

**COST PER DEGREE MATERIALS
FOR BOARD OF GOVERNORS
STRATEGIC PLANNING WORKSHOP**

Submitted To:

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February 9, 2005

INTRODUCTION

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This package of materials has been compiled for consideration at the Strategic Planning Workshop to be held by the Florida Board of Governors on February 24, 2005. These materials represent the product of the work of MGT of America, Inc., staff of the Division of Colleges and Universities, and the individual universities toward reaching a better understanding of issues surrounding analysis of cost per degree. The materials in this package have been developed since the November 18, 2004, meeting of the Board of Governors Strategic Planning Committee when preliminary results were reported.

Included in this package of cost per degree materials are the following:

- A copy of MGT presentation materials to be discussed at the workshop
- A background paper on costing issues, entitled “Design of a Model to Estimate Cost per Degree in Florida’s State Universities”
- Tables displaying estimates of instructional program costs per degree granted by program and level for each university, as derived through application of the MGT methodology
- Excerpts from comments submitted by each university pertaining to general concerns about appropriate use of cost per degree information and specific concerns about the estimates prepared by MGT
- Proposals for alternative methodologies to calculate cost per degree estimates that have been developed by four universities.

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SECTION 1
FEBRUARY 24TH POWERPOINT PRESENTATION

Analysis of Instructional Program Costs per Degree Granted in the State University System of Florida

Presented by:
Dr. Kent Caruthers



February 24, 2005

Scope of Cost per Degree Granted Analysis

- **Phase 1 Assignment**
 - Develop an estimate of the operating costs of reaching the degree production goals identified by the BOG by FY 2012-13
 - Results reported at November BOG meeting
- **Phase 2 Assignment**
 - Develop cost per degree estimates that are reported by university by level with some type of programmatic breakout
 - Results reported at February BOG workshop

Key Definitions in Cost Analysis

- Expenditure Analysis v. Cost Analysis
- Direct v. Indirect Cost
- Average Cost v. Marginal Cost

Options for Programmatic Breakout in Cost per Degree Analysis

LEVEL OF ANALYSIS FOR STUDENT MAJOR PROGRAMS

- The National Center for Educational Statistics maintains a taxonomy known as CIP, the Classification of Instructional Programs.
- Program CIP codes are assigned at 3 levels of detail, captured by 2-, 4- and 6-digit codes.
- Targeted programs for SUS degree production are identified at the 6-digit level of detail.
- Cost per degree analysis is reported at the 2-digit level of detail.

Example of 2-, 4- and 6-digit coding structure:

CIP Code	Program Name
13	EDUCATION
13 01	Education, General
13 02	Bilingual, Multilingual and Multicultural Education
13 03	Curriculum and Instruction
13 04	Educational Administration and Supervision
↓ ↓	
13 12	Teacher Education and Professional Development
13 12 01	Adult and Continuing Education and Teaching
13 12 02	Elementary Education and Teaching (<i>High Wage</i>)
13 12 03	Junior High/Intermediate/Middle School Education and Teaching (<i>Critical Need</i>)
13 12 04	Secondary Education and Teaching (<i>Critical Need</i>)
↓ ↓ ↓	
13 99 99	Education, Other

History of Expenditure Analysis in the SUS

- Florida Has Been a National Leader in Higher Education Cost Analysis
 - Performed Annually for Nearly 30 Years
 - Focuses on Cost per SCH by Course Discipline and Course Level
 - Was Developed by Inter-institutional Committee as Year-Long Process
- Florida and Other States Have Little Experience in Cost per Degree Analysis

History of Expenditure Analysis in the SUS (continued)

COST PER SCH BY UNIVERSITY AND BY LEVEL 2003-04 EXPENDITURE ANALYSIS

University	Lower	Upper	Grad I	Grad II	Overall
UF	\$165	\$241	\$459	\$720	\$274
FSU	\$175	\$224	\$515	\$736	\$258
FAMU	\$226	\$348	\$830	\$1,300	\$344
USF	\$153	\$232	\$439	\$616	\$234
FAU	\$203	\$275	\$418	\$1,074	\$279
UWF	\$185	\$314	\$612	\$1,103	\$303
UCF	\$129	\$207	\$420	\$653	\$207
FIU	\$163	\$222	\$473	\$809	\$238
UNF	\$172	\$236	\$397	\$512	\$226
FGCU	\$197	\$319	\$495		\$288
NCF	\$450	\$498			\$485
System	\$169	\$243	\$477	\$739	\$255

History of Expenditure Analysis in the SUS (continued)

**EXPENDITURES PER STUDENT CREDIT HOUR BY DISCIPLINE CATEGORY AND BY LEVEL
STATE UNIVERSITY SYSTEM OF FLORIDA, E & G, 2003-04**

Discipline Category		Course Level				Total SCH
CIP	Name	Lower	Upper	Grad I	Grad II	
01	Agriculture & Related Sciences	\$95	\$416	\$820	\$915	51,364
03	Natural Resources & Conservation	112	346	917	619	34,896
04	Architecture & Related Services	216	355	533	479	57,921
05	Area Studies	122	249	851	993	35,752
09	Communication	183	192	474	506	185,118
10	Communication Technologies		366			603
11	Computer & Information Sciences	139	323	565	690	153,051
13	Education	187	260	410	705	619,338
14	Engineering	209	404	684	741	306,067
15	Engineering Technologies	225	288	359	577	35,523
16	Foreign Languages	203	222	593	509	213,818
19	Family & Consumer Sciences	120	166	696	667	36,170
22	Legal Professions	123	151	445	3,026	88,972
23	English Language & Literature	207	217	494	515	408,021
24	Liberal Arts & General Studies	279	377	800	418	96,584
25	Library Science	195	180	313	620	27,577
26	Biological Sciences	197	265	722	755	246,866
27	Mathematics & Statistics	148	269	512	750	436,975
30	Multi/Interdisciplinary Studies	246	273	949	870	24,867
31	Parks and Leisure Studies	162	161	387	395	90,983
38	Philosophy & Religion	140	213	771	790	119,466
40	Physical Sciences	210	432	782	752	406,672
42	Psychology	78	195	552	740	307,993
43	Protective Services	104	146	404	831	124,839
44	Public Administration	185	237	371	818	106,331
45	Social Sciences	97	204	597	761	580,369
50	Visual & Performing Arts	236	361	762	857	342,244
51	Health Professions	123	284	425	771	337,786
52	Business & Management	122	181	365	1,177	939,974
54	History	124	224	630	865	176,758
All Discipline Average		\$169	\$243	\$477	\$739	6,592,898

Design of MGT's Cost per Degree Methodology

Phase 2 Design:

- Continued Focus on Phase 1 Question – Cost of Reaching Degree Goals
- Analyzed Most Recent 3-Year and 1-Year Periods
 - 3-Year Version Results Were Typically More Stable
 - 1-Year Version Results Were More Representative for High Growth Situations
- Expanded Phase 1 Methodology
 - Degree Level Costs Analyzed by Student Major Program
 - Bachelor's Degree Costs Analyzed by Entrant Type
- Attempted to Align with Degree Production Goals at 6-Digit CIP Code Level of Detail
 - Reported at 2-Digit CIP Code Level of Detail Due to Data Limitations

Design of MGT's Cost per Degree Methodology (continued)

SOURCES OF DATA

- 5-Week Schedule Required Use of Existing Data Bases
- Data Bases Utilized
 - Student Data Course File
 - Credit Hours by Student Major by Degree Sought
 - Degrees Granted by Student Major and Degree
 - Expenditure Analysis Report
 - Expenditures per Credit Hour by University, Discipline Category and Level

Design of MGT's Cost per Degree Methodology (continued)

ILLUSTRATION OF MAJOR STEPS

(note: data are illustrative and intended only to show steps in calculations)

	Course Discipline and Level Categories																		
	LD	LD	LD	LD	UD	UD	UD	UD	G-1	G-1	G-1	G-1	G-2	G-2	G-2	G-2			
Student Degree Program	Letters	Soc Sci	Math	All Other Disc	Letters	Soc Sci	Math	All Other Disc	Letters	Soc Sci	Math	All Other Disc	Letters	Soc Sci	Math	All Other Disc			
A. Total Number of Student Credit Hours Taken by Course Discipline and Level by Student Major Program by Level																			
Bachelors/FTIC-Accounting	60	60	60	420		60	30	510											
Bachelors/AATran-English	120	60	30	390	420	45		120	15										
Masters-Electrical Engrg						3	9	12		18	24	113		1					
Doctorate-Biology							3			3	12	60	1		3	98			
All Other Programs	1,000	1,000	500	3,500	12	300	120	5,523	9	24	12								
Total	1,180	1,120	590	4,310	432	408	162	6,165	24	45	48	173	1	1	3	98			
B. Percentage Distribution of Student Credit Hours by Course Discipline and Level by Student Major Program by Level																			
Bachelors/FTIC-Accounting	5.1%	5.4%	10.2%	9.7%	0.0%	14.7%	18.5%	8.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Bachelors/AATran-English	10.2%	5.4%	5.1%	9.0%	97.2%	11.0%	0.0%	1.9%	62.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Masters-Electrical Engrg	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	5.6%	0.2%	0.0%	40.0%	50.0%	65.3%	0.0%	100.0%	0.0%	0.0%			
Doctorate-Biology	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%	0.0%	0.0%	6.7%	25.0%	34.7%	100.0%	0.0%	100.0%	100.0%			
All Other Programs	84.7%	89.3%	84.7%	81.2%	2.8%	73.5%	74.1%	89.6%	37.5%	53.3%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%			
C. Cost by Course Discipline and Level Groupings																			
Cost by Discip by Level	240,000	200,000	132,000	1,000,000	80,000	90,000	40,000	1,500,000	10,000	20,000	24,000	80,000	800	900	2,900	75,000			
D. Cost by Student Major Program by Level																			
																E. Cost per Degree by Program by Level			
																Tot Prog Costs	Total Degrees	Cost/Degree	
Bachelors/FTIC-Accounting	12,203	10,714	13,424	97,448	-	13,235	7,407	124,088	-	-	-	-	-	-	-	-	278,519	10	27,852
Bachelors/AATran-English	24,407	10,714	6,712	90,487	77,778	9,926	-	29,197	6,250	-	-	-	-	-	-	-	255,471	18	14,193
Masters-Electrical Engrg	-	-	-	-	-	662	2,222	2,920	-	8,000	12,000	52,254	-	900	-	-	78,958	6	13,160
Doctorate-Biology	-	-	-	-	-	-	741	-	-	1,333	6,000	27,746	800	-	2,900	75,000	114,520	2	57,260
All Other Programs	203,390	178,571	111,864	812,065	2,222	66,176	29,630	1,343,796	3,750	10,667	6,000	-	-	-	-	-	2,768,131	100	27,681
Total	240,000	200,000	132,000	1,000,000	80,000	90,000	40,000	1,500,000	10,000	20,000	24,000	80,000	800	900	2,900	75,000	3,495,600	136	25,703

Design of MGT's Cost per Degree Methodology (continued)

PROCESS AND PARTICIPATION

- Group Meeting of Institutional Representatives – December 16, 2004
- Group Conference Call – December 22, 2004
- Distribution of Initial Results – January 21, 2005
- Campus Visits to Review Initial Results – January 22-31, 2005
- Model and Data Refinement – February 1-9, 2005

Design of MGT's Cost per Degree Methodology (continued)

OTHER MODELS FOR BOARD CONSIDERATION

- University Staff Have Proposed Other Models
- Four Other Models Will Be Discussed Later in Presentation

Results of MGT Cost per Degree Granted Analysis

**ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
BACHELOR'S DEGREES BY STUDENT MAJOR PROGRAM AND ENTRANT TYPE**

Program Category		Bachelor's Degrees by Entrant Type					
CIP	Name	FTIC		AA Transfer		Other Transfer	
		# Degrees	\$/Degree	# Degrees	\$/Degree	# Degrees	\$/Degree
01	Agriculture & Related Sciences	649	40,831	414	26,706	233	22,849
03	Natural Resources & Conservation	217	38,601	221	25,556	187	26,766
04	Architecture & Related Services	283	66,964	179	32,564	266	43,914
05	Area Studies	51	33,731	30	16,230	69	14,754
09	Communication	3,969	28,576	1,642	15,867	1,366	21,105
10	Communication Technologies						
11	Computer & Information Sciences	1,180	37,106	853	22,409	778	30,282
13	Education	3,468	40,323	4,735	20,723	2,771	27,278
14	Engineering	3,069	69,888	1,671	36,955	1,715	36,526
15	Engineering Technologies	336	41,423	336	21,391	224	37,216
16	Foreign Languages	492	22,800	188	17,023	275	18,699
19	Family & Consumer Sciences	944	32,875	288	21,767	263	18,119
22	Legal Professions	176	27,061	280	10,957	114	15,683
23	English Language & Literature	2,346	24,408	1,351	15,710	1,407	18,881
24	Liberal Arts & General Studies	717	125,334	1,031	19,011	590	43,050
25	Library Science						
26	Biological Sciences	2,080	63,791	910	28,515	981	39,774
27	Mathematics & Statistics	263	37,960	121	31,205	151	30,919
30	Multi/Interdisciplinary Studies	240	170,831	117	32,033	197	35,080
31	Parks and Leisure Studies	849	21,473	492	13,460	334	19,857
38	Philosophy & Religion	294	28,371	108	20,399	164	21,061
40	Physical Sciences	586	53,399	219	35,764	299	37,682
42	Psychology	3,301	29,468	2,549	15,325	2,086	18,788
43	Protective Services	1,529	34,487	1,516	13,372	1,280	18,084
44	Public Administration	400	26,603	967	15,818	721	18,357
45	Social Sciences	4,884	25,918	2,803	15,743	2,879	16,826
50	Visual & Performing Arts	1,920	55,098	1,031	27,631	1,069	35,360
51	Health Professions	2,993	39,974	2,584	19,349	2,546	22,352
52	Business & Management	11,865	27,921	9,731	14,673	8,988	17,230
54	History	684	27,920	516	19,253	452	20,785
All Program Average		49,785	37,757	36,883	18,673	32,405	22,854

* FTIC cost estimates for Liberal Arts & General Studies and for Multi/Interdisciplinary Studies are not representative due to reporting practices for student majors for entering students

Results of MGT Cost per Degree Granted Analysis (cont'd)

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED GRADUATE AND PROFESSIONAL DEGREES BY STUDENT MAJOR PROGRAM

Program Category		Graduate and Professional Degrees					
		Master's		Doctorate		Specialist/Professional	
CIP	Name	# Degrees	\$/Degree	# Degrees	\$/Degree	# Degrees	\$/Degree
01	Agriculture & Related Sciences	281	41,648	96	150,925		
03	Natural Resources & Conservation	196	38,502	31	93,108		
04	Architecture & Related Services	425	43,829	15	84,415		
05	Area Studies	112	60,011				
09	Communication	617	20,569	37	71,529		
11	Computer & Information Sciences	622	33,170	33	302,104		
13	Education	8,092	20,800	697	91,427	506	20,784
14	Engineering	3,926	24,529	564	119,661	4	73,035
15	Engineering Technologies	149	19,916				
16	Foreign Languages	282	32,111	34	96,980		
19	Family & Consumer Sciences	45	40,211	14	129,618		
22	Legal Professions	248	10,472			1,932	33,425
23	English Language & Literature	506	30,803	123	73,572		
24	Liberal Arts & General Studies	71	59,412	10	129,520		
25	Library Science	947	12,581	21	77,075	24	25,301
26	Biological Sciences	439	45,167	255	131,501		
27	Mathematics & Statistics	352	27,004	47	236,039		
30	Multi/Interdisciplinary Studies	35	42,166	35	117,141		
31	Parks and Leisure Studies	392	17,490	36	71,936		
38	Philosophy & Religion	108	38,457	19	287,281		
40	Physical Sciences	424	38,871	338	141,937		
42	Psychology	599	25,025	245	143,509	114	43,705
43	Protective Services	593	16,160	6	368,294		
44	Public Administration	1,933	21,200	51	154,975		
45	Social Sciences	971	27,995	173	124,574		
50	Visual & Performing Arts	768	47,876	74	90,475		
51	Health Professions	4,071	28,711	747	35,649	86	30,834
	DDS					227	223,769
	DVM					239	210,441
	MD					623	259,781
	PHARMD					1,064	65,477
52	Business & Management	1,933	21,200	51	154,975		
54	History	971	27,995	173	124,574		

Results of MGT Cost per Degree Granted Analysis (cont'd)

ILLUSTRATION OF VARIANCE IN COST PER DEGREE WITHIN A DISCIPLINE CATEGORY

CIP Code	Discipline Name	Estimated Cost per Bachelor's Degree
450101	Social Sciences, General	\$ 18,713
450201	Anthropology	22,637
450601	Economics	13,348
450701	Geography	19,864
450901	International Relations	21,993
451001	Political Science	31,318
451101	Sociology	17,918
450000	Average, Social Sciences	\$ 22,150
<i>Average without Political Science</i>		\$ 18,951

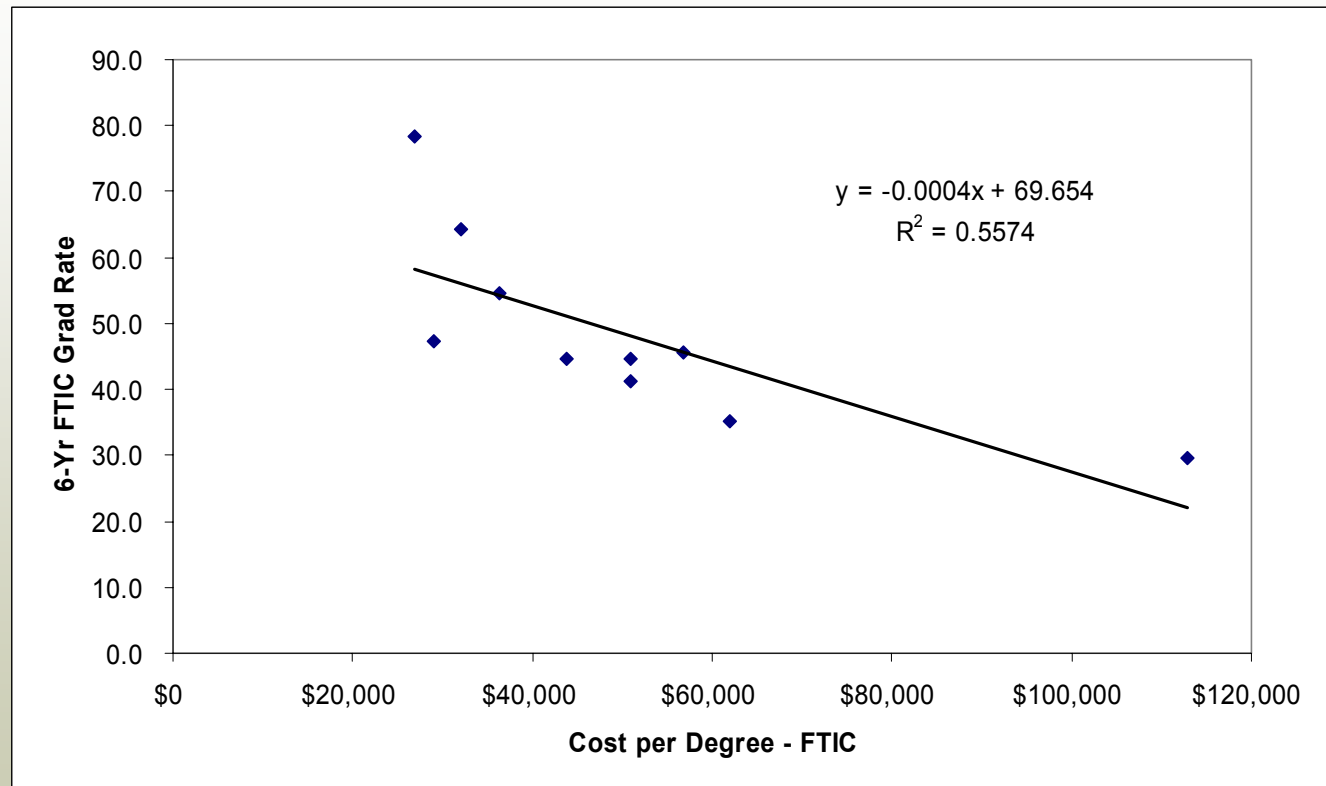
Results of MGT Cost per Degree Granted Analysis (cont'd)

