

## Model for Estimating the Cost of University Services in Iran

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### Extended Abstract

#### Abstract

Financing higher education is one of the main concerns of science and technology policy makers. Due to the increasing limitations of the public budget of the government, it is necessary to use new methods of financing in this area. The main purpose of this article is to design a model for calculating the price of university services. The approach of the present study was qualitative and its strategy was the theme analysis method. The method of data collection is through semi-structured interviews. The research population is experts in various fields of higher education. The sampling method is purposeful and theoretical and the number of participants in the present study is equal to 30 people. For validity, the methods of pluralism and peer feedback have been used, and for reliability, the method of reliability between two coders has been used. The results led to the presentation of a model that shows that in order to calculate the cost of university services, in addition to the financial dimension, which is only concerned with student education activities and is calculated based on the per capita student model, another dimension of university services It should also be considered as a brand and identity that oversees research and technology, social and international activities. This dimension includes components such as international status and prestige, national status and prestige, and the position of the university in the higher education system.

### **Introduction**

Higher education and universities are an important part of the very broad impact on other institutions and economic, social, cultural and political sectors of society. This institution has a very important role in developing the frontiers of human knowledge with the specialized training of individuals, managers and leaders of society and with the growth of human abilities, genius and intellectual potential. Reducing government funding, on the one hand, and the need for equitable distribution of credit among universities based on their performance, on the other, require the pricing of university services, and this is the importance of providing a suitable model for calculating the cost of university services, based on component Necessitates infrastructure and functionality. At present, there is no comprehensive model on the basis of which the price of services provided by universities can be determined and used as the basis for the allocation of government funds. The lack of a suitable model for allocating funds to universities and higher education centers will not achieve the government's goals of achieving the country's first scientific position in the region, which is considered by the country's upstream documents, and the government budget in the higher education sector is only for The day-to-day administration of universities and higher education centers will be consumed and will not have the necessary efficiency and effectiveness. Therefore, the issue that the present article seeks to implement and practical solutions for its implementation, requires a study based on the views of experts in the field of higher education in order to turn the model into a policy package. Appeared. Therefore, in the present article, an attempt has been made to design a model designed to calculate the cost of university services, while having scientific dimensions and benefiting from the existing research literature in this field, from the heart of the needs, conditions and facilities available at the level. The government and the higher education community should be formed to have a functional and operational nature. It should also be noted that, as mentioned in the introduction, a model called the student per capita model is currently used to allocate funds to universities by the Program and Budget Organization, in which the performance indicators of the university are used. They are not taken into account.

### **Methodology**

The type of research is exploratory and based on qualitative studies and the research method is based on theme analysis. This means that the data collected during the interviews were analyzed based on the method of content analysis. In-depth and semi-structured interview tools were used to collect additional information. For this purpose, experts were selected who, in addition to being familiar with the field of science and technology policy-making with the field of

budget or in other words, the field of economics of higher education. In this study, 30 people were interviewed.

In this research, the process of "collecting" and "analyzing" the data was performed simultaneously and in parallel with each other, and this process continued to the limit of theoretical adequacy of basic themes and organizing themes. Thus, finally 3 themes. Organizers were formed that can be classified into a broad category of "brand and identity".

### **Discussion and Results**

The main focus of the present study is to design an appropriate model for calculating the estimated cost of services of Iranian public universities, the precondition for which is to answer questions that combine to bring us closer to the final answer. Regardless of the type of university funding in different countries, the fixed part of all these types of funding is the allocation of a basic budget to all universities. This part of the price of university services is called the financial dimension and is directly related to the maintenance and survival of the university, and if the goal is only to educate students, it is necessary to have this part of the credit. In addition to activities related to student education, he considered other activities and the effects of other universities in various fields. Moving towards the third and fourth generation of universities requires change in various areas of higher education. In this regard, the issue of financing universities will not be immune from change, and in addition to the issue of student education, we must also pay attention to other aspects and services of universities. Therefore, in addition to student education, we should extend the university output to research, economic growth, cultural growth and social welfare. Given that the price of these criteria can not be determined by conventional accounting methods, they are referred to as non-financial criteria, and because these criteria actually determine the position and identity of the university in the domestic community and they are international and are a kind of brand builder of the university in the national and global arena. We have named them as brand dimension and identity.

### **Conclusion**

If in practice and in calculating the price of academic services, firstly, performance indicators or the same brand dimension are considered in the model, and secondly, a proper balance is established between the financial dimension and the brand and identity dimension, it can provide a basis for creating justice in budget distribution. Between the universities and buying the services of these units with a relatively real amount of hope.

**Keywords:** University services, service prices, Iranian higher education, brand and identity