COST OF PROGRAM DELIVERY

Len Hancock

WestVirginiaUniversity.

OBJECTIVE

- Accurately determine expenses and revenue associated with each department and major within the John Chambers College of Business and Economics.

BACKGROUND

- Ongoing question

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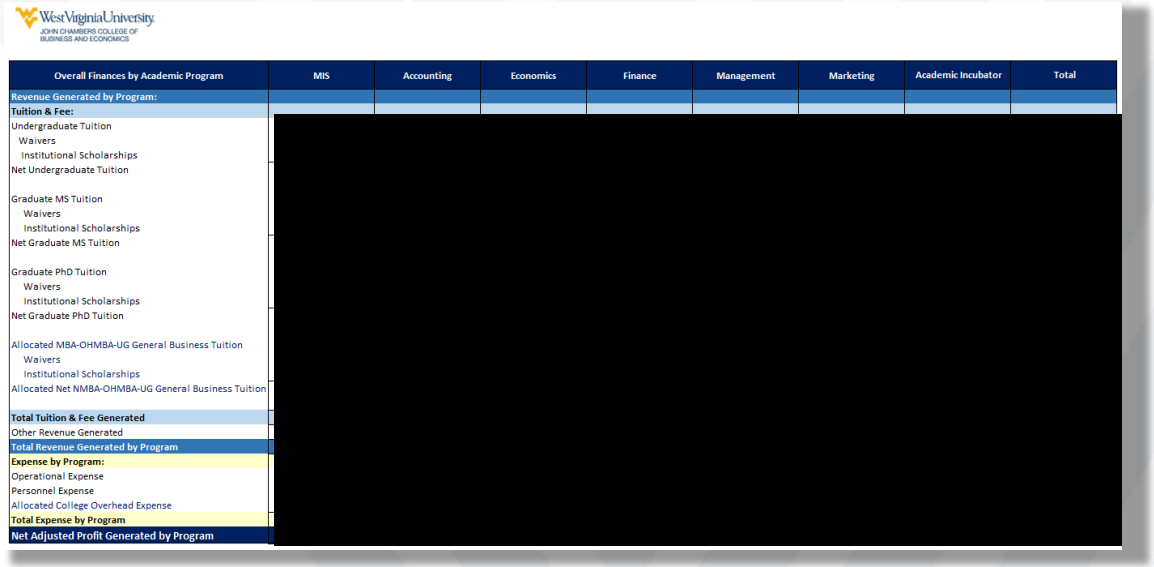
- Previous work



Overall Finances by Academic Program	MIS	Accounting	Economics	Finance	Management	Marketing	Academic Incubator	Total
Revenue Generated by Program:								
Tuition & Fee:								
Undergraduate Tuition								
Waivers								
Institutional Scholarships								
Net Undergraduate Tuition								
Graduate MS Tuition								
Waivers								
Institutional Scholarships								
Net Graduate MS Tuition								
Graduate PhD Tuition								
Waivers								
Institutional Scholarships								
Net Graduate PhD Tuition								
Allocated MBA-OHMBA-UG General Business Tuition								
Waivers								
Institutional Scholarships								
Allocated Net NMBA-OHMBA-UG General Business Tuition								
Total Tuition & Fee Generated								
Other Revenue Generated								
Total Revenue Generated by Program								
Expense by Program:								
Operational Expense								
Personnel Expense								
Allocated College Overhead Expense								
Total Expense by Program								
Net Adjusted Profit Generated by Program								

CHALLENGES

- Disparate systems
  - MyReports, Argos, Faculty Success (Digital Measures), other

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- Disparate systems
  - MyReports, Argos, Faculty Success (Digital Measures), other
- Incongruent data
  - No single report or system contains all the required information
  - Payroll roll-up vs. payroll detail
- Cleaning & formatting data
  - Lists & modifications required

CHALLENGES cont'd. 2

- Allocating courses not specifically in major
  - GEFs (BADM/BCOR)

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  - GEFs (BADM/BCOR)
- Students across Colleges
  - Applying credit hours
  - Applying revenue
- What data to include
  - All – State – Backbill – Grants

