methods of desirably supervision on costs. Characterize the activities relating to various lessons and courses allows higher educational institutions to recognize activities with added value (which help students to learn) and ones without added value (which can be emitted or simplified).

#### *The study literature:*

Activity based costing is originated from this relief that products consume activities and activities consume resources. In this method, costs are allocated to activities and the costs allocated to activities, then, are allocated to products based on use of each product of activities.

Some believe that ABC method provides more information by which the final cost of products can be estimates which is very useful to determine sale prices. It should be noticed that no costing system can calculate and give the final costs accurately.

Overhead costs include ones that their basis of use to attract them to products may not match with the cost nature. For example, quality control and examination costs depend on the level and number of supervisions and how they are controlled. Now, if allocating costs of such activities is done according to machine working hours, the basis does not seem reasonable. In total allocation and circles based allocation methods, proration of overhead costs is largely done optionally. But, ABC method provides more accurate information; as it is determined that what activity needs cost and such activity cost is determined. Activity based costing recognizes and measures the costs of activities which are used to produce products or services.

Activity based costing system and traditional costing system differs from how overhead costs are allocated. This difference is shown in table 1. That is, in traditional system, overhead costs are divided only based on cost stimuli which can be volume production, direct working hours, machine working hours or direct wages and it cannot create a proper basis to divide overhead costs.

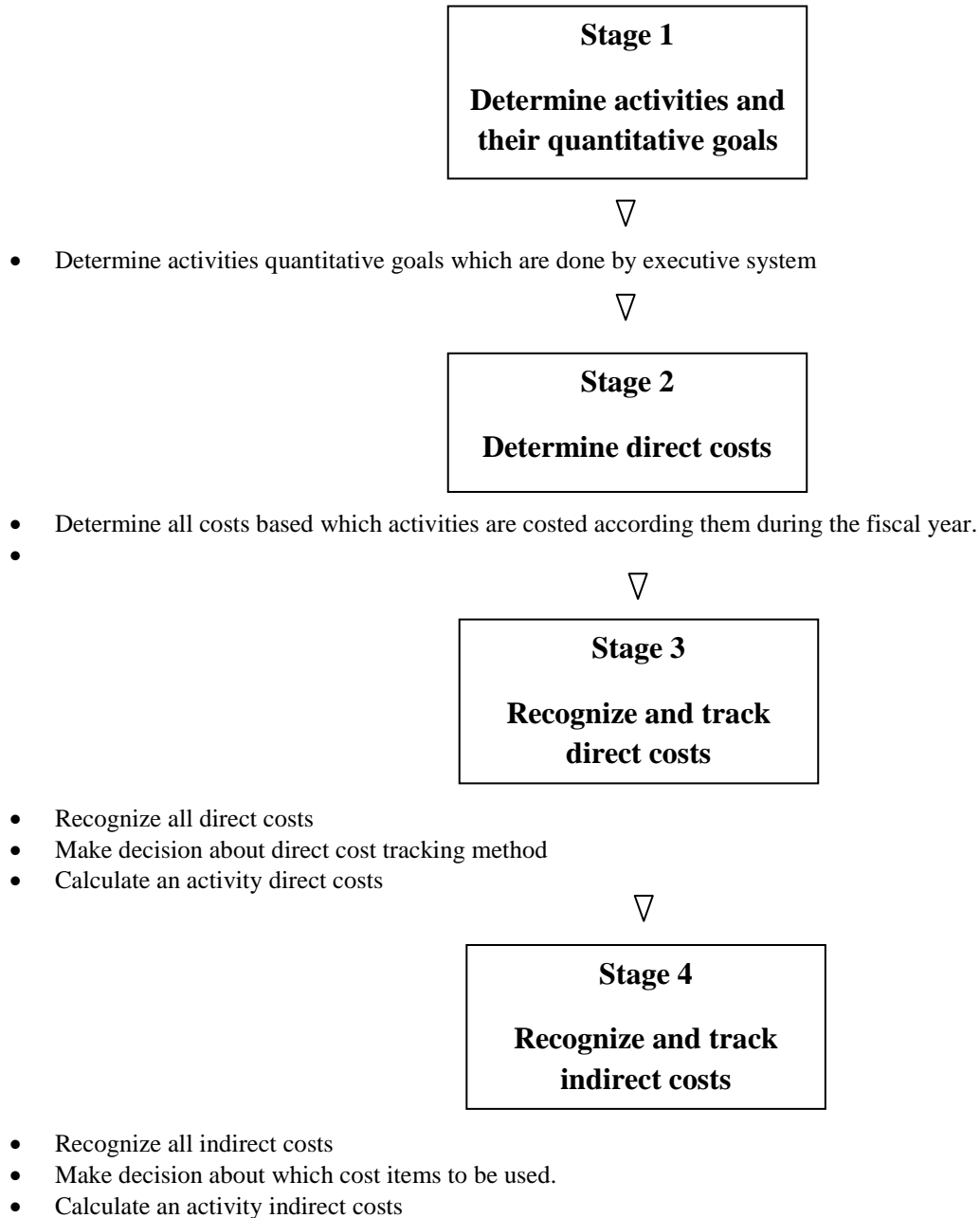
**Table 1:** Difference in traditional costing and activity based costing.