COMPARISON OF ESTIMATED INSTRUCTIONAL PROGRAM COST PER BACHELORS DEGREE GRANTED BY UNIVERSITY AND ENTRANT TYPE

Institution	Bachelor's Degrees by Entrant Type					
	FTIC		AA Transfer		Other Transfer	
	# Degrees	\$/Degree	# Degrees	\$/Degree	# Degrees	\$/Degree
Florida A&M University	3,022	56,818	306	30,355	905	31,747
Florida Atlantic University	2,015	61,954	3,687	20,456	5,296	26,834
Florida Gulf Coast University	272	112,889	812	25,906	683	38,879
Florida International University	4,280	43,875	3,415	19,324	5,729	22,547
Florida State University	10,625	32,091	3,872	18,297	3,855	15,937
New College of Florida	260	82,523	15	66,746	114	53,663
Univeristy of Central Florida	6,218	36,281	8,934	14,937	3,850	16,503
University of Florida	15,543	26,865	5,726	17,315	3,049	13,535
University of North Florida	2,007	29,023	2,567	23,025	1,781	35,652
University of South Florida	4,289	50,908	5,618	19,773	5,575	22,829
University of West Florida	960	50,930	1,845	22,928	1,539	31,759
FAMU-FSU Joint Engineering	488	93,239	110	16,215	120	46,420

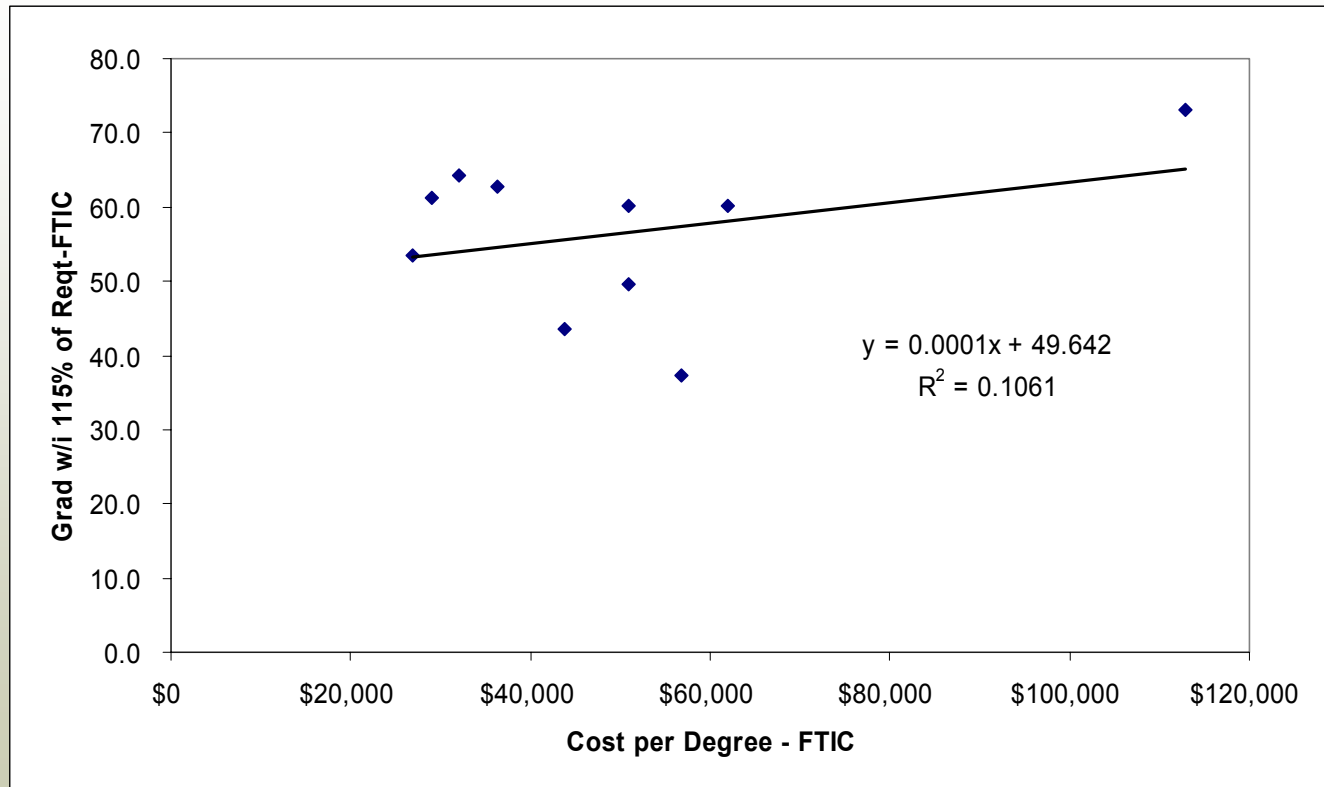
Results of MGT Cost per Degree Granted Analysis (cont'd)

IMPACT OF GRADUATION RATE ON COST PER DEGREE



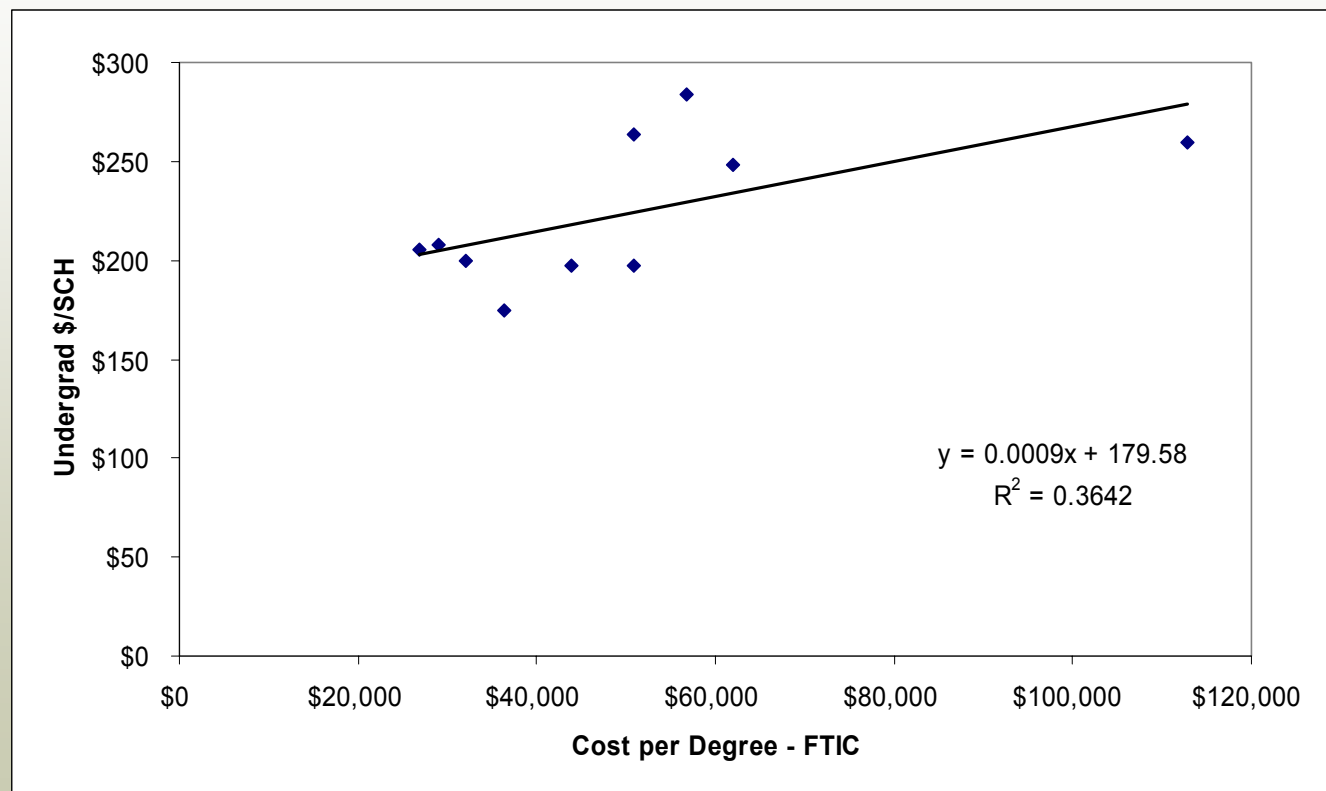
Results of MGT Cost per Degree Granted Analysis (cont'd)

IMPACT OF EXCESS HOURS ON COST PER DEGREE



Results of MGT Cost per Degree Granted Analysis (cont'd)

IMPACT OF SCH FUNDING RATE ON COST PER DEGREE



Results of MGT Cost per Degree Granted Analysis (cont'd)

- Section 3 of Report Package Includes Separate Pages for Each University
- Instructional Program Cost per Degree Granted
 - By 2-digit CIP
 - By Degree Type
 - By Entrant Type for Bachelor's Degrees

Results of MGT Cost per Degree Granted Analysis (cont'd)

GENERAL CAVEATS

- Current costs may not predict future costs.
- Graduate and undergraduate costs are interrelated.
- Some students incur instructional expenses at more than one institution.
- Institutional missions can affect cost per degree.
- Institutional size affects cost per degree.
- The SUS expenditure analysis does not capture costs at the 6-digit level of detail.
- Alternative cost models may be more appropriate depending on the intended use of cost information.

Results of MGT Cost per Degree Granted Analysis (cont'd)

CAVEATS SPECIFIC TO MGT MODEL

- Not all instruction is intended to lead to degrees
- Growth rates affect cost per degree.
- Joint degree programs (e.g., FAMU-FSU engineering) have combined costs but separate degrees.
- Students change majors.
- The current model was developed in a very short timeframe and needed to rely on existing data sets.

Results of MGT Cost per Degree Granted Analysis (cont'd)

LESSONS LEARNED

If the Board of Governors determines there is a continuing need to report degree cost information, the model should be specifically designed to address key policy questions and developed with sufficient time to refine underlying data bases.

Other Models for Estimating Cost per Degree

SUMMARY OF ALTERNATIVES

- UWF has proposed a model that assigns a cost to each required course for a degree program, as listed in the college catalog. Cost information comes from the SUS Expenditure Analysis. The result typically represents the lowest possible cost for producing the specified type of degree given the current instructional delivery model of the university.

Other Models for Estimating Cost per Degree (cont'd)

SUMMARY OF ALTERNATIVES

- UNF has proposed a model that identifies the cost of courses actually taken by recent graduates of each degree program. Cost information comes from the SUS Expenditure Analysis. Compared to the UWF model, costs typically should be higher in instances where students enrolled in courses beyond those required for graduation.

Other Models for Estimating Cost per Degree (cont'd)

SUMMARY OF ALTERNATIVES

- UF has proposed a model that identifies the cost of courses actually taken by recent graduates of each degree program. Cost information comes from internal cost analysis at the departmental level of detail. Compared to the UNF model, costs should be more directly related to individual disciplines within broad discipline categories. Compared to the UWF model, costs typically should be higher in instances where students enrolled in courses beyond those required for graduation. UF proposes that results from its costing model be integrated with existing SUS accountability reports.

Other Models for Estimating Cost per Degree (cont'd)

SUMMARY OF ALTERNATIVES

- FAMU has proposed a model that would separately identify the cost of graduates by program and the cost of serving non-graduates. The cost per graduate component would be based on courses actually taken by recent graduates, similar to the UNF and UF alternatives. The key difference is that the cost of serving non-graduates would be clearly identified and made available for cost-benefit analyses.

Other Models for Estimating Cost per Degree (cont'd)

COMPARISON OF KEY FEATURES OF ALTERNATIVE COSTING MODELS

Issues	Alternative Models				
	MGT	UWF	UNF	UF	FAMU
Courses Taken Information					
Source of Information	SUS Student Data Course Files for most recent periods	Course Catalog Requirements	SUS Student Data Course Files for multiple past periods	University Internal Records for multiple past periods	Not specified, but could use Student Data Course Files
Information Extracted	State fundable credit hours by course discipline and level by current student majors by program and degree type	State fundable credit hours by course discipline and level by current student majors by program and degree type	State fundable credit hours by course discipline and level by current student majors by program and degree type	State fundable credit hours by department and level by recent graduates by program and degree type	State fundable credit hours by course discipline and level by current student majors by program and degree type
Treatment of Cost of Excess Failed Courses Taken by Graduates	Reflected in cost per degree	Not included in cost per degree	Reflected in cost per degree	Reflected in cost per degree	Reflected in cost per degree
Treatment of Cost of Students Changing Majors	Reflected in cost per degree proportionately in each program in which the student majored	Not included in cost per degree	Reflected in cost per degree of program in which the student graduated	Reflected in cost per degree of program in which the student graduated	Reflected in cost per degree of program in which the student graduated
Treatment of Cost of Intra-SUS Transfers	Reflected in cost per degree proportionately for each institution attended	Not included in cost per degree	Only includes costs incurred at institution granting degree; costs at other institutions not included	Only includes costs incurred at institution granting degree; costs at other institutions not included	Transfer students excluded from the analysis but could be included if desired
Treatment of Cost of Transfers Out of SUS	Reflected in cost per degree proportionately for each SUS institution attended	Not included in cost per degree	Not included in cost per degree	Not included in cost per degree	Included in separate cost per non-graduate calculation
Treatment of Cost of Dropouts	Reflected in cost per degree of program in which student was enrolled	Not included in cost per degree	Not included in cost per degree	Not included in cost per degree	Included in separate cost per non-graduate calculation
Treatment of Cost of Non-Degree Seeking Students	Reflected in cost per degree proportionately across all degree programs	Not included in cost per degree	Not included in cost per degree	Not included in cost per degree	Included in separate cost per non-graduate calculation

Other Models for Estimating Cost per Degree (cont'd)

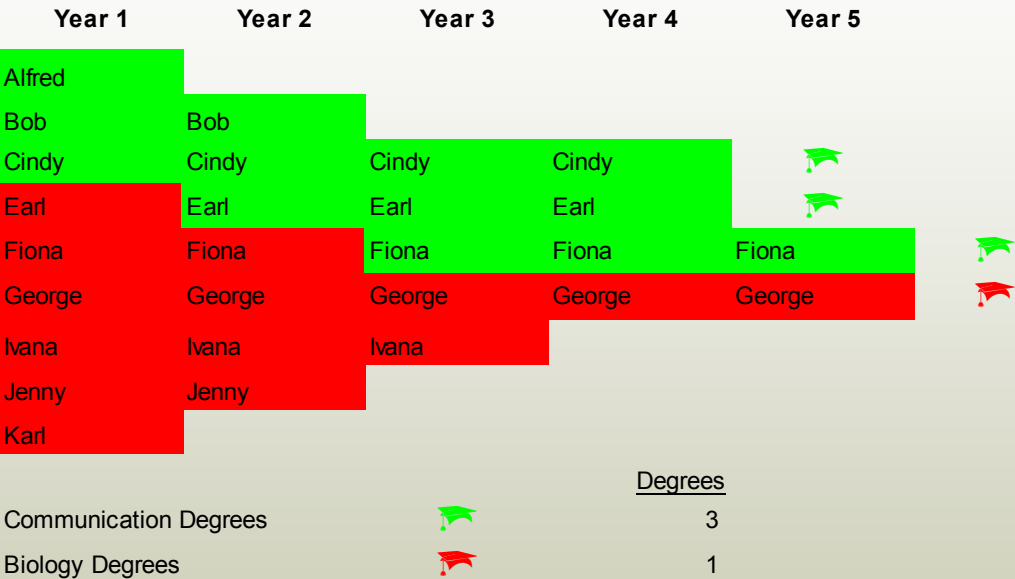
**COMPARISON OF KEY FEATURES
OF ALTERNATIVE COSTING MODELS (Continued)**

Issues	Alternative Models				
	MGT	UWF	UNF	UF	FAMU
Financial Information					
Source of Information	SUS Expenditure Analysis	SUS Expenditure Analysis	SUS Expenditure Analysis	Internal University Information Developed Using Modification of SUS Expenditure Analysis Model	Not specified, but could use SUS Expenditure Analysis
Information Extracted	Cost per fundable student credit hour by 2-digit CIP category and course level	Cost per fundable student credit hour by 2-digit CIP category and course level	Cost per fundable student credit hour by 2-digit CIP category and course level	Cost per fundable student credit hour by department and course level	Cost per fundable student credit hour by 2-digit CIP category and course level
Treatment of Indirect Costs	Costs of Library, Student Services, General Administration, etc., included proportionately	Costs of Library, Student Services, General Administration, etc., included proportionately	Costs of Library, Student Services, General Administration, etc., included proportionately	Costs of Library, Student Services, General Administration, etc., included proportionately	Costs of Library, Student Services, General Administration, etc., included proportionately
Provision for Other Cost Objectives	Research and Public Service are final cost objectives and not allocated to Instruction	Research and Public Service are final cost objectives and not allocated to Instruction	Research and Public Service are final cost objectives and not allocated to Instruction	Research and Public Service are final cost objectives and not allocated to Instruction	Cost per non-graduate, Research and Public Service are final cost objectives and not allocated to cost/graduate
Cost Implications					
Typical Cost Results	Typically will yield highest cost per graduate	Typically will yield low est cost per graduate	Typically will yield mid-range cost per graduate	Typically will yield mid-range cost per graduate, but with more specific discipline detail	Typically will yield mid-range cost per graduate
Policy Implications					
What Question is the Model Intended to Answer	What will it cost to produce x degrees in future using current course delivery structures?	What is the low est possible cost to produce a degree given current course delivery structures?	How much of all recent instructional costs can be directly attributed to those students who recently graduated?	How much of all recent instructional costs can be directly attributed to those students who recently graduated?	How much of all recent instructional costs can be directly attributed to those students who recently graduated and to who fail to graduate?