CHALLENGES cont'd. 3

- Other cost & revenue centers
  - Vantage Ventures, Encova, etc…

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  - Present code only, not historical
  - Finance, Finance, Finance

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  - Vantage Ventures, Encova, etc…
- Applying Administrative costs
  - Departments, Centers, split
- Argos major codes
  - Present code only, not historical
  - Finance, Finance, Finance
- Reproducibility

METHODOLOGY

- Multiple $/Program models considered
  - Cost per Student
    - ALL classes to major
  - Cost per Student*Class
    - Weight of credits
  - Cost per Credit Hour

METHODOLOGY

- Reports
  - Budget Status Report ($)
  - Argos Students and Schedules Report (Cr)

Budget Status Report

- Add additional classifications, groups & calculations with lookups
  - Central Fringe
    - Different with new budget model
  - Report & DA assignment
  - Admin/Department/Center
    - Split formulas (% & $)

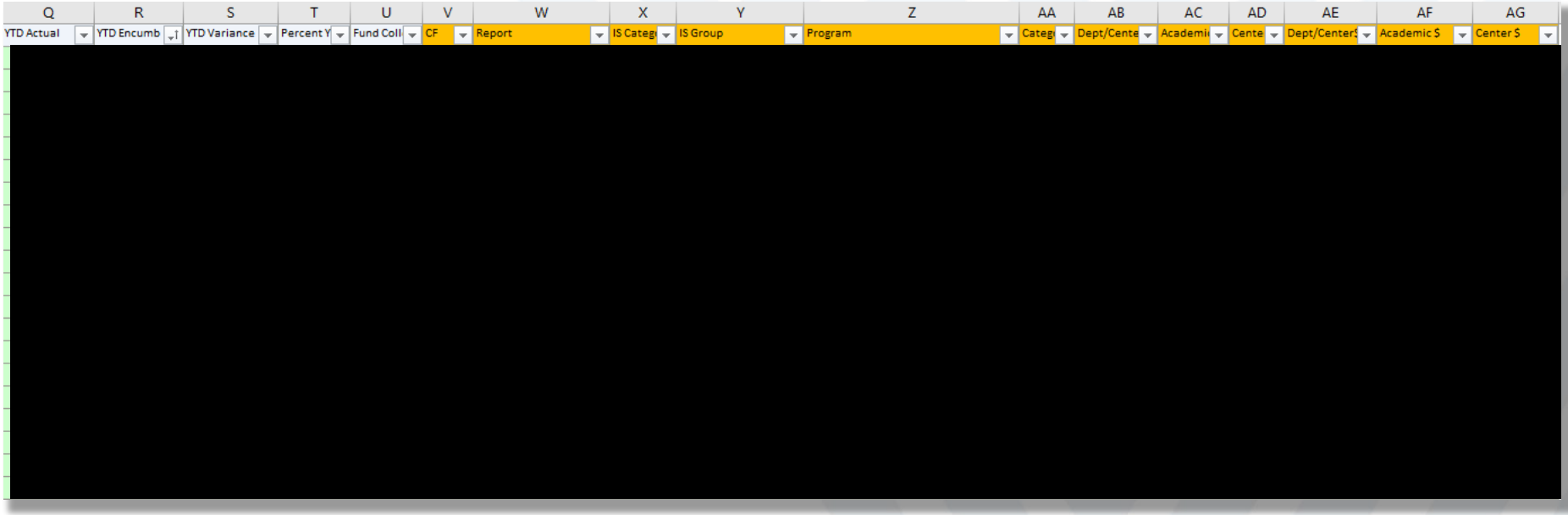
Budget Status Report

- Add additional classifications, groups & calculations with lookups
  - IS groups: Revenue, Expenses, Salaries & Wages, Fringe, Transfers
    - Fringe pool (56509xx)
      - Not included in the reports from Payroll

Budget Status Report

- Split into 3 three (3) categories
  - Administrative
    - Assign splits
  - Department
    - Add administrative
  - Centers
    - Add administrative

Budget Status Report



Argos Courses

- Report of classes enrolled
  - By semester and aggregate
  - Clean data (re
  - Assign BADM/BCOR (GEFs)
  - Reassign College codes based on student major
  - Allocate to Departments by class & major