Description	Activity based costing	Traditional costing
Cost expenditure	Activity based costing systems stockpile cost in the expenditure of activity cost. These costs relates to main activities or certain processes. In this case, costs of each cost store are separately related to a certain factor called cost factor.	Traditional costing systems stockpile cost in a domain or departmental cost store. Costs are non-uniform in every store. These stores include costs of many main activities and are not usually related to a certain factor
Allocation basis	In activity based costing system, costs of activity cost stores are allocated to products, services and other issues based on activity cost factors.	In traditional costing system, costs are allocated to products based on the number of production units of working hours of staffing system, machines working hours or sales.
Costs chain	Some portion of costs estimated in the organization – nonlinear costs – do not relate to the number of products.	Typically, estimation of all costs of an organization is done according to service and product volume.
Cost objectives	Focusing on estimation of many costs of cost objectives such as: production units, production lines, processes, costumers and providers.	Focusing on estimation of a cost objective which is the number of production units or services.

Support decisions	Through the ability that activity based costing has in using cost allocation principles relating to cost factors, it provides more accurate information to use managerial decisions	Through the inability to use allocation principles relating to factors, costs lead to problems such as less or more estimation of costs
Cost control	Activity based costing allows make preference in costs management by providing a summary of organizational activities costs	Cost control is pursued in different parts as an exercise rather than a practical main activity.
Activity	The system implementing and maintenance are relatively expensive.	The system implementing and maintenance are not relatively expensive.

Source: (Granof & Platt; 2000: 9)

Activity based costing method, in terms of recognition and combination of costs is composed of 5 stages:





<p><b>Stage 5</b></p> <p><b>Add direct and indirect costs</b></p>
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- In this stage, activities direct and indirect costs are added to obtained total costs of activities (O'Guin; 1991: 82 – 96).

Introducing modern technologies of production in the last two decades, emphasize on increasing profitably, reducing costs and increasing competition in global level provided new challenges for accounting management. As a result, organizations had to improve their production methods and review their costs control methods and information systems due to being aligned with these changes (Cooper; 1998: 41-58). Obtaining this requires providing a new approach in accounting management to control and direct activities. Accordingly, activity based costing systems were proposed.

The idea of creating a relationship between costs and activities was proposed in some authors' works such as Solomons; 1982: 30-32 and Staubus; 1971: 91-97) in late 1960s and early 1970s. But academic centers and universities' attention to its importance and how it performs on organizations was proposed in 1980s.

The word 'activity based costing', later developed to ABC method, was used to allocate activities costs to products by Cooper & Kaplan; 1998: 96-102 for the first time. These two authors had an impact in reflecting inabilities of fiscal accounting systems in providing the accurate information on costs. They believed traditional costing systems are not only accountable for managers' needs, but the use of such information leads to confusing and not making correct decision by them. These authors introduced a new system called ABC activity based costing to remove the aforesaid defects (Johnson; 1998: 35-51).

Although the ABC system was developed in manufacturing organizations for the first time, it was used in service organizations like banks, hospitals and restaurants by determining positive results from employing it, and many useful results were obtained by implementing it.

Many opinions and viewpoints were proposed of activity based costing system which are mentioned in two general attitudes. These two attitudes are:

- 1) Initial attitude of ABC system
- 2) 2D attitude of ACB system

In late 1980s, the main objective of using the ABC system was providing fiscal information to make decisions by senior managers on strategic levels. Spending time and revealing the benefits from employing it, this system was used to calculate the final cost of products and prepare practical reports. This attitude was known as "ABC initial costing system". This system was first used in Honey Well, Norton Telecom, General Motors and some other factories to cost and prepare strategic reports (Ibid; Turney; 1991; 109).