Other Models for Estimating Cost per Degree (cont'd)

ILLUSTRATION OF IMPACT OF ALTERNATIVE COSTING MODELS ON COST PER DEGREE

Base Line Information of Student Enrollment, Graduation and Expenditures by Year







Total Expenditures	# Years	# Years	\$/Year	Cost
Communication Program	13	13	\$ 5,000	\$ 65,000
Biology Program	14	14	6,500	91,000
Total	27	27		\$ 156,000

Other Models for Estimating Cost per Degree (cont'd)

ILLUSTRATION OF IMPACT OF ALTERNATIVE COSTING MODELS ON COST PER DEGREE

Simulation of UWF Model

Year 1	Year 2	Year 3	Year 4	Year 5
Alfred				
Bob	Bob			
Cindy	Cindy	Cindy	Cindy	
Earl	Earl	Earl	Earl	
Fiona	Fiona	Fiona	Fiona	Fiona 
George	George	George	George	George 
Ivana	Ivana	Ivana		
Jenny	Jenny			
Karl				

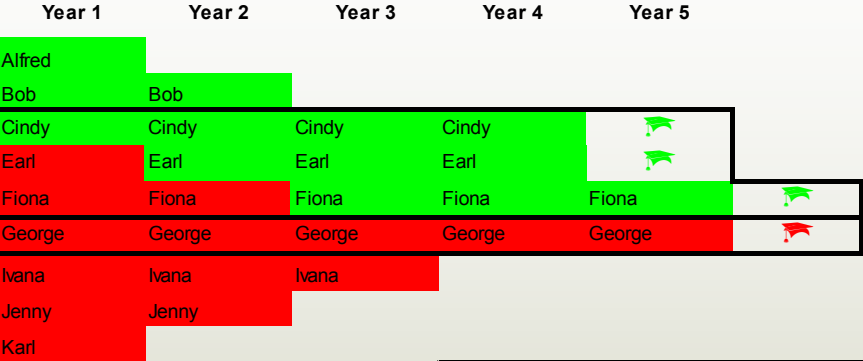
Cost of Communication Degree
 Cost of Excess Hours for Communication Degree
 Cost of Non-Completers in Communication
 Cost of Biology Degree
 Cost of Excess Hours for Biology Degree
 Cost of Non-Completers in Biology
 Cost of Changes in Major

# Years	\$/Year	Cost	Degrees	Cost per Degree	Degree Costs
12	\$5,000	\$60,000	3	\$20,000	\$ 60,000
3	\$5,000	\$15,000			
1	\$5,000	\$5,000			
4	\$6,500	\$26,000	1	\$26,000	\$ 26,000
1	\$6,500	\$6,500			
6	\$6,500	\$39,000			
3	\$1,500	\$4,500			
30		\$ 156,000			\$ 86,000

Other Models for Estimating Cost per Degree (cont'd)

ILLUSTRATION OF IMPACT OF ALTERNATIVE COSTING MODELS ON COST PER DEGREE

Simulation of UNF/UF/FAMU Model

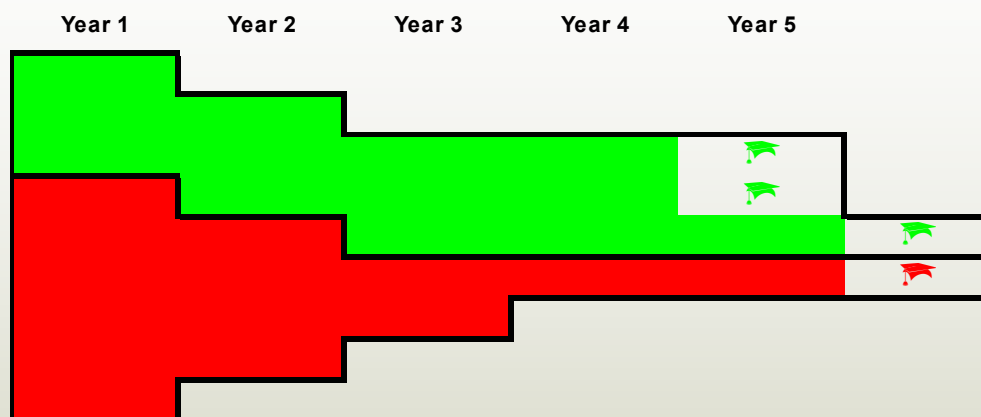


	# Years	\$/Year	Cost	Degrees	Cost per Degree	Degree Costs
Cost of Communication Degree	10	\$5,000	\$50,000	3	\$23,167	\$ 69,500
Biology	3	\$6,500	\$19,500			
Total			\$69,500			
Cost of Excess Hours for Communication Degree	-	\$5,000	\$0	1	\$32,500	\$ 32,500
Cost of Non-Completers in Communication	3	\$5,000	\$15,000			
Cost of Biology Degree	-	\$6,500	\$0			
Biology	5	\$6,500	\$32,500			
Total			\$32,500			
Cost of Excess Hours for Biology Degree	-	\$6,500	\$0	6	\$6,500	\$39,000
Cost of Non-Completers in Biology	6	\$6,500	\$39,000			
Cost of Changes in Major	-		\$0			
	27		\$ 156,000			\$ 102,000

Other Models for Estimating Cost per Degree (cont'd)

ILLUSTRATION OF IMPACT OF ALTERNATIVE COSTING MODELS ON COST PER DEGREE

Simulation of MGT Model



Cost of Communication Degree
 Cost of Excess Hours for Communication Degree
 Cost of Non-Completers in Communication
 Cost of Biology Degree
 Cost of Excess Hours for Biology Degree
 Cost of Non-Completers in Biology
 Cost of Changes in Major

# Years	\$/Year	Cost	Degrees	Cost per Degree	Degree Costs
13	\$5,000	\$65,000	3	\$21,667	\$ 65,000
-	\$5,000	\$0			
-	\$5,000	\$0			
14	\$6,500	\$91,000	1	\$91,000	\$ 91,000
-	\$6,500	\$0			
-	\$6,500	\$0			
-		\$0			
27		\$ 156,000			\$ 156,000

Policy Issues for Board Consideration

- Clarification of Intended Use of Cost per Degree Information
 - Accountability Information
 - Funding Model
 - Strategic Planning
- Intended Use of Results May Influence Model Design
 - Desired Treatment of Costs Related to Non-Graduates
 - Students Transferring to Other Institutions
 - Students Enrolling for Certificate or Other Non-Degree Goals
 - Students Who Discontinue Academic Studies
 - Desired Level of Discipline Detail

SECTION 2

BACKGROUND PAPER

DESIGN OF A MODEL TO ESTIMATE COST PER DEGREE IN FLORIDA'S STATE UNIVERSITIES

Introduction

As part of its strategic planning process, the Board of Governors has requested information on cost per degree awarded. Such costing information is desired by degree level, by program, and by institution.

This section of the report includes the results of our efforts to estimate the costs per degree. In addition to listing data by program and level for each university, this section begins with a discussion of background issues, design options, data sources and methodology, and limitations on use of the results.

Background

Cost per degree is an unfamiliar concept for most of us. We have had little experience in calculating and interpreting cost per degree information. Most of our costing experience has focused on variations of cost per student credit hour. In the cost per SCH context, level and discipline usually serve to describe the attributes of courses rather than the students who receive degrees and their major fields of study.

Despite its novelty, consideration of cost per degree information does bring attention to the choices that must be made for the universities to dramatically increase their level of degree production. For instance, enrolling community college transfer students who might be able to earn a bachelor's degree with only 60 hours of university instruction becomes an attractive option for achieving a lower cost per degree rate. On the other hand, enrolling students who are unlikely to graduate serves to increase the cost per degree.

Purpose of the Degree Costing Model

The purpose of developing degree costing information in support of the BOG strategic planning effort is to gain an understanding of the general magnitude of expenditure that is likely to be required over the long term for the SUS to grow sufficiently to meet its degree production goals. For this application, a +/- 10% margin of error is understood to be acceptable. In his guidance to the consulting team at the project kickoff meeting, the directive of the committee chair was to be "directionally correct."

- ***The goal of the current analysis is NOT to determine what it would cost for a student to graduate if that student strictly adhered to the catalog listing of degree requirements.*** This type of information would grossly understate future expenditure requirements to accommodate growth since it would exclude the costs of students taking excess hours to graduate (for example, due

to enrichment courses or to changes in major) and students who enroll but do not graduate (either due to original intent to not seek a degree, transfer to another institution, or poor performance).

- ***The purpose of the current degree costing model is NOT to develop a new funding model for potential use in requesting and/or allocating state appropriations.*** Much greater care would be needed for the development of a funding model to assure that expenditure information used in the model was reflective of price-levels in the year(s) to be funded and that all inconsistent coding or mismatched data issues were resolved to avoid erroneous results. For application to annual funding level decisions, cost per degree results with a +/- 1% margin of error would be problematic.

Conceptual and Technical Considerations in Estimating Cost Per Degree

At the December 16, 2004 meeting and the December 22, 2004 conference call between university representatives, Board of Governors staff and the consulting team, a number of issues were raised that present either conceptual or technical challenges to building a meaningful model of cost per degree. The following summary table presents the questions or challenges identified in the course of the meetings, starting with the broadest estimate of cost per degree and proceeding to narrower, more detailed estimates.

View from 60,000 Feet: System-wide Cost Per Degree (All Levels)

At the highest summary level, the cost per degree would be the total of the relevant SUS expenditures (however they are defined) divided by the total number of degrees. Some of the challenges raised relate to the initial premise that such an analysis is possible or desirable.

Challenges at this level of analysis:

- ***Not all instruction leads to, or is intended to lead to, degrees.*** Many university representatives felt that determining cost per degree at any level of detail was impossible or misleading. Some objected to the premise that instructional productivity should be measured by the number of degrees. A considerable percentage of instruction does not lead directly to degrees, including courses taken by non-degree-seeking students, dropouts, and students who transfer out of the system. Some credits may lead to certificates, or completion of licensure requirements short of a degree, that are not reflected in the standard tabulations of degrees.
- ***Cost per credit hour/FTE is a better measure of instructional output.*** The traditional measure of instructional output is credit hours, or full-time-equivalent enrollment. Many university representatives believed this better reflected the instructional output of their institutions than the number of degrees.

- **Current costs may not predict future costs.** As current expenditures took place in an environment of reduced state appropriations, the real cost per degree might be higher if the system were not under-funded. On the other hand, the cost per degree could be lower if, as many institutions are anticipating, improvements in efficiency are made (improved graduation rates, reduced excess hours, etc.).
- **Students leave the system without degrees.** When students leave before completing a degree, they will have incurred instructional costs with no corresponding degree. The costs of attrition have to be built in to the cost per degree, or accounted for separately in a “cost per departure” or some such measure. Some students who leave before completing a degree may complete their degrees outside the SUS but still use their SUS credits toward a degree at another institution.
- **Students enter the system with varying levels of credit and/or preparation.** Is the cost of a degree just the SUS expenditure or should other expenditures prior to students’ entry into the system be taken into account? At both graduate and undergraduate levels, students may enter at varying levels of progress, from transfer students with two or three years already complete to students in need of significant remediation. Should the costs of prior preparation be added to the SUS costs? Should the cost of remediation within the SUS be subtracted?
- **Instructional and non-instructional expenditures may not be clearly distinguishable.** Determining how to allocate expenditures that are not directly related to instruction was the main technical challenge raised. The SUS Expenditure Analysis does proportionally allocate some support activities, such as advising and library services, as indirect instructional costs, but other expenditures, such as research and public service, are not usually counted as direct or indirect costs of instruction. However, it would be very difficult to hire faculty or build programs with no research or public service component. Especially at the graduate level, the distinction between research and instructional expenditures is very difficult to make.

View from 20,000 Feet: System-wide Cost Per Degree by Level (Bachelor’s, Master’s, Doctorate, First Professional)

The first level of detail in a cost per degree analysis would be differentiating the cost by the level of degree.

Additional challenges at this level of analysis:

- **Graduate and undergraduate program costs are related.** Universities with graduate programs often use graduate assistants as a relatively inexpensive way to deliver some of their

undergraduate instruction. The higher cost of graduate programs may therefore be offset by the savings at the undergraduate level. Likewise, the teaching of undergraduates is part of the education of graduate students.

- ***The SUS Expenditure Analysis does not include all instructional expenditures.*** The Expenditure Analysis is the primary resources for identifying instructional expenditures by level in the SUS. However, it includes only expenditures of state appropriations and tuition and fee revenue. It does not include expenditures of funds from other sources, such as university endowments, contracts and grants, or auxiliary enterprises. To the extent that instruction is subsidized through any of these sources, the total costs would be underestimated. Other financial data sources, such as the files submitted to the USDOE (IPEDS), include all funding sources in instructional expenditures, but do not break expenditures down by level.

View from 2,000 Feet: Institutional Cost Per Degree

The next level of breakdown involves isolating costs by individual SUS institution.

Additional challenges at this level of analysis:

- ***Some students incur instructional expenses at more than one SUS institution.*** If a student transfers from one SUS institution to another, are the instructional costs to be considered an attrition expense at the first institution or a built-in, assumed cost at the institution where the student graduates?
- ***Institutional missions can affect the cost per degree.*** Institutions with certain missions, such as serving academically less-prepared students or a high-cost metropolitan area, may have higher expenditures. Should the costs associated with these factors be included in the expenditures per degree or factored out separately?
- ***Growth rates and institutional size affect cost per degree.*** Newer, or rapidly-growing institutions may have higher costs related to startup costs or to instruction that has not yet resulted in degrees.
- ***Joint programs (in particular the FAMU/FSU Engineering School) have combined costs but separate degrees.***

View from 500 Feet: Cost Per Degree by Program (Within Institutions)

The final level of analysis is at the program level within an institution.

Additional challenges at this level of analysis:

- ***Students (especially undergraduates) often change majors.*** Students may incur costs in pursuing one major only to change to another one with very different requirements. In some cases, they may change majors multiple times. Some programs tend to have high attrition rates (Engineering, Chemistry) and others tend to gain students who leave the high-attrition programs (Business, Communications). Should all of the costs be associated with the degree in which they finally graduate? What about students who switch majors multiple times and never graduate?
- ***The expenditure analysis does not differentiate instructional costs at specific program (6-digit CIP) level.*** The Expenditure Analysis only differentiates costs at the broad 2-digit level (Education vs. Physical Sciences) and not at the specific program level (Special Education vs. Elementary Education or Chemistry vs. Physics). This may result in underestimated costs in some areas and overestimated costs in others. Distinguishing at the finest level of detail can become very difficult because of the overlapping faculty assignments and major requirements across the programs within a 2-digit CIP code.

Design Options for the Degree Costing Model

As the discussions on both December 16th and December 22nd demonstrated, the development of a costing model requires a number of decisions about which data sources to use and how to handle various situations. Based on the preliminary degree costing model developed for a November 2004 report to the BOG, a number of concerns and alternatives were identified.

- ***Use of fully allocated costs.*** The current Expenditure Analysis model treats research and public service as separate entities with no specific provisions for estimating the increased costs of these programs as the universities grow. An optional approach would be to allocate the costs of research and public service across the several instructional cost categories.
- ***Use of information from a single year.*** The November model used a 3-year summary of data in an attempt to smooth out data irregularities. If the most recent year is considered to be a better indicator of future patterns, an optional approach would be to rely only on newly available data from 2003-04 in development of the cost factors.
- ***Six-digit CIP for majors.*** Since some of the targeted programs are identified at the six-digit level of detail, an option would be to develop a version of the Induced Course Load Matrix that expanded the number of student majors. The course discipline dimension of the matrix would need to remain at the two-digit level to match the expenditure analysis reporting categories.

- ***Treatment of lower division.*** The ICLM approach was used for lower division in the preliminary costing model. Since many lower division students have undeclared majors and/or change majors several times, an optional approach for handling lower division costs would be use the overall average cost for lower division student rather than calculate the specific costs of each major.
- ***Allocation of cost related to attrition as separate cost center.*** The preliminary model determines the total costs attributed to each two-digit grouping of majors for each level, and then divides that amount by the number of degrees awarded. This approach attributes the costs incurred by students who do not graduate to the cost per degree. An optional approach would be to somehow allocate instructional costs between those who graduate and those who do not. The cost per degree could also be defined by the cost of only those credits required for graduation as outlined in the university catalog, with additional credits allocated to other instructional outputs (excess credits, attrition, etc.)
- ***Ensuring that an appropriate set of expenditures are taken into account.*** One university representative described a program where some of the expenditures were “off book” and, thus, not included in the Expenditure Analysis. Many other examples of mismatches between the expenditure and instructional production data are likely to exist. A determination needs to be made whether these situations lead to a material underestimation of future degree costs and, if so, what adjustments can be made.
- ***Treatment of improved academic efficiency.*** The preliminary model multiplies current costs per degree by the number of degrees planned in 2012-13. If the universities become more efficient in the future in degree production (i.e., a lower ratio of enrollments per degree), the cost projections may be overstated. Some provision may need to be made in the projection component of the model to recognize this potential productivity gain.
- ***Adjustments for developing institutions and/or programs.*** Developing programs tend to have a higher ratio of enrollments per degree than will be experienced once the program becomes established. For our purposes, this becomes similar to the “improved academic efficiency” issue discussed above. Some provision in the projection model may be needed to adjust the costs of developing programs to anticipate the productivity gains.

- ***Institutional level of detail in cost per degree calculations.*** In the first phase, MGT calculated costs per degree on a system summary basis. However, the BOG wishes to see data on differences in costs per degree by institution in the second phase. Due to smaller units of analysis, much greater variability in the results is likely to be seen. Some provision may need to be made to substitute system average data for institutional data in the projection model in instances where the institutional numbers are not thought to be good predictors of future costs.
- ***Non-degree completion outcomes (certificates, etc.).*** Non-degree outcomes are not tabulated at the state level. A mechanism to allow universities to identify credits (and costs) associated with non-degree outcomes would have to be created.

Data Sources

Three major sources of SUS data were made available to MGT to calculate its estimates of cost per degree under the model.

- ***Induced Course Load Matrix (ICLM)***, which shows the number of hours taken by degree-seeking students (classified by six-digit student major, degree level sought, and type of student at entrance) at each course discipline and course level in a particular fiscal year.
- ***The State University System of Florida Expenditure Analysis.*** Data from both the E&G and Special Unit versions of the Expenditure Analysis were used. In particular, data in the "Total Full Expenditure" column in Report IV was extracted for each level (Lower, Upper, Grad I, Grad II, Grad III, Clinical) for each 2-digit CIP discipline. For E&G, information for each university was extracted for the most recent 3-year period (2001-02, 2002-03 and 2003-04).
- ***Degrees Granted***, reported by six-digit CIP code, by degree level and type of entrant in a particular fiscal year.

Illustrative Overview of Degree Costing Model

A broad overview of how the degree costing model incorporates the three data sources is shown in Exhibit 1. For simplicity of the illustration, a limited number of student majors and course disciplines are shown.

EXHIBIT 1
ILLUSTRATION OF DEGREE COSTING MODEL
(note: data are illustrative and intended only to show steps in calculations)

Student Degree Program	Course Discipline and Level Categories															
	LD Letters	LD Soc Sci	LD Math	LD All Other Disc	UD Letters	UD Soc Sci	UD Math	UD All Other Disc	G-1 Letters	G-1 Soc Sci	G-1 Math	G-1 All Other Disc	G-2 Letters	G-2 Soc Sci	G-2 Math	G-2 All Other Disc
A. Total Number of Student Credit Hours Taken by Course Discipline and Level by Student Major Program by Level																
Bachelors/FTIC-Accounting	60	60	60	420		60	30	510								
Bachelors/AATran-English	120	60	30	390	420	45		120	15							
Masters-Electrical Engrg						3	9	12		18	24	113				
Doctorate-Biology							3			3	12	60	1		3	98
All Other Programs	1,000	1,000	500	3,500	12	300	120	5,523	9	24	12					
Total	1,180	1,120	590	4,310	432	408	162	6,165	24	45	48	173	1	1	3	98
B. Percentage Distribution of Student Credit Hours by Course Discipline and Level by Student Major Program by Level																
Bachelors/FTIC-Accounting	5.1%	5.4%	10.2%	9.7%	0.0%	14.7%	18.5%	8.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bachelors/AATran-English	10.2%	5.4%	5.1%	9.0%	97.2%	11.0%	0.0%	1.9%	62.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Masters-Electrical Engrg	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	5.6%	0.2%	0.0%	40.0%	50.0%	65.3%	0.0%	100.0%	0.0%	0.0%
Doctorate-Biology	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%	0.0%	0.0%	6.7%	25.0%	34.7%	100.0%	0.0%	100.0%	100.0%
All Other Programs	84.7%	89.3%	84.7%	81.2%	2.8%	73.5%	74.1%	89.6%	37.5%	53.3%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
C. Cost by Course Discipline and Level Groupings																
Cost by Discip by Level	240,000	200,000	132,000	1,000,000	80,000	90,000	40,000	1,500,000	10,000	20,000	24,000	80,000	800	900	2,900	75,000
D. Cost by Student Major Program by Level																
Bachelors/FTIC-Accounting	12,203	10,714	13,424	97,448	-	13,235	7,407	124,088	-	-	-	-	-	-	-	-
Bachelors/AATran-English	24,407	10,714	6,712	90,487	77,778	9,926	-	29,197	6,250	-	-	-	-	-	-	-
Masters-Electrical Engrg	-	-	-	-	-	662	2,222	2,920	-	8,000	12,000	52,254	-	900	-	-
Doctorate-Biology	-	-	-	-	-	-	741	-	-	1,333	6,000	27,746	800	-	2,900	75,000
All Other Programs	203,390	178,571	111,864	812,065	2,222	66,176	29,630	1,343,796	3,750	10,667	6,000	-	-	-	-	-
Total	240,000	200,000	132,000	1,000,000	80,000	90,000	40,000	1,500,000	10,000	20,000	24,000	80,000	800	900	2,900	75,000
E. Cost per Degree by Program by Level																
	Tot Prog Costs		Total Degrees		Cost/ Degree											
Bachelors/FTIC-Accounting	278,519		10		27,852											
Bachelors/AATran-English	255,471		18		14,193											
Masters-Electrical Engrg	78,958		6		13,160											
Doctorate-Biology	114,520		2		57,260											
All Other Programs	2,768,131		100		27,681											
Total	3,495,600		136		25,703											

Section A of the exhibit shows the type of information that comes from the Induced Course Load Matrix. For instance, all of the students who were FTICs at entry and major in accounting at the bachelor's level took 60 credit hours of lower division math during the period. In the illustration, students who were AA transfers at entry and are pursuing a bachelor's degree in English took 30 hours of lower division math.