ASSUMPTIONS

- Current (2022-23) budget model

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  - Teaching, Research, Service, Admin, Clinical
- Argos indicates current major, not historical
- Scholarships & Waivers not included

Argos Courses

- Report of classes enrolled
  - Total the credit hours
  - Split by B&E vs. Non-B&E

OUTCOMES

- Total Department Expenses
- Total Department Revenue
- Total Department Credit Hours
- Expenses/Credit Hour
- Revenue/Credit Hour

OUTCOMES

- Semi-accurate
  - Best possible model with the available data
- Reliable
  - Allows accurate year-to-year or semester-to-semester comparisons
- Reproducibility

OUTCOMES

- Pending Improvements
  - Revenue by Major
  - Profitability
    - By Department
    - By Program
  - Faculty teaching load (students per professor)
  - Students per course

OUTCOMES

- Expansion
  - Can be performed in reverse
    - (B&E students taking classes in other Colleges)
  - Undergraduate/Graduate
  - Resident/Non-Resident
  - Application to other Colleges/DAs

CHAMBERS COLLEGE RESULTS

CHAMBERS COLLEGE RESULTS

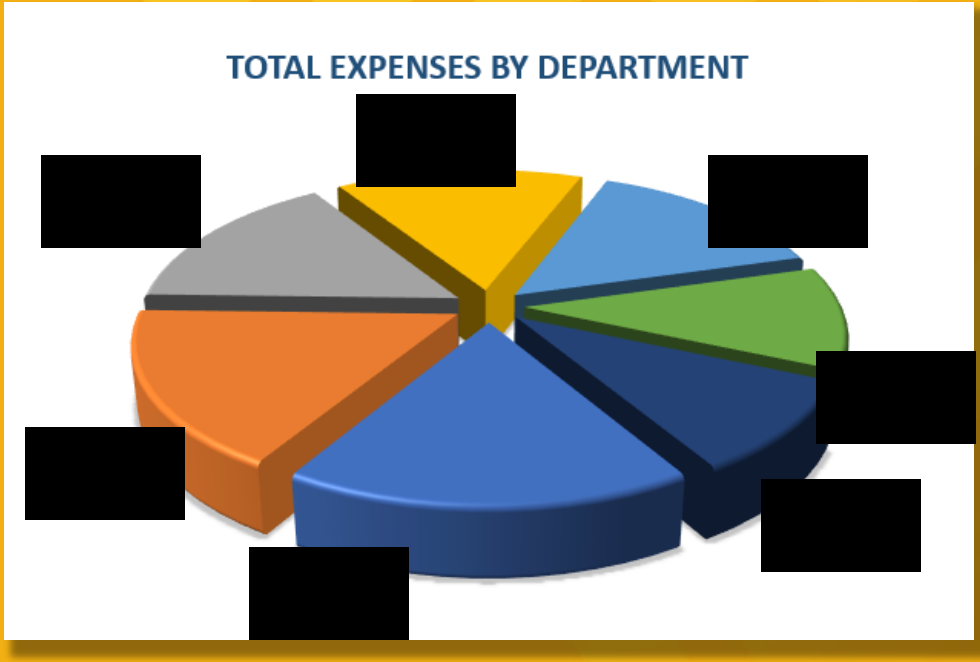
DEPT	CREDITS (by dept) #	%
GENB	[redacted]	%
ECON		%
MGMT		%
MKTG		%
ACCT		%
MIS		%
FIN		%
TOTAL		%

CHAMBERS COLLEGE RESULTS

TOTAL EXPENSES BY DEPARTMENT

	[redacted]
Total $	
% of Total	
CREDITS (by dept)	
Expenses per CREDIT	
% of CREDITS	