According to the success of ABC system in other factories, it was used to analyze the profitability of customers and products, improve internal operation of organizations, manage activities, recognize and prioritize the opportunities of reducing costs. But as the attitude relied on fiscal quantitative information and did not provide nonfinancial information on activities (including performance evaluation and its methods, factors effecting on costs stimuli and. . .) was not welcomed.

To remove the insufficiencies in the ABC initial attitude, the "2D" model of this system was proposed. This model has two main views of activities which are:

- 1) Cost allocation view
- 2) Process view. This system provides some strategic and operational information to make decision according to these two views.

Rhobin Cooper proposed an exact definition of the system and detailed its stages in an article titled basis of activity based costing (Cooper; 1988: 45-54). He mentioned some perfect examples of the success of this system in electronics and automobile industries referring to its history. He believes although the system is much more complicated than other common systems; its high accuracy than other costing systems is why it has had a dramatic growth in recent years.

In this study, two kinds of this company manufacturing products including product no. 1 needs one direct working hour and its demand is 100 cases, product no. 2 needs two direct working hours and its demand is 950 cases. The final cost of one unit of product no. 1 and product no. 2 was calculated 70\$ and 140\$, respectively using the traditional costing system; but calculating manufacturing cost of each unit of product no. 1 and product no. 2 was estimated 265\$ and 11947\$, respectively by the activity based costing. The difference is due to impractical division of costs in the traditional costing system.

Cooper & Kaplan proposed some aspects of ABC method in calculating used capacities and resources in production in an article titled "activity based costing and calculation of used resources". In their point of view, one of the advantages of this system is that it measures product costs according to the used resources and separates some resources in the organization which are not used due to some reasons from product costs and recognizes and categorizes them under the name of "cost of unused capacity". An important aspect of unused capacities is originated from organization limitations which recognizing them helps to distinguish how the existing capacities are developed and the use of limited resources and capacities to make better decisions in allocating resources and reducing costs more better. In this among, limitations in organizations play an important role as they effect on organizations' optimum performances. So, giving some proper solutions to reduce such limitations is considered so important (Cooper & Kaplan; 2001: 381).

In an article by Norkiewicz; 1994: 28-33), the stages required in implementing ABC method are described in 9 stages. These stages are: planning for implementation, changing the management view to implementing system, training system users, determination of activities kinds, analysis of activities, recognition of costs stimuli, costs allocation to cost targets, mechanization of system and training management. In each stage, factors needed to implement ABC method have been proposed.

As one of the applications of ABC method is in the field of recognizing profitable customers and marketing ways, in an article by Gobel et al, 1998: 497-510, levels of costs sequencing and activities in ABC method are matched with distribution ways and customers type in marketing system. Accordingly, costs of customers and marketing are divided to the costs related to each customer, costs related to a group of customers, costs related to one main way of products distribution among customers and costs related to a wide part of customers. This categorization of customers' information can be useful in determining the kind of costs and making decisions.

K. Donald Tham refers to the importance of managers awareness of different methods of costing especially activity based costing in their success in an article titled 'management of activity based costing' and believes that using this method of costing to reduce costs is necessary for different economic and noneconomic institutions. He believes one can make growth in every organization only by this method. He conducted a research in one of the private institutions and did a comparison between activity based costing and traditional costing systems and found out that this difference in costs estimation has increased in products with high manufacturing volume and diversity (Donald; 2004).

Roger K. Harvey investigated implementing methods of activity based costing system both through manual systems and software in an article titled 'activity based costing system in implementation' (Harvey; 2004). He said that more proper analysis of manufacturing lines helps the system to be more accurate and its easy implementation. His graphs help to draw the general lines of activity based costing system.

One of the studies on activity based costing system in higher education institutions belongs to Port & Burke; 1989). They said that higher education institutions are in fact a multi-product manufacture or provider which should sale their product in a competitive market. If these products prices are so high, there is the risk of losing market in favor of competitors and if the prices are so low, they face to bear losses. So, one should determine the costs of these products according to their final costs, so that their real value is known and make a balance different services and products manufacturing (education, research and other services) to have the most competitive advantage for such institutions.

One of the first cases that researches used this method was in American and British universities. In these articles ABC method and the advantages of its application in institutions were described (Goddard & Ooi; 1998: 31-38) (Acton & cotton, 1997: 32-38).