In Section B of the exhibit, the student credit hours from Section A are used to calculate the relative share of credit hours taken in each course discipline and level category by each student major, level, and entry type category. For instance, the FTIC bachelor's in Accounting students represented approximately 10.2% of the load in lower division math while the AA transfer bachelor's in English students represented approximately 5.1%.

Section C shows illustrative expenditure data that are derived from the Expenditure Analysis. For this illustration, lower division math had total direct and indirect expenditures of \$132,000.

Section D shows how the model allocates the cost of each course discipline and level category across student major categories. Continuing the focus on lower division math costs, \$13,424 of the costs were attributed to FTIC bachelor's in accounting students (10.2% of \$132,000). Based on similar calculations across all course disciplines, a total of \$278,519 was allocated to this same group of students.

Finally, Section E calculates the estimated cost per degree. Based on the illustrated 10 bachelor's degrees awarded to FTIC students in accounting, the estimated cost per degree is \$27,852.

Time Constraints for Model Development

The degree costing model illustrated above was developed between December 16, 2004 and January 19, 2005. By way of comparison, the development of the expenditure analysis model in the mid 1970s took over a year to complete and required the effort of several full-time staff in the Board office and significant involvement of campus personnel who were assigned part-time to assist in the effort. Over its 25-year history, the expenditure analysis has been subject to several refinements. If the Board of Governors determines there is a continuing need to report degree cost information, the model used for this report would benefit from a level of attention that is similar to that which was focused in earlier years on the expenditure analysis.

Comparison of Designs of November and January Costing Models

Based on experience in developing the original degree costing model and the input of university representatives and members of the Board, the model has been refined for the February report.

Refinements to the costing model since November 2004 report include:

- University-level of reporting rather than system-wide level of reporting
- Six-digit level of reporting for degree programs rather than two-digit level of reporting
- Classification of bachelors graduates by type of student at entrance (FTIC, AA Transfer, or Other Transfer)
- Further delineation of professional degree programs

Continuing features of the costing model include:

- Reported results are based on the average of the three most recent years of information. Due to the availability of new information since November, data for 2003-04 has replaced corresponding data for 2001-02. However, additional results that are based on the most recent single year are provided in response to university interest.
- The model does not track the entire course taking history of current graduates over the preceding 2-10 years, but rather uses current students by level as the basis to estimate typical course-taking behavior. For instance, it assumes the courses-taking patterns of current freshman, sophomore and junior students are similar to the course-taking patterns of current graduating seniors when they were at the freshman, sophomore and junior levels. The decision to use current students as the basis relates to the limited time available to access data for multiple time periods and to work with an expanded number of data sets as well as the desire to rely on current curriculum requirements.

SECTION 3
ANALYSES OF DEGREE COSTS
BY PROGRAM CATEGORY AND LEVEL FOR EACH UNIVERSITY
BASED ON MGT METHODOLOGY

UNIVERSITY

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ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
FLORIDA A&M UNIVERSITY
2001-2004

Entrant Type	Degree Level	CIP	PROGRAM_NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$1,389,625	11	\$126,330		
AATRAN	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$1,001,243	13	\$77,019		
AATRAN	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$21,421	1	\$21,421		*
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$308,522	13	\$23,732		
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$447,059	12	\$37,255		
AATRAN	BACH	13	EDUCATION	\$1,327,220	61	\$21,758		
AATRAN	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$259,768	8	\$32,471		*
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$302,059	2	\$151,029		*
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$19,234	1	\$19,234		*
AATRAN	BACH	40	PHYSICAL SCIENCES	\$315,574	4	\$78,893		*
AATRAN	BACH	42	PSYCHOLOGY	\$212,638	20	\$10,632		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$351,689	30	\$11,723		
AATRAN	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$263,341	14	\$18,810		
AATRAN	BACH	45	SOCIAL SCIENCES	\$276,132	18	\$15,341		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$337,730	6	\$56,288		*
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$1,512,301	51	\$29,653		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$907,578	39	\$23,271		
AATRAN	BACH	54	HISTORY	\$35,553	2	\$17,776	\$30,355	*
FTIC	BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$5,418,595	58	\$93,424		
FTIC	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$1,051,521	18	\$58,418		
FTIC	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$6,617,000	54	\$122,537		*
FTIC	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$402,171	9	\$44,686		
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$9,708,511	181	\$53,638		
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$11,970,195	204	\$58,677		
FTIC	BACH	13	EDUCATION	\$15,220,600	313	\$48,628		
FTIC	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$4,544,710	58	\$78,357		
FTIC	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$434,850	14	\$31,061		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,479,671	47	\$52,759		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$10,121,843	145	\$69,806		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$879,033	21	\$41,859		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$314,329	9	\$34,925		*
FTIC	BACH	40	PHYSICAL SCIENCES	\$3,811,688	53	\$71,919		
FTIC	BACH	42	PSYCHOLOGY	\$8,327,561	251	\$33,178		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$7,200,208	213	\$33,804		
FTIC	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,373,268	44	\$31,211		
FTIC	BACH	45	SOCIAL SCIENCES	\$13,418,795	253	\$53,039		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$9,899,285	88	\$112,492		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$20,802,669	424	\$49,063		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$36,911,286	553	\$66,747		
FTIC	BACH	54	HISTORY	\$796,938	12	\$66,412	\$56,818	
OTHER	BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$1,604,329	13	\$123,410		
OTHER	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$225,180	2	\$112,590		*
OTHER	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$3,354,241	37	\$90,655		
OTHER	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$76,120	4	\$19,030		*
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,043,771	27	\$38,658		
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,300,127	22	\$59,097		
OTHER	BACH	13	EDUCATION	\$4,021,118	80	\$50,264		
OTHER	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$2,091,488	31	\$67,467		
OTHER	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$49,643	3	\$16,548		*
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$384,068	11	\$34,915		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,073,166	10	\$107,317		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$162,649	4	\$40,662		*
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$75,870	2	\$37,935		*
OTHER	BACH	40	PHYSICAL SCIENCES	\$789,195	12	\$65,766		
OTHER	BACH	42	PSYCHOLOGY	\$935,022	39	\$23,975		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$1,392,211	49	\$28,412		
OTHER	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$354,527	14	\$25,323		
OTHER	BACH	45	SOCIAL SCIENCES	\$1,435,429	45	\$31,898		
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$1,584,222	24	\$66,009		
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$3,100,376	81	\$38,276		

OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$3,554,542	392	\$9,068		
OTHER	BACH	54	HISTORY	\$123,760	3	\$41,253	\$31,747	*
OTHER	DOCT	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$2,334,467	21	\$111,165	\$111,165	
OTHER	MAST	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$1,972,398	17	\$116,023		
OTHER	MAST	03	NATURAL RESOURCES AND CONSERVATION	\$1,473,894	17	\$86,700		
OTHER	MAST	04	ARCHITECTURE AND RELATED SERVICES	\$2,299,775	22	\$104,535		
OTHER	MAST	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,225,912	11	\$111,447		
OTHER	MAST	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$857,781	14	\$61,270		
OTHER	MAST	13	EDUCATION	\$7,887,411	234	\$33,707		
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$201,841	2	\$100,921		*
OTHER	MAST	40	PHYSICAL SCIENCES	\$1,024,798	17	\$60,282		
OTHER	MAST	42	PSYCHOLOGY	\$979,072	13	\$75,313		
OTHER	MAST	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,230,625	52	\$23,666		
OTHER	MAST	45	SOCIAL SCIENCES	\$2,095,783	101	\$20,750		
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$4,685,761	67	\$69,937		
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$8,119,354	374	\$21,710	\$36,190	
OTHER	PHARM	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$39,476,874	307	\$128,589	\$128,589	
OTHER	**BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S					X
OTHER	DOCT	03	NATURAL RESOURCES AND CONSERVATION	\$641,716				X
OTHER	MAST	04	ARCHITECTURE AND RELATED SERVICES	\$540,926	1			X
AATRAN	BACH	13	EDUCATION	\$34,008	3			X
FTIC	BACH	13	EDUCATION	\$200,907	13			X
OTHER	BACH	13	EDUCATION	\$89,551	2			X
OTHER	DOCT	13	EDUCATION	\$3,316,488	25			X
FTIC	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$172,557				X
AATRAN	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS		1			
OTHER	LAW	22	LEGAL PROFESSIONS AND STUDIES	\$8,478,606				X
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$3,732				X
OTHER	DOCT	40	PHYSICAL SCIENCES	\$1,773,670	1			X
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$167,927	2			X
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$3,135,947	25			X
Total, Reported Programs				\$285,590,215	5502	\$51,907	\$57,832	
Total, Excluded Programs				\$18,556,035	73			
Total, All Programs				\$304,146,250	5575	\$54,555	\$54,555	
% of \$ in Excluded Programs				6%				

* Due to limited number of degrees granted, cost per degree estimate may not be representative

Note: Information about degrees and costs for Joint FAMU-FSU College of Engineering shown on separate sheet

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
FLORIDA ATLANTIC UNIVERSITY
2001-2004

Entrant Type	Degree Level	CIP	PROGRAM NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$2,124,870	31	\$68,544		
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$138,868	5	\$27,774		
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$2,834,890	125	\$22,679		
AATRAN	BACH	13	EDUCATION	\$13,422,073	649	\$20,681		
AATRAN	BACH	14	ENGINEERING	\$4,130,847	84	\$49,177		
AATRAN	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$412,483	15	\$27,499		
AATRAN	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$4,216,073	240	\$17,567		
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,390,577	70	\$19,865		
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$4,911,104	159	\$30,887		
AATRAN	BACH	27	MATHEMATICS AND STATISTICS	\$411,852	14	\$29,418		
AATRAN	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$540,161	21	\$25,722		
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$135,336	4	\$33,834		
AATRAN	BACH	40	PHYSICAL SCIENCES	\$854,000	32	\$26,687		
AATRAN	BACH	42	PSYCHOLOGY	\$4,473,936	216	\$20,713		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$1,942,558	146	\$13,305		
AATRAN	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$3,241,925	200	\$16,210		
AATRAN	BACH	45	SOCIAL SCIENCES	\$3,647,232	231	\$15,789		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$3,084,276	134	\$23,017		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$4,005,010	195	\$20,539		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$18,663,614	1064	\$17,541		
AATRAN	BACH	54	HISTORY	\$840,794	52	\$16,169	\$20,456	
FTIC	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$1,715,123	6	\$285,854		
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$644,020	4	\$161,005		
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$3,560,760	70	\$50,868		
FTIC	BACH	13	EDUCATION	\$9,458,955	179	\$52,843		
FTIC	BACH	14	ENGINEERING	\$11,853,150	110	\$107,756		
FTIC	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$1,121,742	20	\$56,087		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$7,771,670	212	\$36,659		
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$8,911,940	84	\$106,095		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$20,022,861	169	\$118,478		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$1,170,157	13	\$90,012		
FTIC	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$1,884,462	25	\$75,378		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$720,812	8	\$90,102		
FTIC	BACH	40	PHYSICAL SCIENCES	\$2,426,701	38	\$63,861		
FTIC	BACH	42	PSYCHOLOGY	\$5,707,768	111	\$51,421		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$4,318,991	85	\$50,812		
FTIC	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,430,869	32	\$44,715		
FTIC	BACH	45	SOCIAL SCIENCES	\$5,804,742	129	\$44,998		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$6,281,384	73	\$86,046		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$7,010,460	89	\$78,769		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$21,469,429	532	\$40,356		
FTIC	BACH	54	HISTORY	\$1,551,650	26	\$59,679	\$61,954	
OTHER	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$4,488,208	95	\$47,244		
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$304,386	6	\$50,731		
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$6,061,439	217	\$27,933		
OTHER	BACH	13	EDUCATION	\$17,604,303	532	\$33,091		
OTHER	BACH	14	ENGINEERING	\$9,573,162	151	\$63,398		
OTHER	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$1,266,288	53	\$23,892		
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$9,002,800	367	\$24,531		
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$3,286,077	88	\$37,342		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$10,422,774	198	\$52,640		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$1,137,044	30	\$37,901		
OTHER	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$1,551,467	50	\$31,029		
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$469,027	8	\$58,628		
OTHER	BACH	40	PHYSICAL SCIENCES	\$2,422,607	56	\$43,261		
OTHER	BACH	42	PSYCHOLOGY	\$7,839,300	298	\$26,306		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$4,335,704	239	\$18,141		
OTHER	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$4,532,776	212	\$21,381		
OTHER	BACH	45	SOCIAL SCIENCES	\$7,863,093	422	\$18,633		
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$6,154,377	195	\$31,561		

OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$10,688,517	488	\$21,903			
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$31,214,305	1525	\$20,468			
OTHER	BACH	54	HISTORY	\$1,895,340	66	\$28,717	\$26,834		
OTHER	DOCT	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$750,873	2	\$375,437			*
OTHER	DOCT	13	EDUCATION	\$4,803,965	52	\$92,384			
OTHER	DOCT	14	ENGINEERING	\$1,541,785	26	\$59,299			
OTHER	DOCT	27	MATHEMATICS AND STATISTICS	\$839,409	1	\$839,409			*
OTHER	DOCT	30	MULTI/INTERDISCIPLINARY STUDIES	\$1,878,741	10	\$187,874			
OTHER	DOCT	40	PHYSICAL SCIENCES	\$3,162,717	12	\$263,560			
OTHER	DOCT	42	PSYCHOLOGY	\$3,230,967	17	\$190,057			
OTHER	DOCT	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,407,630	9	\$156,403			*
OTHER	DOCT	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$2,080,674	13	\$160,052	\$138,710		
OTHER	MAST	03	NATURAL RESOURCES AND CONSERVATION	\$691,337	15	\$46,089			
OTHER	MAST	04	ARCHITECTURE AND RELATED SERVICES	\$1,063,063	33	\$32,214			
OTHER	MAST	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$542,756	8	\$67,845			*
OTHER	MAST	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$2,691,415	129	\$20,864			
OTHER	MAST	13	EDUCATION	\$16,746,556	890	\$18,816			
OTHER	MAST	14	ENGINEERING	\$4,841,114	218	\$22,207			
OTHER	MAST	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$1,165,668	17	\$68,569			
OTHER	MAST	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,901,919	82	\$35,389			
OTHER	MAST	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$656,490	20	\$32,825			
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$2,574,847	67	\$38,431			
OTHER	MAST	27	MATHEMATICS AND STATISTICS	\$932,802	30	\$31,093			
OTHER	MAST	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$880,956	26	\$33,883			
OTHER	MAST	40	PHYSICAL SCIENCES	\$1,427,754	36	\$39,660			
OTHER	MAST	42	PSYCHOLOGY	\$1,018,928	16	\$63,683			
OTHER	MAST	43	SECURITY AND PROTECTIVE SERVICES	\$632,819	19	\$33,306			
OTHER	MAST	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$4,335,188	183	\$23,690			
OTHER	MAST	45	SOCIAL SCIENCES	\$2,902,405	103	\$28,179			
OTHER	MAST	50	VISUAL AND PERFORMING ARTS	\$3,703,842	65	\$56,982			
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$6,539,236	237	\$27,592			
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$12,759,156	663	\$19,245			
OTHER	MAST	54	HISTORY	\$1,048,509	29	\$36,155	\$24,275		
OTHER	SPEC	13	EDUCATION	\$1,347,388	63	\$21,387	\$21,387		
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$287,712					
OTHER	DOCT	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$728,555					
Total, Reported Programs				\$433,474,025	14089	\$30,767	\$30,767		
Total, Excluded Programs				\$1,016,268	0				
Total, All Programs				\$434,490,292	14089	\$30,839	\$30,839		
% of \$ in Excluded Programs				0%					

* Due to limited number of degrees granted, cost per degree estimate may not be representative

**FTIC cost estimates for Liberal Arts & general Studies and for Multi/Interdisciplinary Studies are not representative due to reporting practices for student majors for entering students.

**ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
FLORIDA GULF COAST UNIVERSITY
2001-2004**

Entrant Type	Degree Level	CIP	PROGRAM_NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	13	EDUCATION	\$4,730,344	209	\$22,633		
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$4,912,892	170	\$28,899		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$1,359,921	65	\$20,922		
AATRAN	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$972,508	55	\$17,682		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$3,949,861	123	\$32,113		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$5,110,514	190	\$26,897	\$25,906	
FTIC	BACH	13	EDUCATION	\$3,327,405	35	\$95,069		
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$9,755,120	78	\$125,066		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$1,671,657	20	\$83,583		
FTIC	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$716,257	17	\$42,133		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$4,437,367	35	\$126,782		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$10,797,915	87	\$124,114	\$112,889	
OTHER	BACH	13	EDUCATION	\$3,417,873	90	\$37,976		
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$8,502,219	188	\$45,225		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$1,686,300	70	\$24,090		
OTHER	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$731,935	20	\$36,597		
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$5,399,767	137	\$39,414		
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$6,816,093	178	\$38,293	\$38,879	
OTHER	MAST	13	EDUCATION	\$5,323,855	192	\$27,728		
OTHER	MAST	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$2,716,472	58	\$46,836		
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$1,810,818	37	\$48,941		
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$1,430,492	72	\$19,868	\$31,425	
OTHER	MAST	03	NATURAL RESOURCES AND CONSERVATION	\$524,626				X
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$222,721	1			X
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$438,554				X
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$147,698				X
OTHER	MAST	13	EDUCATION	\$2,551,266	62			X
AATRAN	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$137,260				X
FTIC	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$296,484	2			X
OTHER	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$294,279	4			X
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$8,367				X
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$10,216	1			X
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$22,520				X
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$13,948				X
AATRAN	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$127,287				X
FTIC	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$502,111				X
OTHER	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$152,657				X
AATRAN	BACH	45	SOCIAL SCIENCES	\$108,951	2			X
FTIC	BACH	45	SOCIAL SCIENCES	\$187,866				X
OTHER	BACH	45	SOCIAL SCIENCES	\$160,885	1			X
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$3,170,965	66			X
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$11,649				X
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$88,468				X
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$46,648				X
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$3,489,102	120			X
Total, Reported Programs				\$89,577,583	2126	\$42,134	\$42,134	
Total, Excluded Programs				\$12,714,527	259			
Total, All Programs				\$102,292,110	2385	\$42,890	\$42,890	
% of \$ in Excluded Programs				12%				

* Due to limited number of degrees granted, cost per degree estimate may not be representative

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
FLORIDA INTERNATIONAL UNIVERSITY
2001-2004