CHAMBERS COLLEGE RESULTS



CHAMBERS COLLEGE RESULTS

Credit Hours Taught to Colleges by Department

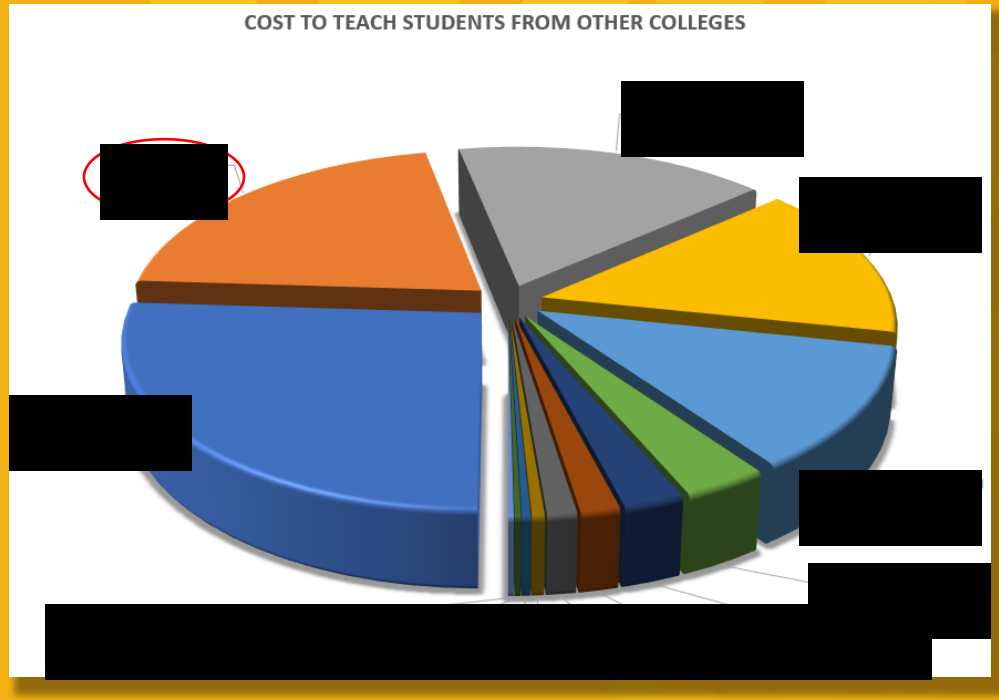
Sum of CR	Colum abels									
Row Labels	ACCT	ECON	FIN	GENB	MGMT	MIS	MKTG	Grand Total	% of Total	B&E	Others
Business and Economics	[redacted]										
Arts and Sciences											%
Engineering Mineral Resources											%
Physical Activity Sport Sci											%
Reed College of Media											%
Agriculture Natural Res & Dsg											%
Pharmacy											%
Medicine											%
Creative Arts											%
Nursing											%
Dentistry											%
Public Health											%
Academic Affairs											%
Education and Human Services											%
Grand Total											%

CHAMBERS COLLEGE RESULTS

CrHrs Taught to Colleges by Dept and Associated Cost

College
Arts and Sciences
Engineering Mineral Resources
Physical Activity Sport Sci
Reed College of Media
Agriculture Natural Res & Dsg
Pharmacy
Medicine
Creative Arts
Nursing
Dentistry
Academic Affairs
Public Health
Education and Human Services
Business and Economics
Grand Total

CHAMBERS COLLEGE RESULTS



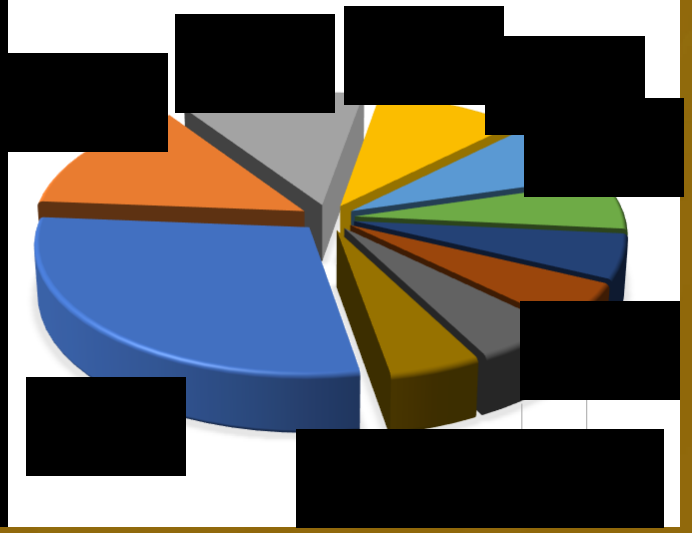
CHAMBERS COLLEGE RESULTS

OTHER COLLEGES' COST BY MAJOR by $/Credit Hours Taught

Exp/CrHr [redacted]

