

Abstract

Background and Aim : Nowadays, considering the role of correct information in decision making, especially financial and cost information, it is necessary to design and implement a costing system that is able to identify and detect costs and calculate the cost of services correctly . In many ways, it has a special place, which is becoming increasingly important. The purpose of this study was to estimate and calculate the cost of student training at the Faculty of Pharmacy of Kerman .University of Medical Sciences using an activity-based costing method

Materials and Methods : This is a cross-sectional and retrospective study . The total costs of students studying in the Faculty of Pharmacy were studied. The model used to estimate student cost in this college is based on the "Activity Based Costing" system and the cost target in that college educational service. The costs calculated after identifying the allocation cost center and the costs accumulated in the cost centers, as calculated on a baseline basis, are attributed to each of the .software ۲۰۱۶ services provided and calculated through Excel

Results : The cost of training a PhD student at the Faculty of Pharmacy was reported to be Rials ۱۰۸'۱۵۳'۸۹۹ Rials per year, with the highest share being in personnel costs of ۱۶۴'۸۹۵'۶۶۳ Rials. The sensitivity analysis was carried ۱۲۰'۰۶۸ and the lowest cost being in energy carriers of .Rials ۲۱۴'۳۶۴۰۰۰ inflation rate estimated to be %۳۰ out with a

Conclusion : Based on the findings of this study, it can be concluded that indirect costs account for a small share of total costs and also share of personnel costs accounted for the highest percentage of costs. Therefore, to improve performance in the field of human resource management, the use of young and efficient and specialized staff in training and research is the most effective way to improve the quality of services as well as reduce The cost will be reduced and the .total cost of the service will be reduced

Keywords : Costs, PhD, Activity Based Costing, Kerman University of Medical Sciences