Entrant Type	Degree Level	CIP	PROGRAM_NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$496,281	19	\$26,120		
AATRAN	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$700,705	33	\$21,233		
AATRAN	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$44,969	2	\$22,485		
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$3,038,421	156	\$19,477		
AATRAN	BACH	13	EDUCATION	\$6,323,377	325	\$19,457		
AATRAN	BACH	14	ENGINEERING	\$6,711,422	172	\$39,020		
AATRAN	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$669,713	26	\$25,758		
AATRAN	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$518,904	28	\$18,532		
AATRAN	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$1,223,037	78	\$15,680		
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,936,775	53	\$36,543		
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$2,515,524	76	\$33,099		
AATRAN	BACH	27	MATHEMATICS AND STATISTICS	\$224,621	9	\$24,958		
AATRAN	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$259,545	33	\$7,865		
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$150,545	10	\$15,055		
AATRAN	BACH	40	PHYSICAL SCIENCES	\$848,788	23	\$36,904		
AATRAN	BACH	42	PSYCHOLOGY	\$4,005,993	260	\$15,408		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$2,211,180	156	\$14,174		
AATRAN	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,825,807	119	\$15,343		
AATRAN	BACH	45	SOCIAL SCIENCES	\$2,940,130	143	\$20,560		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$1,488,191	40	\$37,205		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$5,940,544	261	\$22,761		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$21,398,579	1371	\$15,608		
AATRAN	BACH	54	HISTORY	\$516,867	22	\$23,494	\$19,324	
FTIC	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$739,961	16	\$46,248		
FTIC	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$5,496,238	48	\$114,505		
FTIC	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$55,572	3	\$18,524		
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$12,953,862	312	\$41,519		
FTIC	BACH	13	EDUCATION	\$15,435,863	465	\$33,195		
FTIC	BACH	14	ENGINEERING	\$11,082,889	209	\$53,028		
FTIC	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$990,238	15	\$66,016		
FTIC	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$528,334	22	\$24,015		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$3,017,364	165	\$18,287		
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$38,471,597	65	\$591,871		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$14,611,719	145	\$100,770		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$669,671	10	\$66,967		
FTIC	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$805,933	44	\$18,317		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$464,799	27	\$17,215		
FTIC	BACH	40	PHYSICAL SCIENCES	\$2,686,468	73	\$36,801		
FTIC	BACH	42	PSYCHOLOGY	\$9,503,779	385	\$24,685		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$5,395,288	165	\$32,699		
FTIC	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$956,058	49	\$19,511		
FTIC	BACH	45	SOCIAL SCIENCES	\$7,800,470	287	\$27,179		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$5,522,078	64	\$86,282		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$10,182,109	244	\$41,730		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$39,714,383	1448	\$27,427		
FTIC	BACH	54	HISTORY	\$699,158	19	\$36,798	\$43,875	
OTHER	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$943,121	39	\$24,183		
OTHER	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$2,994,242	89	\$33,643		
OTHER	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$174,937	14	\$12,495		
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$7,137,239	294	\$24,276		
OTHER	BACH	13	EDUCATION	\$7,649,747	316	\$24,208		
OTHER	BACH	14	ENGINEERING	\$12,085,755	327	\$36,959		
OTHER	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$1,847,927	44	\$41,998		
OTHER	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$1,177,399	65	\$18,114		
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,598,901	157	\$16,554		
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$8,671,045	163	\$53,197		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$6,087,426	110	\$55,340		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$525,792	13	\$40,446		
OTHER	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$492,899	71	\$6,942		
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$503,881	32	\$15,746		

OTHER	BACH	40	PHYSICAL SCIENCES	\$1,676,489	43	\$38,988			
OTHER	BACH	42	PSYCHOLOGY	\$6,457,728	375	\$17,221			
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$4,106,724	204	\$20,131			
OTHER	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$2,567,365	206	\$12,463			
OTHER	BACH	45	SOCIAL SCIENCES	\$7,712,585	396	\$19,476			
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$4,659,356	93	\$50,101			
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$11,536,544	570	\$20,240			
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$36,526,079	2069	\$17,654			
OTHER	BACH	54	HISTORY	\$1,036,568	39	\$26,579	\$22,547		
OTHER	DOCT	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,523,909	5	\$304,782			*
OTHER	DOCT	13	EDUCATION	\$4,920,443	25	\$196,818			
OTHER	DOCT	14	ENGINEERING	\$2,146,782	11	\$195,162			
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$2,621,010	11	\$238,274			
OTHER	DOCT	40	PHYSICAL SCIENCES	\$1,633,898	4	\$408,475			*
OTHER	DOCT	42	PSYCHOLOGY	\$2,312,866	24	\$96,369			
OTHER	DOCT	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$2,197,655	16	\$137,353			
OTHER	DOCT	45	SOCIAL SCIENCES	\$3,407,674	20	\$170,384			
OTHER	DOCT	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$795,587	7	\$113,655			*
OTHER	DOCT	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$1,445,447	5	\$289,089			*
OTHER	DOCT	54	HISTORY	\$1,239,840	4	\$309,960	\$183,675		*
OTHER	MAST	03	NATURAL RESOURCES AND CONSERVATION	\$1,486,667	65	\$22,872			
OTHER	MAST	04	ARCHITECTURE AND RELATED SERVICES	\$3,706,661	43	\$86,201			
OTHER	MAST	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$2,496,795	10	\$249,680			
OTHER	MAST	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,837,234	130	\$14,133			
OTHER	MAST	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,167,059	87	\$13,414			
OTHER	MAST	13	EDUCATION	\$16,590,511	802	\$20,686			
OTHER	MAST	14	ENGINEERING	\$10,555,804	466	\$22,652			
OTHER	MAST	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$1,557,227	78	\$19,964			
OTHER	MAST	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$1,126,432	28	\$40,230			
OTHER	MAST	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,600,805	45	\$57,796			
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$2,697,206	32	\$84,288			
OTHER	MAST	27	MATHEMATICS AND STATISTICS	\$370,395	10	\$37,040			
OTHER	MAST	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$1,032,665	55	\$18,776			
OTHER	MAST	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$590,486	18	\$32,805			
OTHER	MAST	40	PHYSICAL SCIENCES	\$1,913,598	32	\$59,800			
OTHER	MAST	42	PSYCHOLOGY	\$1,793,542	36	\$49,821			
OTHER	MAST	43	SECURITY AND PROTECTIVE SERVICES	\$2,594,456	111	\$23,373			
OTHER	MAST	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$6,234,274	434	\$14,365			
OTHER	MAST	45	SOCIAL SCIENCES	\$2,672,555	87	\$30,719			
OTHER	MAST	50	VISUAL AND PERFORMING ARTS	\$4,003,380	58	\$69,024			
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$20,268,420	610	\$33,227			
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$18,838,509	1765	\$10,673			
OTHER	MAST	54	HISTORY	\$1,287,537	16	\$80,471	\$21,407		
OTHER	SPEC	13	EDUCATION	\$501,307	19	\$26,385			
OTHER	SPEC	42	PSYCHOLOGY	\$2,195,686	45	\$48,793	\$42,141		
FTIC	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$12,445	1				X
AATRA	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$2,290,509	74				X
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$11,444,289	101				X
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,761,448					
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$5,017,165	127				X
OTHER	DOCT	13	EDUCATION	\$2,943,874	30				X
AATRA	BACH	14	ENGINEERING	\$101,496					X
FTIC	BACH	14	ENGINEERING	\$210,811					X
OTHER	BACH	14	ENGINEERING	\$403,595	6				X
OTHER	DOCT	14	ENGINEERING	\$1,135,561	11				X
OTHER	MAST	14	ENGINEERING	\$610,346	16				X
OTHER	DOCT	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$690,979	10				X
OTHER	LAW	22	LEGAL PROFESSIONS AND STUDIES	\$3,971,423					X
OTHER	MAST	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$32,499					X
AATRA	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$8,735					X
OTHER	DOCT	40	PHYSICAL SCIENCES	\$1,244,500	5				X
AATRA	BACH	45	SOCIAL SCIENCES	\$18,016					X
FTIC	BACH	45	SOCIAL SCIENCES	\$2,966					X
OTHER	BACH	45	SOCIAL SCIENCES	\$15,862					X

OTHER	DOCT	45	SOCIAL SCIENCES	\$1,054,207	2		X
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$128,442	6		X
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$265,696	12		X
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$353,076	9		X
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$128,788	5		X
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$264,733	4		X
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$600,441	24		X
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$225,177	16		X
Total, Reported Programs				\$517,307,822	18638	\$27,756	\$27,756
Total, Excluded Programs				\$34,937,076	459		
Total, All Programs				\$552,244,898	19097	\$28,918	\$28,918
% of \$ in Excluded Programs				6%			

* Due to limited number of degrees granted, cost per degree estimate may not be representative

**FTIC cost estimates for Liberal Arts & general Studies and for Multi/Interdisciplinary Studies are not representative due to reporting practices for student majors for entering students.

**ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
FLORIDA STATE UNIVERSITY
2001-2004**

Entrant Type	Degree Level	CIP	PROGRAM NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$204,377	10	\$20,438		
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,659,828	118	\$14,066		
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$5,161,116	264	\$19,550		
AATRAN	BACH	13	EDUCATION	\$9,562,875	337	\$28,376		
AATRAN	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$346,276	27	\$12,825		
AATRAN	BACH	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$5,387,423	230	\$23,424		
AATRAN	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,203,610	114	\$19,330		
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$455,710	22	\$20,714		
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,902,178	54	\$35,226		
AATRAN	BACH	27	MATHEMATICS AND STATISTICS	\$208,768	5	\$41,754		
AATRAN	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$564,114	45	\$12,536		
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$346,143	14	\$24,724		
AATRAN	BACH	40	PHYSICAL SCIENCES	\$1,147,289	34	\$33,744		
AATRAN	BACH	42	PSYCHOLOGY	\$2,903,106	174	\$16,685		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$3,491,071	309	\$11,298		
AATRAN	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$2,591,840	152	\$17,052		
AATRAN	BACH	45	SOCIAL SCIENCES	\$10,938,362	640	\$17,091		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$5,718,195	208	\$27,491		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$4,757,378	234	\$20,331		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$10,510,243	844	\$12,453		
AATRAN	BACH	54	HISTORY	\$786,939	37	\$21,269	\$18,297	
FTIC	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$450,251	13	\$34,635		
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$21,148,176	701	\$30,169		
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$12,783,517	402	\$31,800		
FTIC	BACH	13	EDUCATION	\$36,561,393	791	\$46,222		
FTIC	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$2,200,270	104	\$21,156		
FTIC	BACH	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$28,575,243	816	\$35,019		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$14,441,862	592	\$24,395		
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,377,530	57	\$24,167		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$23,782,517	331	\$71,851		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$1,204,374	31	\$38,851		
FTIC	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$808,496	60	\$13,475		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$2,084,824	85	\$24,527		
FTIC	BACH	40	PHYSICAL SCIENCES	\$6,613,259	119	\$55,574		
FTIC	BACH	42	PSYCHOLOGY	\$16,951,099	603	\$28,111		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$13,414,761	510	\$26,303		
FTIC	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$3,203,896	128	\$25,030		
FTIC	BACH	45	SOCIAL SCIENCES	\$33,334,364	1442	\$23,117		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$33,495,723	781	\$42,888		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$16,737,018	354	\$47,280		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$68,525,254	2582	\$26,540		
FTIC	BACH	54	HISTORY	\$3,270,524	123	\$26,590	\$32,091	
OTHER	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$191,217	12	\$15,935		
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,571,030	101	\$15,555		
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$3,080,768	174	\$17,706		
OTHER	BACH	13	EDUCATION	\$7,852,877	387	\$20,292		
OTHER	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$453,921	36	\$12,609		
OTHER	BACH	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$4,529,941	243	\$18,642		
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,135,903	154	\$13,870		
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$410,907	31	\$13,255		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$2,911,563	75	\$38,821		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$217,391	8	\$27,174		
OTHER	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$261,272	22	\$11,876		
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$321,941	25	\$12,878		
OTHER	BACH	40	PHYSICAL SCIENCES	\$1,606,219	50	\$32,124		
OTHER	BACH	42	PSYCHOLOGY	\$3,028,406	196	\$15,451		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$2,285,527	238	\$9,603		
OTHER	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,077,313	77	\$13,991		
OTHER	BACH	45	SOCIAL SCIENCES	\$8,215,920	627	\$13,104		
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$5,867,561	234	\$25,075		

OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$4,333,968	239	\$18,134		
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$10,154,864	861	\$11,794		
OTHER	BACH	54	HISTORY	\$927,733	65	\$14,273	\$15,937	
OTHER	DOCT	04	ARCHITECTURE AND RELATED SERVICES	\$438,951	6	\$73,158		*
OTHER	DOCT	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,227,727	10	\$122,773		
OTHER	DOCT	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$3,576,776	8	\$447,097		*
OTHER	DOCT	13	EDUCATION	\$23,657,970	222	\$106,567		
OTHER	DOCT	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$1,571,495	13	\$120,884		
OTHER	DOCT	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$1,814,646	14	\$129,618		
OTHER	DOCT	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$1,717,807	45	\$38,173		
OTHER	DOCT	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,295,195	10	\$129,520		
OTHER	DOCT	25	LIBRARY SCIENCE	\$1,618,581	21	\$77,075		
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$3,293,827	27	\$121,994		
OTHER	DOCT	27	MATHEMATICS AND STATISTICS	\$3,795,286	17	\$223,252		
OTHER	DOCT	30	MULTI/INTERDISCIPLINARY STUDIES	\$1,161,261	14	\$82,947		
OTHER	DOCT	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$776,345	5	\$155,269		*
OTHER	DOCT	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$2,873,196	12	\$239,433		
OTHER	DOCT	40	PHYSICAL SCIENCES	\$15,754,637	108	\$145,876		
OTHER	DOCT	42	PSYCHOLOGY	\$6,319,625	39	\$162,042		
OTHER	DOCT	43	SECURITY AND PROTECTIVE SERVICES	\$1,866,684	6	\$311,114		*
OTHER	DOCT	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$2,861,613	18	\$158,978		
OTHER	DOCT	45	SOCIAL SCIENCES	\$6,545,071	41	\$159,636		
OTHER	DOCT	50	VISUAL AND PERFORMING ARTS	\$5,932,942	72	\$82,402		
OTHER	DOCT	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$3,956,661	22	\$179,848		
OTHER	DOCT	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$4,973,890	28	\$177,639		
OTHER	DOCT	54	HISTORY	\$2,381,507	26	\$91,596	\$126,801	
OTHER	LAW	22	LEGAL PROFESSIONS AND STUDIES	\$25,423,049	677	\$37,553	\$37,553	
OTHER	MAST	04	ARCHITECTURE AND RELATED SERVICES	\$1,912,408	61	\$31,351		
OTHER	MAST	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$1,208,919	30	\$40,297		
OTHER	MAST	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$3,010,224	120	\$25,085		
OTHER	MAST	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$8,309,333	123	\$67,556		
OTHER	MAST	13	EDUCATION	\$29,984,169	1214	\$24,699		
OTHER	MAST	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$3,051,440	79	\$38,626		
OTHER	MAST	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$1,328,699	39	\$34,069		
OTHER	MAST	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$1,943,567	79	\$24,602		
OTHER	MAST	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$740,335	22	\$33,652		
OTHER	MAST	25	LIBRARY SCIENCE	\$5,756,290	485	\$11,869		
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,436,782	26	\$55,261		
OTHER	MAST	27	MATHEMATICS AND STATISTICS	\$2,483,205	86	\$28,874		
OTHER	MAST	30	MULTI/INTERDISCIPLINARY STUDIES	\$38,023	1	\$38,023		*
OTHER	MAST	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$1,062,629	37	\$28,720		
OTHER	MAST	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$1,696,838	46	\$36,888		
OTHER	MAST	40	PHYSICAL SCIENCES	\$3,821,968	93	\$41,096		
OTHER	MAST	42	PSYCHOLOGY	\$2,000,821	79	\$25,327		
OTHER	MAST	43	SECURITY AND PROTECTIVE SERVICES	\$2,493,202	62	\$40,213		
OTHER	MAST	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$10,693,762	438	\$24,415		
OTHER	MAST	45	SOCIAL SCIENCES	\$9,244,361	321	\$28,799		
OTHER	MAST	50	VISUAL AND PERFORMING ARTS	\$17,742,050	402	\$44,134		
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$8,387,998	238	\$35,244		
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$5,964,696	407	\$14,655		
OTHER	MAST	54	HISTORY	\$2,074,453	39	\$53,191	\$27,918	
OTHER	SPEC	13	EDUCATION	\$2,232,786	177	\$12,615		
OTHER	SPEC	25	LIBRARY SCIENCE	\$607,229	24	\$25,301	\$14,129	
AATRAN	BACH	25	LIBRARY SCIENCE	\$25,161				
FTIC	BACH	25	LIBRARY SCIENCE	\$62,133				
OTHER	BACH	25	LIBRARY SCIENCE	\$20,583				
OTHER	ADVM	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$10,091				
OTHER	MD	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$33,631,894				X
OTHER	SPEC	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES		1			
Total, Reported Programs				\$727,308,361	24541	\$29,636	\$29,636	
Total, Excluded Programs				\$33,749,862	1			
Total, All Programs				\$761,058,223	24542	\$31,010	\$31,010	
% of \$ in Excluded Programs				4%				

* Due to limited number of degrees granted, cost per degree estimate may not be representative

Note: Information about degrees and costs for Joint FAMU-FSU College of Engineering shown on separate chart

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
NEW COLLEGE OF FLORIDA
2001-2004

Entrant Type	Degree Level	CIP	Program Name	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category
AATRAN	BACH	24	New College/Honors College	\$1,001,197	15	\$66,746	\$66,746
FTIC	BACH	24	New College/Honors College	\$21,456,073	260	\$82,523	\$82,523
OTHER	BACH	24	New College/Honors College	\$6,117,564	114	\$53,663	\$53,663
Total, Reported Programs				\$28,574,834	389	\$73,457.16	\$73,457
Total, Excluded Programs				0	-		
Total, All Programs				\$28,574,834	389	\$73,457.16	\$73,457
% of \$ in Excluded Programs				0.0%			

**ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
UNIVERSITY OF CENTRAL FLORIDA
2001-2004**

Entrant Type	Degree Level	CIP	PROGRAM_NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$4,590,260	395	\$11,621	\$14,937	*
AATRAN	BACH	13	EDUCATION	\$23,163,872	1190	\$19,465		
AATRAN	BACH	14	ENGINEERING	\$15,657,912	444	\$35,266		
AATRAN	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$2,196,308	81	\$27,115		
AATRAN	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$360,734	28	\$12,883		
AATRAN	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$2,188,229	228	\$9,597		
AATRAN	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$3,326,814	303	\$10,980		
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$7,996,809	627	\$12,754		
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$4,289,037	192	\$22,339		
AATRAN	BACH	27	MATHEMATICS AND STATISTICS	\$619,197	22	\$28,145		
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$176,489	9	\$19,610		
AATRAN	BACH	40	PHYSICAL SCIENCES	\$665,592	17	\$39,152		
AATRAN	BACH	42	PSYCHOLOGY	\$10,235,686	864	\$11,847		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$3,970,627	365	\$10,878		
AATRAN	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$2,956,343	239	\$12,370		
AATRAN	BACH	45	SOCIAL SCIENCES	\$3,634,895	291	\$12,491		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$4,932,620	181	\$27,252		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$13,226,387	845	\$15,653		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$28,283,292	2534	\$11,162		
AATRAN	BACH	54	HISTORY	\$973,509	79	\$12,323		
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$16,382,693	597	\$27,442	\$36,281	*
FTIC	BACH	13	EDUCATION	\$18,718,153	473	\$39,573		
FTIC	BACH	14	ENGINEERING	\$29,969,294	392	\$76,452		
FTIC	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$1,410,862	24	\$58,786		
FTIC	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$594,767	25	\$23,791		
FTIC	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$3,947,883	150	\$26,319		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$5,366,460	289	\$18,569		
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$21,079,470	301	\$70,031		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$14,713,512	244	\$60,301		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$906,828	23	\$39,427		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$429,445	17	\$25,261		
FTIC	BACH	40	PHYSICAL SCIENCES	\$1,832,571	24	\$76,357		
FTIC	BACH	42	PSYCHOLOGY	\$14,509,232	516	\$28,119		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$7,729,918	262	\$29,504		
FTIC	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,402,597	60	\$23,377		
FTIC	BACH	45	SOCIAL SCIENCES	\$7,763,924	306	\$25,372		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$14,657,225	255	\$57,479		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$17,870,546	391	\$45,705		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$45,038,246	1812	\$24,856		
FTIC	BACH	54	HISTORY	\$1,269,576	57	\$22,273		
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$3,152,322	197	\$16,002	\$16,503	*
OTHER	BACH	13	EDUCATION	\$7,397,339	316	\$23,409		
OTHER	BACH	14	ENGINEERING	\$8,796,719	294	\$29,921		
OTHER	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$1,491,750	47	\$31,739		
OTHER	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$366,203	14	\$26,157		
OTHER	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$896,827	76	\$11,800		
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,006,518	170	\$11,803		
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$158,278	7	\$22,611		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$3,140,796	136	\$23,094		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$404,341	18	\$22,463		
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$170,703	10	\$17,070		
OTHER	BACH	40	PHYSICAL SCIENCES	\$522,434	12	\$43,536		
OTHER	BACH	42	PSYCHOLOGY	\$5,068,608	397	\$12,767		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$2,440,155	161	\$15,156		
OTHER	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,019,941	67	\$15,223		
OTHER	BACH	45	SOCIAL SCIENCES	\$2,154,130	160	\$13,463		
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$3,598,775	128	\$28,115		
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$7,680,068	405	\$18,963		
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$12,493,713	1181	\$10,579		
OTHER	BACH	54	HISTORY	\$575,370	54	\$10,655		