Maybe, the most accurate research on this field is periodic studies of ABC broad application among universities. But such studies mentioned their own observation in a certain period of time and did not compare the process of using ABC during several years (cooper & Drury; 1996: 28-30) and (Newton; 1997: 42-55).

## MATERIALS AND METHODS

Information resources in organizations should be known to implement the ABC model and then try to get information using the proper methods. In this study, two main methods, interview and questionnaire, were used to get information related to knowing basic activities. And interview and investigation of fiscal documents method was used to get information related to university financial costs and incomes.

In the current study, there was no need to use the common indicators because of measuring objective affairs only by help of one question for each variable, and experienced experts' opinions were sufficient. Accordingly, the author used experts' opinions to determine the reliability.

### *Statistical population:*

The studying population includes all graduates of different educational groups in Shahid Beheshti University of Tehran from March 21, 2007 to March 19, 2008. On the other hand, all students in B.Sc entering

2003-2004 who was trained for four years in the Bachelor and graduated were the basis of the study statistical population.

*The sample:*

Three universities were randomly selected in each triple educational group, humanities, basic sciences, and engineering sciences as the sample to do the research and some questionnaires were distributed in each faculty among the educational groups and collected data from the questionnaires associated with all financial data of universities were determined as the basis of the study conduction. Information related to faculties and sample groups are given in table 2.

**Table 2:** Names of faculties and sample groups and the number of questionnaires collected in each group.

Group name	Faculty name	Educational group name	The number of collected questionnaires
Basic sciences group	Faculty of Sciences	Physics group	5
		Chemistry group	
Engineering sciences group	Faculty of computer and power engineering	Power group	5
		Computer group	5
Humanities	Faculty of management and accounting	Governmental management group	5
		Business management group	5
		Financial management group	5
		Industrial management group	5
General courses group	Faculty of physical education	Accounting group	5
		Physical education group	5
		Faculty of humanities	Persian literature group
	Faculty of theology	Islamic studies group	5
Total			60

*Sampling method:*

The sampling method in this study is random cluster sampling. Random sampling is a method to select a part of a population which all possible samples have same probability to select.

*Study type:*

This study is the type of practical research and its method is retrospective analytic.

*Model design:*

Model design is one of the most sensitive stages in implementing the ABC system. If the system is designed and implemented correctly, the advantages from using it in organizations can be obtained.

In system design stage, activities design should be in a way that has the minimum cost and complexity; so that the designed system can provide the detailed information in all levels of activities and tries to improve processes. In addition, the designed system should be as simple as possible.

In this study, utilizing activity based costing was done with trial approach and according a two-stage method which is inspired by Cooper model (Cooper; 1988; 45-54). Copper model giving the two-stage system in activity based costing is as follow:

In the first stage, basic activities and items of overhead costs are recognized. Information relating to these items can be obtained through an accounting system. This stage includes two steps:

First step is determination of basic activities. The activities are recognized by categorizing events and jobs (or job-unit) which pursue a special aim and then, basic activities are determined by grouping these activities and combining them.

In the last step, rates of cost items division to activities are estimated according to cost item which is determined according to related cost stimuli, and then cost of each activity is calculated using these rates and doing calculations.

In the second stage, the rates of activities cost division to products are estimated according to the level of using products of activities after recognizing activity stimuli. Then, calculations of the final cost of final products are done using the estimated rates.

As the aforesaid two-stage method is practical for industrial and manufacturing companies, the method has been used in 6 general stages for this study aim by making some changes: knowing cost issues, knowing outputs, knowing activities, resource allocation and making cost stores, allocation of activities costs to outputs and analysis of reporting the final cost in the final stage.

*Analysis of results:*

In this thesis, costs of each course in different faculties have been calculated using ABC method. First, different educational and staff activities and each activity stimuli is recognized and then total cost relating to different courses is calculated by dividing costs into activities on the number of stimuli and addition of partial costs relating to each course. In this section, the results obtained from this costing are studied.

1 – 1 – 2 – 5 – comparison of the final cost of different majors

Results of costing for 61 majors in Shahid Beheshti University in three levels, B.Sc., M.Sc. and PhD are in table 3. The digits in the table are given on ten million Rials (one million Toman).