STD Maj	Major	STD College		ACCT	ECON	FIN	GENB	MGMT	MIS	MKTG	Grand Total
6852	Sport Management	Physical Activity Sport Sci	$	[redacted]							
4953	Advertising & Public Relations	Reed College of Media	$								
3039	Engineering Track 3	Engineering Mineral Resource	$								
1496	Multidisciplinary Studies	Arts and Sciences	$								
4964	Journalism	Reed College of Media	$								
732	Energy Land Management	Agriculture Natural Res & Dsg	$								
8950	Pharmacy	Pharmacy	$								
4955	Sports and Adventure Media	Reed College of Media	$								
14C8	Regents Bachelor of Arts	Arts and Sciences	$								
1474	Communication Studies	Arts and Sciences	$								
3050	Mechanical Engineering	Engineering Mineral Resource	$								
3038	Engineering Track 2	Engineering Mineral Resource	$								
3005	Aerospace Engineering	Engineering Mineral Resource	$								
1400000000	#N/A	Arts and Sciences	$								
1436	Biology	Arts and Sciences	$								
8335	Exercise Physiology	Medicine	$								
1466	Psychology	Arts and Sciences	$								
1464	Political Science	Arts and Sciences	$								
1424	Criminology	Arts and Sciences	$								
1453	International Studies	Arts and Sciences	$								
3045	Industrial Engineering	Engineering Mineral Resource	$								
726	Environmental & EnergyResourc	Agriculture Natural Res & Dsg	$								
3037	Engineering Track 1	Engineering Mineral Resource	$								
728	Human Nutrition & Food	Agriculture Natural Res & Dsg	$								
730	Fashion Dress & Merchandising	Agriculture Natural Res & Dsg	$								
8649	Nursing	Nursing	$								

TOP 10 MOST EXPENSIVE MAJORS FROM OTHER COLLEGES



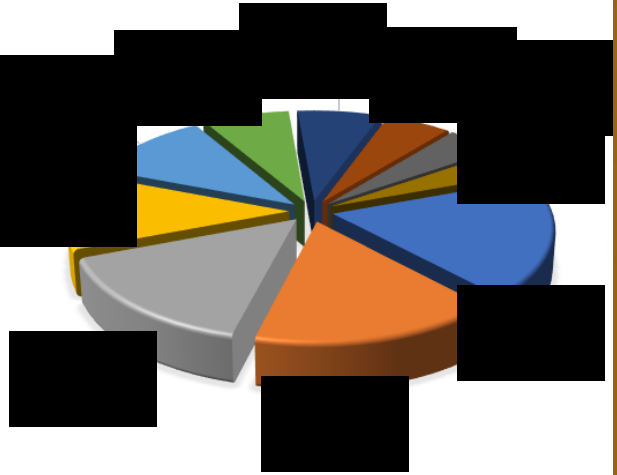
CHAMBERS COLLEGE RESULTS

B&E COST BY MAJOR by $/Credit Hours Taught

Exp/CrH [redacted]

STD Maj	Major	STD College	ACCT	ECON	FIN	GENB	MGMT	MIS	MKTG	Grand Total
2142	Finance, BS	Business and Economic	[redacted]							
2163	Marketing, BS	Business and Economic								
2102	Business, Pre-Major	Business and Economic								
2160	General Business, BS	Business and Economic								
2107	Accounting, BS	Business and Economic								
2154	Management, BS	Business and Economic								
2152	Management Information Systems, BS	Business and Economic								
2161	Global Supply Chain Management, BS	Business and Economic								
2164	General Business, BS, Online	Business and Economic								
2135	Economics, BS	Business and Economic								
2110	Business Administration, MBA	Business and Economic								
2188	Business Administration, OHMBA	Business and Economic								
2168	Human Resource Management, MS	Business and Economic								
2162	Entrepreneurship and Innovation, BS	Business and Economic								
2158	Forensic and Fraud Examination, MS	Business and Economic								
2166	Professional Accountancy, MPAc	Business and Economic								
2111	Healthcare MBA	Business and Economic								
2157	Finance, MS	Business and Economic								
2165	Marketing, BS, Online	Business and Economic								
2159	Business Data Analytics, BS	Business and Economic								
2140	Cybersecurity, MS	Business and Economic								
2144	Hospitality & Tourism Management, BS	Business and Economic								
2137	Economics, MA, PhD	Business and Economic								
2155	Organizational Leadership, BS	Business and Economic								
2136	Economics, MS	Business and Economic								
2143	Hospitality & Tourism Management, BS, Online	Business and Economic								
2129	Management, PhD	Business and Economic								