OTHER	DOCT	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$4,106,604	18	\$228,145		
OTHER	DOCT	13	EDUCATION	\$2,594,731	73	\$35,544		
OTHER	DOCT	14	ENGINEERING	\$14,711,623	109	\$134,969		
OTHER	DOCT	27	MATHEMATICS AND STATISTICS	\$1,186,543	5	\$237,309		
OTHER	DOCT	40	PHYSICAL SCIENCES	\$1,990,159	12	\$165,847		
OTHER	DOCT	42	PSYCHOLOGY	\$5,233,257	11	\$475,751		
OTHER	DOCT	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,436,816	8	\$179,602		
OTHER	DOCT	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$1,568,552	1	\$1,568,552	\$138,516	
OTHER	MAST	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,218,975	98	\$12,439		
OTHER	MAST	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$2,604,901	118	\$22,075		
OTHER	MAST	13	EDUCATION	\$23,238,080	1040	\$22,344		
OTHER	MAST	14	ENGINEERING	\$17,777,915	654	\$27,183		
OTHER	MAST	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$439,722	24	\$18,322		
OTHER	MAST	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$1,664,371	80	\$20,805		
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$3,987,928	58	\$68,757		
OTHER	MAST	27	MATHEMATICS AND STATISTICS	\$2,059,999	85	\$24,235		
OTHER	MAST	40	PHYSICAL SCIENCES	\$1,510,487	38	\$39,750		
OTHER	MAST	42	PSYCHOLOGY	\$2,749,803	111	\$24,773		
OTHER	MAST	43	SECURITY AND PROTECTIVE SERVICES	\$2,699,814	354	\$7,627		
OTHER	MAST	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$7,489,495	420	\$17,832		
OTHER	MAST	45	SOCIAL SCIENCES	\$2,138,676	62	\$34,495		
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$15,375,167	532	\$28,901		
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$10,814,798	862	\$12,546		
OTHER	MAST	54	HISTORY	\$760,634	12	\$63,386	\$21,225	
OTHER	SPEC	13	EDUCATION	\$197,432	12	\$16,453		
OTHER	SPEC	42	PSYCHOLOGY	\$1,867,395	49	\$38,110	\$33,850	
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$5,469,834	234			X
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$10,784,284	166			X
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$3,143,447	132			X
OTHER	DOCT	13	EDUCATION	\$6,880,289	119			X
OTHER	MAST	13	EDUCATION	\$1,879,731	40			X
OTHER	DOCT	14	ENGINEERING	\$771,311	12			X
AATRAN	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$174,014	13			X
FTIC	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$56,664	1			X
OTHER	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$164,348	7			X
OTHER	DOCT	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$335,012	3			X
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$5,074,996	324			X
OTHER	MAST	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,320,929	46			X
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$758,095				X
OTHER	DOCT	30	MULTI/INTERDISCIPLINARY STUDIES	\$391,991				X
OTHER	MAST	30	MULTI/INTERDISCIPLINARY STUDIES	\$693,352	20			X
OTHER	MAST	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$605,574	30			X
OTHER	DOCT	40	PHYSICAL SCIENCES	\$61,311				X
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$1,700,269	45			X
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$4,450,117	40			X
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$927,104	22			X
OTHER	MAST	50	VISUAL AND PERFORMING ARTS	\$1,557,820	4			X
OTHER	DOCT	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$91,203				X
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$18,582	1			X
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$55,194	1			X
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$41,696	1			X
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$1,107,018	89			X
Total, Reported Programs				\$553,996,681	23848	\$23,230	\$23,230	
Total, Excluded Programs				\$48,514,184	1350			
Total, All Programs				\$602,510,865	25198	\$23,911	\$23,911	
% of \$ in Excluded Programs				8%				

* Due to limited number of degrees granted, cost per degree estimate may not be representative

**FTIC cost estimates for Liberal Arts & general Studies and for Multi/Interdisciplinary Studies are not representative due to reporting practices for student majors for entering students.

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
UNIVERSITY OF FLORIDA
2001-2004

Entrant Type	Degree Level	CIP	PROGRAM NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$9,666,786	403	\$23,987		
AATRAN	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$2,566,437	118	\$21,749		
AATRAN	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$2,011,374	102	\$19,719		
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$4,898,580	480	\$10,205		
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,179,622	53	\$22,257		
AATRAN	BACH	13	EDUCATION	\$3,711,634	240	\$15,465		
AATRAN	BACH	14	ENGINEERING	\$18,652,019	487	\$38,300		
AATRAN	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$2,373,620	141	\$16,834		
AATRAN	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$971,432	55	\$17,662		
AATRAN	BACH	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$881,595	58	\$15,200		
AATRAN	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$3,070,793	175	\$17,547		
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$4,152,313	202	\$20,556		
AATRAN	BACH	27	MATHEMATICS AND STATISTICS	\$692,385	27	\$25,644		
AATRAN	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$1,183,717	41	\$28,871		
AATRAN	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$3,133,934	320	\$9,794		
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$511,996	28	\$18,286		
AATRAN	BACH	40	PHYSICAL SCIENCES	\$1,478,835	53	\$27,903		
AATRAN	BACH	42	PSYCHOLOGY	\$4,593,774	271	\$16,951		
AATRAN	BACH	45	SOCIAL SCIENCES	\$9,084,598	674	\$13,479		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$4,645,403	223	\$20,831		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$5,146,275	318	\$16,183		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$11,041,247	1093	\$10,102		
AATRAN	BACH	54	HISTORY	\$3,500,040	164	\$21,342	\$17,315	
FTIC	BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$21,080,678	591	\$35,670		
FTIC	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$3,884,391	118	\$32,919		
FTIC	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$5,633,964	175	\$32,194		
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$30,518,273	1603	\$19,038		
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$6,821,916	246	\$27,731		
FTIC	BACH	13	EDUCATION	\$12,075,876	461	\$26,195		
FTIC	BACH	14	ENGINEERING	\$84,218,645	1540	\$54,687		
FTIC	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$5,715,240	209	\$27,346		
FTIC	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$6,010,099	281	\$21,388		
FTIC	BACH	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$2,458,759	128	\$19,209		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$12,040,189	523	\$23,021		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$23,893,760	613	\$38,978		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$3,743,511	127	\$29,476		
FTIC	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$3,448,727	117	\$29,476		
FTIC	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$12,185,887	665	\$18,325		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$2,960,663	85	\$34,831		
FTIC	BACH	40	PHYSICAL SCIENCES	\$8,339,038	182	\$45,819		
FTIC	BACH	42	PSYCHOLOGY	\$22,876,309	917	\$24,947		
FTIC	BACH	45	SOCIAL SCIENCES	\$36,835,960	1881	\$19,583		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$16,337,133	366	\$44,637		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$32,052,985	1084	\$29,569		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$56,145,041	3296	\$17,034		
FTIC	BACH	54	HISTORY	\$8,289,078	335	\$24,744	\$26,865	
OTHER	BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$3,719,594	220	\$16,907		
OTHER	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$1,045,000	49	\$21,327		
OTHER	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$913,971	45	\$20,310		
OTHER	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$1,837	1	\$1,837		
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$2,908,130	289	\$10,063		
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$649,627	42	\$15,467		
OTHER	BACH	13	EDUCATION	\$1,153,744	84	\$13,735		
OTHER	BACH	14	ENGINEERING	\$9,078,983	439	\$20,681		
OTHER	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$726,651	35	\$20,761		
OTHER	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$597,440	51	\$11,715		
OTHER	BACH	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$235,236	20	\$11,762		
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$1,215,098	87	\$13,967		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,953,987	121	\$16,149		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$250,933	17	\$14,761		

OTHER	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$471,572	54	\$8,733		
OTHER	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$1,161,776	102	\$11,390		
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$392,724	22	\$17,851		
OTHER	BACH	40	PHYSICAL SCIENCES	\$749,167	36	\$20,810		
OTHER	BACH	42	PSYCHOLOGY	\$1,518,387	108	\$14,059		
OTHER	BACH	45	SOCIAL SCIENCES	\$2,637,837	272	\$9,698		
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$2,800,641	109	\$25,694		
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$1,887,523	151	\$12,500		
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$4,505,571	652	\$6,910		
OTHER	BACH	54	HISTORY	\$694,245	43	\$16,145	\$13,535	
OTHER	DDS	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$50,795,612	227	\$223,769	\$223,769	
OTHER	DOCT	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$14,488,765	96	\$150,925		
OTHER	DOCT	03	NATURAL RESOURCES AND CONSERVATION	\$2,886,340	31	\$93,108		
OTHER	DOCT	04	ARCHITECTURE AND RELATED SERVICES	\$827,271	9	\$91,919		
OTHER	DOCT	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,418,842	27	\$52,550		
OTHER	DOCT	13	EDUCATION	\$9,301,130	119	\$78,161		
OTHER	DOCT	14	ENGINEERING	\$40,853,013	322	\$126,873		
OTHER	DOCT	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$1,725,836	21	\$82,183		
OTHER	DOCT	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$3,689,059	36	\$102,474		
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$22,955,307	173	\$132,690		
OTHER	DOCT	27	MATHEMATICS AND STATISTICS	\$3,523,242	21	\$167,773		
OTHER	DOCT	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$1,813,335	31	\$58,495		
OTHER	DOCT	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$1,217,013	3	\$405,671		
OTHER	DOCT	40	PHYSICAL SCIENCES	\$19,583,699	151	\$129,693		
OTHER	DOCT	42	PSYCHOLOGY	\$12,532,735	84	\$149,199		
OTHER	DOCT	45	SOCIAL SCIENCES	\$10,308,045	99	\$104,122		
OTHER	DOCT	50	VISUAL AND PERFORMING ARTS	\$762,230	2	\$381,115		
OTHER	DOCT	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$11,894,786	155	\$76,741		
OTHER	DOCT	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$5,650,163	21	\$269,055		
OTHER	DOCT	54	HISTORY	\$2,223,680	18	\$123,538	\$118,150	
OTHER	DVM	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$50,295,448	239	\$210,441	\$210,441	
OTHER	ENG	14	ENGINEERING	\$292,139	4	\$73,035	\$73,035	
OTHER	LAW	22	LEGAL PROFESSIONS AND STUDIES	\$39,154,205	1255	\$31,199	\$31,199	
OTHER	MAST	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$9,730,558	264	\$36,858		
OTHER	MAST	03	NATURAL RESOURCES AND CONSERVATION	\$3,058,515	88	\$34,756		
OTHER	MAST	04	ARCHITECTURE AND RELATED SERVICES	\$5,848,018	208	\$28,115		
OTHER	MAST	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$1,254,242	42	\$29,863		
OTHER	MAST	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$2,560,534	176	\$14,548		
OTHER	MAST	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,378,818	57	\$24,190		
OTHER	MAST	13	EDUCATION	\$17,115,872	1075	\$15,922		
OTHER	MAST	14	ENGINEERING	\$39,604,079	1802	\$21,978		
OTHER	MAST	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$1,410,273	71	\$19,863		
OTHER	MAST	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$1,963,982	71	\$27,662		
OTHER	MAST	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$480,803	6	\$80,134		
OTHER	MAST	22	LEGAL PROFESSIONS AND STUDIES	\$2,597,050	248	\$10,472		
OTHER	MAST	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$1,999,655	100	\$19,997		
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$6,202,616	178	\$34,846		
OTHER	MAST	27	MATHEMATICS AND STATISTICS	\$1,663,356	80	\$20,792		
OTHER	MAST	30	MULTI/INTERDISCIPLINARY STUDIES	\$527,037	7	\$75,291		
OTHER	MAST	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$2,930,741	242	\$12,111		
OTHER	MAST	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$816,440	23	\$35,497		
OTHER	MAST	40	PHYSICAL SCIENCES	\$1,843,133	118	\$15,620		
OTHER	MAST	42	PSYCHOLOGY	\$337,565	112	\$3,014		
OTHER	MAST	45	SOCIAL SCIENCES	\$3,971,584	182	\$21,822		
OTHER	MAST	50	VISUAL AND PERFORMING ARTS	\$7,786,738	167	\$46,627		
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$20,557,931	1036	\$19,844		
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$20,207,239	1666	\$12,129		
OTHER	MAST	54	HISTORY	\$845,332	44	\$19,212	\$19,433	
OTHER	MD	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$86,925,546	334	\$260,256	\$260,256	
OTHER	PHARMD	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$30,190,156	339	\$89,057	\$89,057	
OTHER	SPEC	13	EDUCATION	\$3,184,748	111	\$28,691		
OTHER	SPEC	42	PSYCHOLOGY	\$919,300	20	\$45,965		
OTHER	SPEC	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$2,651,712	85	\$31,197	\$31,277	
AATRAN	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$10,148				

FTIC	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$83,713			
OTHER	DOCT	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$11,264			
OTHER	DOCT	22	LEGAL PROFESSIONS AND STUDIES	\$75,456			
OTHER	PHARM	22	LEGAL PROFESSIONS AND STUDIES	\$11,875			
AATRA	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$840,020	4		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$3,990,546	1		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$234,681	1		
Total, Reported Programs				\$1,146,739,676	36414	\$31,492	\$31,492
Total, Excluded Programs				\$5,257,704	6		
Total, All Programs				\$1,151,997,380	36420	\$31,631	\$31,631
% of \$ in Excluded Programs				0%			

* Due to limited number of degrees granted, cost per degree estimate may not be representative

***Observation appears to not be representative of actual cost.

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
UNIVERSITY OF NORTH FLORIDA
2001-2004

Entrant Type	Degree Level	CIP	PROGRAM NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$3,881,772	173	\$22,438		
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$4,273,426	165	\$25,900		
AATRAN	BACH	13	EDUCATION	\$10,342,768	436	\$23,722		
AATRAN	BACH	14	ENGINEERING	\$2,985,524	52	\$57,414		
AATRAN	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$1,332,171	51	\$26,121		
AATRAN	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$152,012	9	\$16,890		
AATRAN	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$1,500,790	73	\$20,559		
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$2,192,689	44	\$49,834		
AATRAN	BACH	27	MATHEMATICS AND STATISTICS	\$748,387	11	\$68,035		
AATRAN	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$158,728	7	\$22,675		
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$312,714	14	\$22,337		
AATRAN	BACH	40	PHYSICAL SCIENCES	\$689,298	14	\$49,236		
AATRAN	BACH	42	PSYCHOLOGY	\$3,541,571	204	\$17,361		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$2,152,856	134	\$16,066		
AATRAN	BACH	45	SOCIAL SCIENCES	\$2,577,128	136	\$18,949		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$3,466,830	107	\$32,400		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$7,040,718	333	\$21,143		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$10,600,700	559	\$18,964		
AATRAN	BACH	54	HISTORY	\$1,154,835	45	\$25,663	\$23,025	
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$5,722,123	206	\$27,777		
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$3,462,369	110	\$31,476		
FTIC	BACH	13	EDUCATION	\$6,666,618	246	\$27,100		
FTIC	BACH	14	ENGINEERING	\$2,592,041	42	\$61,715		
FTIC	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$553,523	19	\$29,133		
FTIC	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$127,024	1	\$127,024		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,480,423	84	\$29,529		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$4,551,454	94	\$48,420		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$602,195	8	\$75,274		
FTIC	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$245,069	7	\$35,010		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$567,436	9	\$63,048		
FTIC	BACH	40	PHYSICAL SCIENCES	\$855,188	12	\$71,266		
FTIC	BACH	42	PSYCHOLOGY	\$3,864,937	177	\$21,836		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$1,928,080	85	\$22,683		
FTIC	BACH	45	SOCIAL SCIENCES	\$2,881,335	85	\$33,898		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$5,487,332	135	\$40,647		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$5,699,268	231	\$24,672		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$9,138,973	431	\$21,204		
FTIC	BACH	54	HISTORY	\$824,232	25	\$32,969	\$29,023	
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$4,151,492	151	\$27,493		
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$4,757,003	121	\$39,314		
OTHER	BACH	13	EDUCATION	\$7,387,373	203	\$36,391		
OTHER	BACH	14	ENGINEERING	\$3,056,000	42	\$72,762		
OTHER	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$1,355,329	36	\$37,648		
OTHER	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$363,341	8	\$45,418		
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,300,410	72	\$31,950		
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$11,339	2	\$5,670		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$3,318,225	40	\$82,956		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$713,868	12	\$59,489		
OTHER	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$282,400	6	\$47,067		
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$479,267	10	\$47,927		
OTHER	BACH	40	PHYSICAL SCIENCES	\$863,994	14	\$61,714		
OTHER	BACH	42	PSYCHOLOGY	\$3,894,171	137	\$28,425		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$1,972,377	64	\$30,818		
OTHER	BACH	45	SOCIAL SCIENCES	\$4,072,494	154	\$26,445		
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$5,103,094	92	\$55,468		
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$6,245,479	182	\$34,316		
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$11,738,346	396	\$29,642		
OTHER	BACH	54	HISTORY	\$1,430,764	39	\$36,686	\$35,652	
OTHER	DOCT	13	EDUCATION	\$2,083,014	28	\$74,393	\$74,393	
OTHER	MAST	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,894,237	33	\$57,401		

OTHER	MAST	13	EDUCATION	\$11,659,383	628	\$18,566		
OTHER	MAST	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$1,278,357	45	\$28,408		
OTHER	MAST	27	MATHEMATICS AND STATISTICS	\$489,292	15	\$32,619		
OTHER	MAST	42	PSYCHOLOGY	\$1,501,689	50	\$30,034		
OTHER	MAST	43	SECURITY AND PROTECTIVE SERVICES	\$524,741	32	\$16,398		
OTHER	MAST	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,027,343	53	\$19,384		
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$7,139,528	246	\$29,022		
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$7,694,985	527	\$14,601		
OTHER	MAST	54	HISTORY	\$493,139	19	\$25,955	\$20,451	
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$12,730				
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$12,876				
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$54,454				X
OTHER	MAST	45	SOCIAL SCIENCES	\$82,139				X
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$19,798				X
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$100,263				X
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$30,597				X
Total, Reported Programs				\$216,637,012	8031	\$26,975	\$26,975	
Total, Excluded Programs				\$312,857	0			
Total, All Programs				\$216,949,869	8031	\$27,014	\$27,014	
% of \$ in Excluded Programs				0%				

* Due to limited number of degrees granted, cost per degree estimate may not be representative

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
UNIVERSITY OF SOUTH FLORIDA
2001-2004