**Table 3:** The final cost of each major per student.

No.	Faculty	Department	Number of students	B.Sc.	M.Sc.	PhD
1	Literature and humanities	Persian language and literature	328	12.370	14.770	66.050
2	Literature and humanities	History	496	11.071	13.848	62.154
3	Literature and humanities	Social sciences	298	12.376	14.774	66.068
4	Literature and humanities	French language and literature	348	10.927	13.746	61.722
5	Literature and humanities	German language and literature	147	11.675	14.277	63.967
6		English language and literature	484	26.113	24.524	107.280
7	Literature and humanities	Philosophy	360	14.481	16.268	72.384
8	Literature and humanities	Arabic language and literature	181	14.562	16.326	72.626
9	Literature and humanities	Chinese language and literature	13	13.851	15.821	70.494
10	Literature and humanities	Linguistics	60	16.378	17.615	78.075
11	Literature and humanities	Iranology	207	11.598	14.222	63.735
12	Institute of Medicinal Plants and Raw Materials	Phytochemistry	78	40.094	46.129	205.660
13	Computer and power engineering	Computer engineering	623	10.115	11.744	52.400
14	Computer and power engineering	Power engineering	540	10.695	12.156	54.139
15	Law	General law	363	15.776	17.201	76.334
16	Law	law	576	10.767	13.646	61.306
17	Law	Criminal Law and Criminology	405	14.279	16.138	71.843
18	Law	International law	372	14.663	16.411	72.996
19	Law	International business law	342	14.926	16.598	73.784
20	Law	Human rights	141	22.421	21.917	96.269
21	Law	Private law	405	18.144	18.881	83.436
22	Law	Intellectual Property Rights	120	37.239	32.433	140.727
23	Law	Economic rights	144	32.644	29.172	126.937
24	Institute of laser	Photonic	357	20.623	25.418	113.953
25	Institute of laser	Plasma engineering	30	21.656	26.151	117.053
26	Sciences	Physics	670	23.690	29.362	131.690
27	Sciences	Chemistry	811	24.875	30.203	135.246
28	Economic and political sciences	Economic sciences	868	10.835	12.752	56.959
29	Economic and political sciences	Political sciences	482	12.538	13.961	62.068
30	Education and Psychology	Education	542	10.117	11.580	51.605
31	Education and Psychology	Psychology	516	10.500	11.852	52.756
32	Education and Psychology	Consultation	238	9.500	11.142	49.755
33	Education and Psychology	Library and Information Science	45	24.221	21.590	93.919
34	Architecture and Urbanism	Rural development	85	8.392	10.694	48.066
35	Architecture and Urbanism	Architecture	690	11.633	12.995	57.791
36	Architecture and Urbanism	Landscape Architecture	201	10.295	12.045	53.777
37	Architecture and Urbanism	Rehabilitation Research	96	10.694	12.329	54.974
38	Architecture and Urbanism	Architecture history and Buildings repair	78	20.489	19.280	84.357
39	Architecture and Urbanism	Building Technology	183	16.322	16.323	71.858
40	Architecture and Urbanism	Urbanism	339	12.083	13.314	59.141
41	Management and accounting	Business management	714	10.156	11.622	51.793
42	Management and accounting	State Management	290	10.344	11.755	52.355
43	Management and accounting	Accounting	355	9.537	11.183	49.934
44	Management and accounting	Financial management	362	7.345	9.627	43.358
45	Management and accounting	Industrial management	351	11.115	12.302	54.668
46	Management and accounting	Management and information technology	258	14.398	14.633	54.518

47	Earth Sciences	Geography	776	11.983	13.212	58.690
48	Earth Sciences	Geology	803	11.269	12.705	56.548
49	Earth Sciences	Remote sensing	111	9.296	11.305	50.628
50	Mathematics	Statistic	490	9.787	11.411	50.932
51	Mathematics	Mathematics	677	10.360	11.818	52.650
52	Mathematics	Computer sciences	206	8.299	10.356	46.469
53	Education	Islamic education	48	61.909	54.099	234.811
54	Physical education and sport sciences	Physical education and sport sciences	446	12.141	13.994	62.399
55	Institute of Environmental Sciences	Ecologic agriculture	18	85.837	77.428	337.254
56	Institute of Environmental Sciences	Environmental law	153	34.641	41.093	183.667
57	Family Institute	Fundamental Studies	54	36.984	45.053	201.793
58	New Technology	Aerospace engineering	45	64.425	76.327	341.117
59	New Technology	Agriculture	18	60.245	73.361	328.57
60	Nuclear engineering	Nuclear engineering	486	14.057	16.235	72.403
61	Biological Sciences	Biology	824	28.793	36.660	164.761

From the aforesaid table, following points are given:

1. Although some majors do not have student in every three academic level, costing for these three academic levels was done in all majors. This was done through making students equivalent of PhD and M.Sc. levels than B.Sc. students (the rate of every student of M.Sc. and PhD to B.Sc. is 1.6 and 3, respectively in the staffing view point and it is 3 and 6 respectively in the educational view point).
2. The cost of majors in a faculty is in a range, relatively; whereas some significant changes are observed from one faculty to another. The reason is that a main portion of staffing costs in in overlap with each other. Staffing costs in this study are collected in three levels of university, faculty and department. And each faculty majors are in the same costs.
3. In the first look at table 3, it seems that there is not a direct relationship between the number of students of each major and the final cost of that major. Of course, a different result is obtained by more accurately looking in the costing process. In this regard, the effecting indicator is staffing costs. To create a major, some primary facilities are requires which are represented in the form of staffing costs. If the number of students in one major is low compared to the conducted staffing costs for that major, the final price per student of the major is increased. Of course, increasing the number of students in one major needs to create new resources and facilities as well. Therefore, one can say a general rule that: "cost of one major is reached to its optimum and proper level when there is a proportion between the number of students and staffing facilities relating to that major".
4. The share of staffing costs includes the main parts of costs (in fact 77.90% of total cost of the major). In part of staffing costs, depreciation expense of university building and its joints has a high portion which is 23.97% of cost of total majors. In fact, if there was no building depreciation expense, the cost of Persian literature major would reduce to about 0.25. The same relationship goes for other majors. In the functional point of view, the most of the aforesaid major costs is the costs which are imposed to the major from university level.

#### *Calculation of amount of staff useful work:*

Division of levels of activities using Cooper method and functional approach has the feature that the level of different departments' activities and these activities share in final costs are determined. Using the provided tables, one can estimate the useful time spent by these departments to determine the list of activities of different departments. According to the number of staff in these departments, one can calculate the average useful time duration to do each activity per staff. In table 4, this average of useful time duration was obtained by dividing total done activity time duration in each department into the number of staff existing in each department.

It should be noted that activities division by functional approach and Cooper method has no effect on costs increase and reduction and they solely determine that how were cost resources spent and in what levels. Disproportion of useful activity per staff in departments level represents that the list of activities provided by different departments has not been provided in a proper form, despite the efforts made in this regard.

#### *Calculation of the average cost of major in university level:*

One can obtain the average value of cost resources by calculating the average of 61 majors in the university and study its share and total effect in the university level. The following table and graph include some information relating to this average calculation. In table 5, the values of costs are given in ten million Rials or one million Toman.

**Table 4:** Staff's useful activity in Cooper method.

Department	Number of staff	Student level (min)	Department level (min)	University level (min)	Facilities (min)	Sum of activity time in department (hour)	Useful activity per staff (hour)
Education and supplementary education	50	352.5	900	6209	20	124.7	2.5
Administrative and Financial	466	0	0	9553	3750	221.7	0.5
Student and Cultural	80	0	0	0	4720	78.7	1.0
Research and technology	66	0	0	7535	205	129.0	2.0
Communication and information technology	15	0	123	0	14068	236.5	15.8
Vice Chancellor for Academic	20	0	0	360	0	6.0	0.3

**Table 5:** Calculation of the average cost of staffing costs in the university and faculty.

Description		Value	Percentage of the total cost	Percentage of the total cost
Staffing costs of the university	Annual salary (university)	0.13	4.06%	36.17%
	Consuming items (university)	0.02	0.54%	
	Other non-consuming costs (university)	0.36	11.60%	
	Total allocated current budget (university)	0.43	13.91%	
	Sum of total paid from the allocated specialized income (university)	0.19	6.05%	
Staffing costs of the faculty	Consuming items (faculty)	0.02	0.50%	34.22%
	Other non-consuming costs (faculty)	0.54	17.42%	
	Annual salary of staffing (faculty)	0.06	1.88%	
	Total depreciation (annual) the faculty and its joints (faculty)	0.29	9.45%	
	Total allocated current budget (faculty)	0.07	2.33%	
	Sum of total paid from the allocated specialized income (faculty)	0.08	2.45%	
	The cost of sending a sabbatical	0.01	0.18%	
Educational costs		0.91	29.62%	29.62%
The cost of four-year course of B.Sc. (Million Toman)				14.73
The cost of M.Sc. course (Million Toman)				16.90
The cost of PhD course (Million Toman)				75.32

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