TOP 10 MOST EXPENSIVE B&E MAJORS



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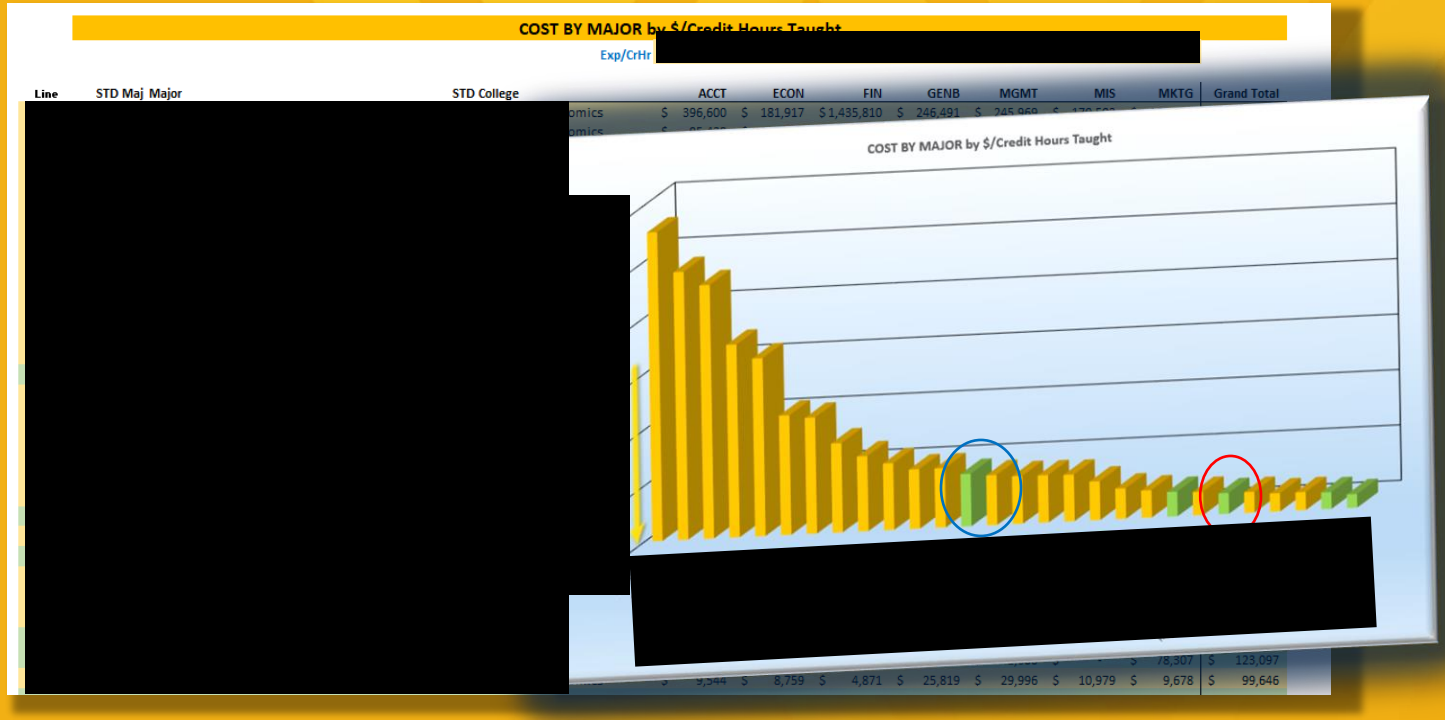

THANK YOU

- Questions?

- Contact Information
  - Len Hancock lhancoc1@mail.wvu.edu