Entrant Type	Degree Level	CIP	PROGRAM_NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$1,382,496	55	\$25,136		
AATRAN	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$205,986	17	\$12,117		
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$4,100,071	158	\$25,950		
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,802,351	95	\$18,972		
AATRAN	BACH	13	EDUCATION	\$21,145,157	1067	\$19,817		
AATRAN	BACH	14	ENGINEERING	\$11,840,106	322	\$36,771		
AATRAN	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$447,733	25	\$17,909		
AATRAN	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$4,928,803	329	\$14,981		
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,038,341	25	\$41,534		
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$4,181,468	147	\$28,445		
AATRAN	BACH	27	MATHEMATICS AND STATISTICS	\$387,109	13	\$29,778		
AATRAN	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$2,082,909	66	\$31,559		
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$339,198	22	\$15,418		
AATRAN	BACH	40	PHYSICAL SCIENCES	\$1,320,374	31	\$42,593		
AATRAN	BACH	42	PSYCHOLOGY	\$6,891,709	394	\$17,492		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$2,185,733	169	\$12,933		
AATRAN	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,619,795	98	\$16,529		
AATRAN	BACH	45	SOCIAL SCIENCES	\$9,577,153	579	\$16,541		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$3,745,204	91	\$41,156		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$3,302,966	193	\$17,114		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$27,092,086	1640	\$16,520		
AATRAN	BACH	54	HISTORY	\$1,467,525	82	\$17,897	\$19,773	
FTIC	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$1,321,581	32	\$41,299		
FTIC	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$728,592	26	\$28,023		
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$11,189,595	249	\$44,938		
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,752,521	86	\$20,378		
FTIC	BACH	13	EDUCATION	\$20,049,599	439	\$45,671		
FTIC	BACH	14	ENGINEERING	\$29,782,708	288	\$103,412		
FTIC	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$712,042	25	\$28,482		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$9,062,692	412	\$21,997		
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,833,956	20	\$91,698		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$18,029,290	310	\$58,159		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$767,227	21	\$36,535		
FTIC	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$26,438,907	113	\$233,973		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$1,043,823	39	\$26,765		
FTIC	BACH	40	PHYSICAL SCIENCES	\$3,533,144	66	\$53,532		
FTIC	BACH	42	PSYCHOLOGY	\$13,012,368	258	\$50,436		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$5,525,032	133	\$41,542		
FTIC	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,501,299	53	\$28,326		
FTIC	BACH	45	SOCIAL SCIENCES	\$17,076,062	450	\$37,947		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$11,877,422	122	\$97,356		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$4,472,111	129	\$34,668		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$36,446,383	944	\$38,608		
FTIC	BACH	54	HISTORY	\$2,188,649	74	\$29,576	\$50,908	
OTHER	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$1,612,554	64	\$25,196		
OTHER	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$573,915	38	\$15,103		
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$4,429,003	172	\$25,750		
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$2,262,280	106	\$21,342		
OTHER	BACH	13	EDUCATION	\$15,018,078	623	\$24,106		
OTHER	BACH	14	ENGINEERING	\$14,550,553	342	\$42,545		
OTHER	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$937,738	45	\$20,839		
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$6,300,709	361	\$17,453		
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,153,306	28	\$41,190		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$6,983,813	225	\$31,039		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$778,444	32	\$24,326		
OTHER	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$4,694,277	137	\$34,265		
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$858,620	46	\$18,666		
OTHER	BACH	40	PHYSICAL SCIENCES	\$1,946,391	67	\$29,051		
OTHER	BACH	42	PSYCHOLOGY	\$7,753,442	395	\$19,629		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$2,574,304	154	\$16,716		
OTHER	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,126,483	57	\$19,763		
OTHER	BACH	45	SOCIAL SCIENCES	\$12,123,945	700	\$17,320		

OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$5,929,754	151	\$39,270		
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$4,817,503	267	\$18,043		
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$28,810,832	1448	\$19,897		
OTHER	BACH	54	HISTORY	\$2,037,294	117	\$17,413	\$22,829	
OTHER	DOCT	13	EDUCATION	\$9,120,047	109	\$83,670		
OTHER	DOCT	14	ENGINEERING	\$5,524,253	69	\$80,062		
OTHER	DOCT	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$3,642,533	42	\$86,727		
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$4,374,818	44	\$99,428		
OTHER	DOCT	27	MATHEMATICS AND STATISTICS	\$1,749,331	3	\$583,110		
OTHER	DOCT	30	MULTI/INTERDISCIPLINARY STUDIES	\$1,059,934	11	\$96,358		
OTHER	DOCT	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$1,368,127	4	\$342,032		
OTHER	DOCT	40	PHYSICAL SCIENCES	\$5,849,673	51	\$114,699		
OTHER	DOCT	42	PSYCHOLOGY	\$5,530,314	70	\$79,004		
OTHER	DOCT	45	SOCIAL SCIENCES	\$1,290,451	13	\$99,265		
OTHER	DOCT	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$6,919,822	69	\$100,287		
OTHER	DOCT	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$2,621,536	13	\$201,657	\$98,496	
OTHER	MAST	03	NATURAL RESOURCES AND CONSERVATION	\$835,951	11	\$75,996		
OTHER	MAST	04	ARCHITECTURE AND RELATED SERVICES	\$3,797,375	58	\$65,472		
OTHER	MAST	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$1,218,536	22	\$55,388		
OTHER	MAST	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,626,818	51	\$31,898		
OTHER	MAST	13	EDUCATION	\$31,331,989	1535	\$20,412		
OTHER	MAST	14	ENGINEERING	\$14,305,592	577	\$24,793		
OTHER	MAST	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$1,308,197	63	\$20,765		
OTHER	MAST	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$2,357,105	65	\$36,263		
OTHER	MAST	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$892,942	14	\$63,782		
OTHER	MAST	25	LIBRARY SCIENCE	\$6,158,083	462	\$13,329		
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,281,249	59	\$21,716		
OTHER	MAST	27	MATHEMATICS AND STATISTICS	\$890,756	31	\$28,734		
OTHER	MAST	30	MULTI/INTERDISCIPLINARY STUDIES	\$910,754	27	\$33,732		
OTHER	MAST	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$1,049,645	21	\$49,983		
OTHER	MAST	40	PHYSICAL SCIENCES	\$4,939,448	90	\$54,883		
OTHER	MAST	42	PSYCHOLOGY	\$969,149	104	\$9,319		
OTHER	MAST	43	SECURITY AND PROTECTIVE SERVICES	\$637,977	15	\$42,532		
OTHER	MAST	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$6,175,138	232	\$26,617		
OTHER	MAST	45	SOCIAL SCIENCES	\$3,583,063	106	\$33,802		
OTHER	MAST	50	VISUAL AND PERFORMING ARTS	\$3,532,700	76	\$46,483		
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$31,030,800	1023	\$30,333		
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$16,248,195	1024	\$15,867		
OTHER	MAST	54	HISTORY	\$966,089	28	\$34,503	\$23,893	
OTHER	MD	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$74,918,182	289	\$259,232	\$259,232	
OTHER	SPEC	13	EDUCATION	\$1,361,250	29	\$46,940	\$46,940	
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$120,607				X
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$447,948				X
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$243,618				X
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$317,910				X
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$48,588				X
OTHER	DOCT	43	SECURITY AND PROTECTIVE SERVICES	\$343,079				
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$107,018				X
OTHER	DOCT	50	VISUAL AND PERFORMING ARTS	\$41,845				X
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$55,186				X
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$87,589				X
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$26,166				X
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$3,757				X
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$42,076				X
Total, Reported Programs				\$718,080,338	21992	\$32,652	\$32,652	
Total, Excluded Programs				\$1,885,387	0			
Total, All Programs				\$719,965,725	21992	\$32,738	\$32,738	
% of \$ in Excluded Programs				0%				

* Due to limited number of degrees granted, cost per degree estimate may not be representative

**FTIC cost estimates for Liberal Arts & general Studies and for Multi/Interdisciplinary Studies are not representative due to reporting practices for student majors for entering students.

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
UNIVERSITY OF WEST FLORIDA
2001-2004

Entrant Type	Degree Level	CIP	PROGRAM_NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$1,202,748	29	\$41,474		
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$3,446,035	144	\$23,931		
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$3,425,215	139	\$24,642		
AATRAN	BACH	13	EDUCATION	\$4,402,973	221	\$19,923		
AATRAN	BACH	14	ENGINEERING	\$2,048,270	21	\$97,537		#
AATRAN	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$355,794	29	\$12,269		
AATRAN	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$879,806	52	\$16,919		
AATRAN	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$763,734	39	\$19,583		
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,424,651	57	\$24,994		
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,511,365	34	\$44,452		
AATRAN	BACH	27	MATHEMATICS AND STATISTICS	\$492,692	20	\$24,635		
AATRAN	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$129,051	3	\$43,017		*
AATRAN	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$2,133,611	73	\$29,228		
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$220,673	6	\$36,779		*
AATRAN	BACH	40	PHYSICAL SCIENCES	\$521,862	11	\$47,442		
AATRAN	BACH	42	PSYCHOLOGY	\$2,214,135	146	\$15,165		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$1,775,419	138	\$12,865		
AATRAN	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,833,964	90	\$20,377		
AATRAN	BACH	45	SOCIAL SCIENCES	\$1,462,598	91	\$16,073		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$1,077,918	41	\$26,291		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$1,124,716	31	\$36,281		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$9,187,033	397	\$23,141		
AATRAN	BACH	54	HISTORY	\$667,934	33	\$20,240	\$22,928	
FTIC	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$1,378,914	33	\$41,785		
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$5,661,678	116	\$48,808		
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$3,945,773	62	\$63,641		
FTIC	BACH	13	EDUCATION	\$2,837,525	66	\$42,993		
FTIC	BACH	14	ENGINEERING	\$2,996,032	30	\$99,868		#
FTIC	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$703,547	11	\$63,959		
FTIC	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$814,896	26	\$31,342		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$1,112,899	22	\$50,586		
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$459,918	17	\$27,054		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$3,469,738	29	\$119,646		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$552,151	9	\$61,350		*
FTIC	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$121,992	3	\$40,664		*
FTIC	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$3,057,730	55	\$55,595		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$266,577	15	\$17,772		
FTIC	BACH	40	PHYSICAL SCIENCES	\$1,705,552	19	\$89,766		
FTIC	BACH	42	PSYCHOLOGY	\$3,031,710	83	\$36,527		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$2,067,334	55	\$37,588		
FTIC	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$568,721	17	\$33,454		
FTIC	BACH	45	SOCIAL SCIENCES	\$2,177,728	51	\$42,701		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$2,742,713	36	\$76,186		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$889,383	12	\$74,115		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$7,611,397	180	\$42,286		
FTIC	BACH	54	HISTORY	\$719,120	13	\$55,317	\$50,930	
OTHER	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$1,179,297	33	\$35,736		
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$4,201,496	129	\$32,570		
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$3,756,656	96	\$39,132		
OTHER	BACH	13	EDUCATION	\$4,155,387	140	\$29,681		
OTHER	BACH	14	ENGINEERING	\$1,672,242	17	\$98,367		#
OTHER	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$823,139	31	\$26,553		
OTHER	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$891,017	38	\$23,448		
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$690,426	28	\$24,658		
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,045,330	44	\$23,758		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$3,195,764	66	\$48,421		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$547,892	17	\$32,229		
OTHER	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$3,234,610	89	\$36,344		
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$251,566	9	\$27,952		*
OTHER	BACH	40	PHYSICAL SCIENCES	\$760,058	9	\$84,451		*

OTHER	BACH	42	PSYCHOLOGY	\$2,767,301	141	\$19,626		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$2,189,056	100	\$21,891		
OTHER	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,894,364	68	\$27,858		
OTHER	BACH	45	SOCIAL SCIENCES	\$2,297,654	103	\$22,307		
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$2,171,422	43	\$50,498		
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$1,289,103	26	\$49,581		
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$9,119,304	286	\$31,886		
OTHER	BACH	54	HISTORY	\$743,294	26	\$28,588	\$31,759	
OTHER	DOCT	13	EDUCATION	\$7,243,467	69	\$104,978	\$104,978	
OTHER	MAST	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$1,211,373	31	\$39,077		
OTHER	MAST	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$1,728,506	61	\$28,336		
OTHER	MAST	13	EDUCATION	\$8,437,115	482	\$17,504		
OTHER	MAST	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$840,656	10	\$84,066		
OTHER	MAST	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,928,455	15	\$128,564		
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,445,698	17	\$85,041		
OTHER	MAST	27	MATHEMATICS AND STATISTICS	\$615,589	15	\$41,039		
OTHER	MAST	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$948,893	32	\$29,653		
OTHER	MAST	42	PSYCHOLOGY	\$3,639,466	78	\$46,660		
OTHER	MAST	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$1,076,924	63	\$17,094		
OTHER	MAST	45	SOCIAL SCIENCES	\$574,255	9	\$63,806		
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$1,085,659	45	\$24,126		
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$4,922,322	266	\$18,505		
OTHER	MAST	54	HISTORY	\$1,661,585	21	\$79,123	\$26,303	
OTHER	SPEC	13	EDUCATION	\$1,692,016	95	\$17,811	\$17,811	
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,639,372	13			X
AATRA	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$466,445	3			X
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$652,883	1			X
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$1,122,035	9			X
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$223,370	1			X
Total, Reported Programs				\$179,123,578	5653	\$31,686	\$31,686	
Total, Excluded Programs				\$4,104,105	27			
Total, All Programs				\$183,227,683	5680	\$32,258	\$32,258	
% of \$ in Excluded Programs				2%				

* Due to limited number of degrees granted, cost per degree estimate may not be representative

UF confers engineering degrees to students enrolled by UWF

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
FAMU-FSU JOINT COLLEGE OF ENGINEERING
2001-2004

Entrant Type	Degree Level	CIP	PROGRAM_NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	14	ENGINEERING	\$1,783,683	110	\$16,215	\$16,215	
FTIC	BACH	14	ENGINEERING	\$45,500,582	488	\$93,239	\$93,239	
OTHER	BACH	14	ENGINEERING	\$5,570,360	120	\$46,420	\$46,420	
OTHER	DOCT	14	ENGINEERING	\$2,711,172	27	\$100,414	\$100,414	
OTHER	MAST	14	ENGINEERING	\$9,214,501	210	\$43,879	\$43,879	
AATRAN	**MAST	14	ENGINEERING					X
	BACH	14	ENGINEERING	\$331,967	1			X
FTIC	BACH	14	ENGINEERING	\$4,277,127	6			X
OTHER	BACH	14	ENGINEERING	\$451,970	4			X
OTHER	DOCT	14	ENGINEERING	\$1,297,542	1			X
Total, Reported Programs				\$64,780,298	955	\$67,833	\$57,832	
Total, Excluded Programs				\$6,358,606	12			
Total, All Programs				\$71,138,904	967	\$73,567	\$73,567	
% of \$ in Excluded Programs				9%				

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
SYSTEM TOTAL
2001-2004

Entrant Type	Degree Level	CIP	PROGRAM_NAME	Sum Of Total Program Instructional Costs	Sum Of Degrees Granted	Estimated Program Cost per Degree	Average Cost per Degree by Category	New Program
AATRAN	BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$11,056,411	414	\$26,706		
AATRAN	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$5,647,962	221	\$25,556		
AATRAN	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$5,828,978	179	\$32,564		
AATRAN	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$486,902	30	\$16,230		
AATRAN	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$26,053,142	1642	\$15,867		
AATRAN	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$19,114,464	853	\$22,409		
AATRAN	BACH	13	EDUCATION	\$98,123,077	4735	\$20,723		
AATRAN	BACH	14	ENGINEERING	\$61,752,298	1671	\$36,955		
AATRAN	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$7,187,374	336	\$21,391		
AATRAN	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$3,200,361	188	\$17,023		
AATRAN	BACH	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$6,269,018	288	\$21,767		
AATRAN	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$3,068,035	280	\$10,957		
AATRAN	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$21,224,440	1351	\$15,710		
AATRAN	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$19,600,675	1031	\$19,011		
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$25,948,522	910	\$28,515		
AATRAN	BACH	27	MATHEMATICS AND STATISTICS	\$3,775,797	121	\$31,205		
AATRAN	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$3,747,913	117	\$32,033		
AATRAN	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$6,622,150	492	\$13,460		
AATRAN	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$2,203,114	108	\$20,399		
AATRAN	BACH	40	PHYSICAL SCIENCES	\$7,832,397	219	\$35,764		
AATRAN	BACH	42	PSYCHOLOGY	\$39,063,333	2549	\$15,325		
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$20,271,859	1516	\$13,372		
AATRAN	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$15,296,308	967	\$15,818		
AATRAN	BACH	45	SOCIAL SCIENCES	\$44,129,012	2803	\$15,743		
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$28,487,153	1031	\$27,631		
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$49,996,941	2584	\$19,349		
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$142,785,670	9731	\$14,673		
AATRAN	BACH	54	HISTORY	\$9,934,780	516	\$19,253	\$18,673	
FTIC	BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$26,499,272	649	\$40,831		
FTIC	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$8,376,369	217	\$38,601		
FTIC	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$18,950,674	283	\$66,964		
FTIC	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$1,720,299	51	\$33,731		
FTIC	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$113,417,279	3969	\$28,576		
FTIC	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$43,785,399	1180	\$37,106		
FTIC	BACH	13	EDUCATION	\$139,840,338	3468	\$40,323		
FTIC	BACH	14	ENGINEERING	\$214,487,659	3069	\$69,888		
FTIC	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$13,918,120	336	\$41,423		
FTIC	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$11,217,478	492	\$22,800		
FTIC	BACH	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$31,034,001	944	\$32,875		
FTIC	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$4,762,779	176	\$27,061		
FTIC	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$57,261,579	2346	\$24,408		
FTIC	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$89,864,703	717	\$125,334		
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$132,685,043	2080	\$63,791		
FTIC	BACH	27	MATHEMATICS AND STATISTICS	\$9,983,496	263	\$37,960		
FTIC	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$40,999,351	240	\$170,831		
FTIC	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$18,230,857	849	\$21,473		
FTIC	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$8,341,059	294	\$28,371		
FTIC	BACH	40	PHYSICAL SCIENCES	\$31,291,958	586	\$53,399		
FTIC	BACH	42	PSYCHOLOGY	\$97,273,114	3301	\$29,468		
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$52,730,167	1529	\$34,487		
FTIC	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$10,641,316	400	\$26,603		
FTIC	BACH	45	SOCIAL SCIENCES	\$126,581,730	4884	\$25,918		
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$105,788,645	1920	\$55,098		
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$119,642,266	2993	\$39,974		
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$331,286,657	11865	\$27,921		
FTIC	BACH	54	HISTORY	\$19,097,275	684	\$27,920	\$37,757	
OTHER	BACH	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$5,323,923	233	\$22,849		
OTHER	BACH	03	NATURAL RESOURCES AND CONSERVATION	\$5,005,152	187	\$26,766		
OTHER	BACH	04	ARCHITECTURE AND RELATED SERVICES	\$11,681,016	266	\$43,914		

OTHER	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$1,018,026	69	\$14,754		
OTHER	BACH	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$28,829,222	1366	\$21,105		
OTHER	BACH	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$23,559,700	778	\$30,282		
OTHER	BACH	13	EDUCATION	\$75,588,194	2771	\$27,278		
OTHER	BACH	14	ENGINEERING	\$62,641,885	1715	\$36,526		
OTHER	BACH	15	ENGINEERING TECHNOLOGIES/TECHNICIANS	\$8,336,284	224	\$37,216		
OTHER	BACH	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$5,142,326	275	\$18,699		
OTHER	BACH	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$4,765,177	263	\$18,119		
OTHER	BACH	22	LEGAL PROFESSIONS AND STUDIES	\$1,787,844	114	\$15,683		
OTHER	BACH	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$26,565,187	1407	\$18,881		
OTHER	BACH	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$25,399,326	590	\$43,050		
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$39,017,867	981	\$39,774		
OTHER	BACH	27	MATHEMATICS AND STATISTICS	\$4,668,707	151	\$30,919		
OTHER	BACH	30	MULTI/INTERDISCIPLINARY STUDIES	\$6,910,827	197	\$35,080		
OTHER	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$6,632,378	334	\$19,857		
OTHER	BACH	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$3,453,952	164	\$21,061		
OTHER	BACH	40	PHYSICAL SCIENCES	\$11,266,909	299	\$37,682		
OTHER	BACH	42	PSYCHOLOGY	\$39,192,719	2086	\$18,788		
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$23,147,392	1280	\$18,084		
OTHER	BACH	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$13,235,058	721	\$18,357		
OTHER	BACH	45	SOCIAL SCIENCES	\$48,443,441	2879	\$16,826		
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$37,799,554	1069	\$35,360		
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$56,909,202	2546	\$22,352		
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$154,864,002	8988	\$17,230		
OTHER	BACH	54	HISTORY	\$9,394,720	452	\$20,785	\$22,854	
OTHER	DDS	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$50,795,612	227	\$223,769	\$223,769	
OTHER	DOCT	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$14,488,765	96	\$150,925		
OTHER	DOCT	03	NATURAL RESOURCES AND CONSERVATION	\$2,886,340	31	\$93,108		
OTHER	DOCT	04	ARCHITECTURE AND RELATED SERVICES	\$1,266,222	15	\$84,415		
OTHER	DOCT	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$2,646,570	37	\$71,529		
OTHER	DOCT	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$9,969,425	33	\$302,104		
OTHER	DOCT	13	EDUCATION	\$63,724,766	697	\$91,427		
OTHER	DOCT	14	ENGINEERING	\$67,488,628	564	\$119,661		
OTHER	DOCT	16	FOREIGN LANGUAGES, LITERATURES, AND LINGUISTICS	\$3,297,331	34	\$96,980		
OTHER	DOCT	19	FAMILY AND CONSUMER SCIENCES/HUMAN SCIENCES	\$1,814,646	14	\$129,618		
OTHER	DOCT	23	ENGLISH LANGUAGE AND LITERATURE/LETTERS	\$9,049,399	123	\$73,572		
OTHER	DOCT	24	LIBERAL ARTS AND SCIENCES, GENERAL STUDIES AND HUM	\$1,295,195	10	\$129,520		
OTHER	DOCT	25	LIBRARY SCIENCE	\$1,618,581	21	\$77,075		
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$33,532,673	255	\$131,501		
OTHER	DOCT	27	MATHEMATICS AND STATISTICS	\$11,093,810	47	\$236,039		
OTHER	DOCT	30	MULTI/INTERDISCIPLINARY STUDIES	\$4,099,937	35	\$117,141		
OTHER	DOCT	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$2,589,679	36	\$71,936		
OTHER	DOCT	38	PHILOSOPHY AND RELIGIOUS STUDIES	\$5,458,336	19	\$287,281		
OTHER	DOCT	40	PHYSICAL SCIENCES	\$47,974,782	338	\$141,937		
OTHER	DOCT	42	PSYCHOLOGY	\$35,159,764	245	\$143,509		
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OTHER	DOCT	44	PUBLIC ADMINISTRATION AND SOCIAL SERVICE PROFESSIO	\$7,903,714	51	\$154,975		
OTHER	DOCT	45	SOCIAL SCIENCES	\$21,551,241	173	\$124,574		
OTHER	DOCT	50	VISUAL AND PERFORMING ARTS	\$6,695,172	74	\$90,475		
OTHER	DOCT	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$26,629,879	747	\$35,649		
OTHER	DOCT	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$18,340,262	81	\$226,423		
OTHER	DOCT	54	HISTORY	\$5,845,027	48	\$121,771	\$106,692	
OTHER	DVM	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$50,295,448	239	\$210,441	\$210,441	
OTHER	ENG	14	ENGINEERING	\$292,139	4	\$73,035	\$73,035	
OTHER	LAW	22	LEGAL PROFESSIONS AND STUDIES	\$64,577,254	1932	\$33,425	\$33,425	
OTHER	MAST	01	AGRICULTURE, AGRICULTURE OPERATIONS, AND RELATED S	\$11,702,956	281	\$41,648		
OTHER	MAST	03	NATURAL RESOURCES AND CONSERVATION	\$7,546,364	196	\$38,502		
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OTHER	MAST	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$6,721,248	112	\$60,011		
OTHER	MAST	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$12,691,071	617	\$20,569		
OTHER	MAST	11	COMPUTER AND INFORMATION SCIENCES AND SUPPORT SERV	\$20,632,050	622	\$33,170		
OTHER	MAST	13	EDUCATION	\$168,314,940	8092	\$20,800		

OTHER	BACH	05	AREA, ETHNIC, CULTURAL, AND GENDER STUDIES	\$1,018,026	69	\$14,754		
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OTHER	MAST	09	COMMUNICATION, JOURNALISM, AND RELATED PROGRAMS	\$12,691,071	617	\$20,569		
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OTHER	MAST	13	EDUCATION	\$168,314,940	8092	\$20,800		

AATRAN	BACH	25	LIBRARY SCIENCE	\$25,161				
FTIC	BACH	25	LIBRARY SCIENCE	\$62,133				
OTHER	BACH	25	LIBRARY SCIENCE	\$20,583				
AATRAN	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$18,950	1			X
FTIC	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,661,892	13			X
OTHER	BACH	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$13,948				X
OTHER	DOCT	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$1,079,737				X
OTHER	MAST	26	BIOLOGICAL AND BIOMEDICAL SCIENCES	\$103,042				X
OTHER	DOCT	30	MULTI/INTERDISCIPLINARY STUDIES	\$391,991				X
OTHER	MAST	30	MULTI/INTERDISCIPLINARY STUDIES	\$693,352	20			X
AATRAN	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$127,287				X
FTIC	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$502,111				X
OTHER	BACH	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$152,657				X
OTHER	MAST	31	PARKS, RECREATION, LEISURE AND FITNESS STUDIES	\$605,574	30			X
OTHER	DOCT	40	PHYSICAL SCIENCES	\$3,079,482	6			X
AATRAN	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$840,020	4			
FTIC	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$3,990,546	1			
OTHER	BACH	43	SECURITY AND PROTECTIVE SERVICES	\$234,681	1			
AATRAN	BACH	45	SOCIAL SCIENCES	\$126,967	2			X
FTIC	BACH	45	SOCIAL SCIENCES	\$190,832				X
OTHER	BACH	45	SOCIAL SCIENCES	\$176,747	1			X
OTHER	DOCT	45	SOCIAL SCIENCES	\$1,054,207	2			X
OTHER	MAST	45	SOCIAL SCIENCES	\$82,139				X
AATRAN	BACH	50	VISUAL AND PERFORMING ARTS	\$1,828,711	51			X
FTIC	BACH	50	VISUAL AND PERFORMING ARTS	\$4,990,758	54			X
OTHER	BACH	50	VISUAL AND PERFORMING ARTS	\$1,280,179	31			X
OTHER	DOCT	50	VISUAL AND PERFORMING ARTS	\$41,845				X
OTHER	MAST	50	VISUAL AND PERFORMING ARTS	\$1,557,820	4			X
OTHER	ADVM	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$10,091				
AATRAN	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$486,243	3			X
FTIC	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$753,146	1			X
OTHER	BACH	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$1,207,818	9			X
OTHER	DOCT	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$91,203				X
OTHER	MAST	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$6,394,501	91			X
OTHER	MD	51	HEALTH PROFESSIONS AND RELATED CLINICAL SCIENCES	\$9,141,825				X
AATRAN	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$185,185	6			X
FTIC	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$412,151	5			X
OTHER	BACH	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$954,232	26			X
OTHER	MAST	52	BUSINESS, MANAGEMENT, MARKETING, AND RELATED SUPPO	\$4,821,296	225			X
Total, Reported Programs				\$4,945,361,638	163294	\$30,285	\$30,175	
Total, Excluded Programs				\$139,665,016	2186			
Total, All Programs				\$5,085,026,654	165480	\$30,729	\$30,590	
% of \$ in Excluded Programs				3%				

**FTIC cost estimates for Liberal Arts & general Studies and for Multi/Interdisciplinary Studies are not representative due to reporting practices for student majors for entering students.

SECTION 4
UNIVERSITY RESPONSES TO DRAFT ANALYSES

SECTION 4

EXCERPTS FROM UNIVERSITY RESPONSES RELATED TO POLICY ISSUES WITH THE COST PER DEGREE ANALYSIS

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Response from Florida A&M University

Costs for the FAMU-FSU College of Engineering. It appears that the entire cost of the FAMU-FSU College of Engineering was attributed to FAMU because the funds flow through FAMU's budget. This naturally has resulted in extremely high cost per degree figures for FAMU and zero engineering-related cost per degree for FSU. We reiterate our earlier request to treat the College as the single unit that it is, rather than attempt to separate costs per degree. The faculty function as a whole, with FAMU faculty teaching, advising and mentoring both FAMU and FSU students, and FSU faculty doing likewise. Any attempt to decouple the costs result in artificial amounts with no real significance.

Cost per Degree Methodology and Use of Cost per Degree Information. The cost per degree methodology yields information that is misleading. It captures the entire cost for all students majoring in a discipline and divides it by the number of those students who happened to graduate that particular year. The study does not accurately reflect the fact that all the costs are not attributable to those that graduated. The result fluctuates considerably with changes in the number of degrees awarded from year to year. For example, we graduated our first physics PhD last year, who completed requirements ahead of his cohort. This year, if we have four graduates from the program, the cost per degree will be cut to one-fourth of what it was for last year. In general, skewed cost per degree figures can result from several factors, such as nascent programs with low initial enrollments.

We wish to note that cost per degree is dependent on whether regular faculty, adjuncts, or graduate assistants teach courses. The SUS Accountability Report, presented at the BOG meeting on January 27, 2005, reveals that next to New College, FAMU had the highest percentage of lower level courses taught by regular faculty (where the bulk of FAMU's credits are generated). For several years the Florida Legislature has made known its desire to have students taught by regular faculty. We trust that complying with the legislative request will not work to our detriment because it tends to drive up the costs per degree.

It is difficult to suggest an alternative methodology without knowing how the BOG wishes to use this information. One alternative is to capture a cohort of students who graduated in one year and track back to the actual courses they took, and calculate the associated costs. Another alternative is to use the more commonly used cost per FTE. A third alternative is to calculate the costs of an actual cohort of students entering during a given period, and determine both the costs for graduates and the costs for those who do not complete the degree during a specified time frame (four-year, six-year or ten-year). This approach is described more fully in the attached paper entitled "A Business Model Approach to Estimating the Costs per Degree."

Response from Florida Atlantic University

The methodology employed does not really calculate the cost of producing a degree, even though the number of degrees awarded in a given year (whether for a single year or average over three) is used in the denominator of the cost equation. The accumulated costs represent the costs of providing instruction and related services to all students who are currently enrolled in a program of study associated with a CIP code (major code) at a point in time. Following this methodology, with all program costs linked to a finite cohort of grads, the cost for students still in the pipeline becomes zero because their costs have been attributed to a single year's degree recipients in the costing methodology snapshot. If these zero-cost students are accounted for in subsequent years, then we will see wide fluctuations in the calculated cost per degree as well as a considerable overstatement of the real cost per degree.

The methodology is really subject to two types of errors, both of which will result in cost miscalculations. First, as noted above, the costs of the students already in the pipeline have been accounted for in a year other than the one in which they actually graduate. When they are counted as graduates, a greater or lesser number of majors will contribute to the calculation of their costs, which suggests that a more direct method working backwards from actual graduates (using the same costing matrices) should be preferred. Second, students in the pipeline may change majors, but the model's snapshot approach has directed their costs to a different (their former) major. Again, a retrospective approach working backwards from actual graduates would eliminate this problem.

The costing methodology leads to unreliable comparisons and penalizes growing institutions whose degree output does not match-up precisely with accumulated costs.

The expenditure data set and the degree/major data sets cannot be matched due to the higher level of aggregation in the cost data. Aggregating degrees to match the cost basis nullifies the original cost-per-degree concept. While we agree with the pragmatic decision to report cost-to-degree at the two-digit CIP level, which is reasonable for providing an analytic perspective, we note that it clouds the implicit intent of identifying low-cost programs, and therefore undermines one of the key rationales for embarking on this entire exercise.

Assuming that a cost-to-degree model can be developed and accepted, it will be important for the Board of Governors to specify how the comparative data would be used. For example, institutional and public policy actors will need to understand to what types of decisions or issues the model results will be applied. It is important that the cost-to-degree calculation be reconciled with and enhance funding requests based on the new funding model, which is now before the Florida Legislature.

Response from Florida Gulf Coast University

FGCU has many reservations about the current methodology employed by MGT to determine cost per degree data specifically as it is applied to FGCU. While the use of time series data is a well-established analytical technique for cost projection, it is completely inappropriate for projecting future costs at an institution like FGCU given its state of development. Indeed the inclusion at all of FGCU in such a comparison is questionable given that its numbers tend to skew cost data for the system overall.

In this regard, it is important to note that FGCU was originally funded by the Legislature at 3,000 FTE students with the implicit understanding as a result that economies of scale would not be attainable in the initial stage of its development. In fact, it is generally recognized that economies of scale cannot be realized until an enrollment of 5,000 FTE is reached. The high cost per degree evinced for many FGCU programs is a consequence of this inherent but necessary imbalance, and FGCU plans to continue to grow at one of the highest rates among public universities in the nation in order to not only meet the demand for higher education in the region but also to reduce and eventually eliminate this structural deficit. Already, this effect can be seen by examining the trend in cost per student credit hour that has fallen from \$465 in 2000-2001 to \$327 in 2003-2004 as a result of FGCU's growth. This trend will continue in the future. Consequently, it would be more appropriate to either drop FGCU from the analysis or substitute system averages here for FGCU data to improve the projection methodology.

There are several other problems that confound attempts to arrive at meaningful cost per degree calculations for FGCU and make comparisons with other universities in the system meaningless. At FGCU, approximately 25% of all degree programs are under five years in age and of course the remaining 75% being less than eight years in age. Given the current six-year graduation rate as the yardstick by which productivity is measured nationally, it is hardly surprising that cost per degree for many FGCU programs currently is well above system averages. At the same time, FGCU has every expectation that these costs will decline over time and more nearly approximate system averages and perhaps result in even lower costs.

Another problem is the inclusion of large numbers of undeclared majors and non-degree seeking students in the expenditure data used in the analysis and their subsequent assignment of associated costs to specific majors without any real confidence in the accuracy of these allocations. Their inclusion in the analysis inaccurately distorts the true nature of the future productivity and efficiency of the programs in question. The smaller number of programs at FGCU in comparison to the rest of system means that these distortions may be magnified. FGCU also has large numbers of students who are enrolled in pre-majors, this is not surprising given FGCU's emphasis on professional education, but again it makes the assignment of expenditure data problematic.

Response from Florida International University

The weakest, yet arguably most important, element of implementation of the BOG strategic plan is the methodology for establishing the cost basis for degrees. There are major issues with the calculations of cost per degree. The funding needed for additional degrees will not be achieved just by using the current cost per degree rate. Programs that are at capacity can increase degree production only through investments that are substantially in excess of the current cost per degree. Also, public universities have a responsibility to provide education to citizens that does not necessarily result in degrees. Ratios such as cost per degree are not normally distributed and, thus, can easily be misinterpreted when comparisons are made. The indirect costs associated with degrees vary greatly depending on the headcount to FTE ratio. These points will be further explicated below.

FIU recommends that there be a systematic and collaborative review of the cost methodology before any consideration is given to using it to promote targeted degree production.

1. New degree programs

FIU recommends that new degree programs should not be included in the cost analysis until (1) they have reached their planned enrollment level and (2) students have been enrolled long enough to qualify for graduation.

New degree programs have substantial initial startup costs that make a program seem more expensive than it actually will be once it is fully deployed. These costs can include faculty hires, investment of faculty time in curriculum development, facility development, technology investments, and/or marketing. Once a program is approved, it may take several years before the program reaches its enrollment capacity or planned degree level.

2. Classification of Instructional Programs (CIP) code aggregation

FIU recommends that further work be done to standardize the level of aggregation across the degree and cost analysis. Significant anomalies are present in the analysis because programs are presented at the four or six digit CIP code, but costs are attributed at the broader two digit CIP level. Four or even six digit CIP level standardization will produce more accurate results.

A broad range of programs are included within a two digit CIP code. For instance, CIP 51 includes all Health Professions and Related Clinical Sciences at the two digit level. Costs can vary widely within CIP 51 for different programs. At FIU, for example, both Health Services Administration and Nursing are in CIP 51. Nursing is significantly more expensive than Health Services Administration, but costs are averaged at the two digit CIP level. The cost per degree for Nursing will greatly underestimate the real cost of offering a degree program. Similarly, more expense is estimated for the Health Services Administration degree than warranted. If both costs and program CIP levels were at least to a four digit CIP standard, the number of serious anomalies would be much smaller.

3. Program capacity and cost per degree

Both program capacity and cost per degree need to be considered in making program investment decisions. More sophistication in the cost methodology is needed so that the true marginal cost per new degree is calculated.

The cost per degree methodology gives little insight into the true cost or ability for a program to increase capacity. FIU's nursing program is an example. The program is now at full capacity, with a long wait list for students. However, increasing the size of the program is not a simple calculation based on cost per degree. An entire contingent of new faculty would be needed to increase capacity to teach another cohort of incoming students. Facilities are available, but faculty and clinical experiences are the limiting factors. Multiplying the cost per degree by the number of new students would not produce adequate funds to increase the program capacity. Similarly, programs that are newly established will show a very high cost per degree, but may have the capacity to grow significantly at low marginal cost. The marginal costs of additional growth are not taken into account in the MGT analysis.

4. Time span for calculation of cost per degree

FIU recommends that information about each program needs to be considered in deciding whether a three-year or one-year average of cost per degree is best. For established programs that are fully deployed, a one-year view gives the most accurate view of future costs after adjustment for predicted inflation. Programs that are new or cyclical in enrollments should have costs averaged over three years, then adjusted for predicted inflation.

Calculating cost per degree on the latest data year available creates the most accurate view of future costs. However, cost fluctuations due to faculty hires, special programs, new cohorts of entering students or other factors are evened out with three-year averaging. Operating costs generally increase over time. A three year average underestimates true cost because two of the three years of costs will be significantly lower than the most current cost data.

5. Cost of non majors who eventually enter a major

There are many students who take credits in different areas before declaring their major. These non-major credits are not reflected in the cost per degree analysis and are substantial. Because the methodology takes a cross section of majors on either a one year or three year basis and then calculates the cost of their credit loads, variance in the timing of student decision-making about majors will distort the cost analysis. The scope of this problem could be reduced if the credits of intended majors are also considered in the analysis.

6. Cost of service to urban part time students

FIU recommends that the number of part time students pursuing a degree should be used as a factor in the cost analysis.

The cost per degree approach does not take into account the special costs associated with serving an urban part-time student base. Part-time students take longer to graduate, but do not necessarily take more credits than a residential student. This results in higher cost of providing advising, registration, academic and business services to the student.

7. Uses of the cost per degree calculation

FIU believes the current cost methodology is not accurate with respect to the meaningful calculation of either current or future costs per degree and should be redesigned before any use. FIU staff are willing to participate in a collaborative process to improve the methodology.

The BOG may wish to use the cost per degree calculation in several ways: (1) to identify the cost of similar programs at each institution; (2) to project needed funding to drive enrollment growth in particular programs at each institution; or (3) to identify programs that have high costs but low degree production. However, for all of the reasons listed in this document, the current cost methodology is not reliable or accurate enough for such purposes.

8. Other questions/issues

Double majors: How were double majors handled in the analysis?

Self supporting programs: Have the degrees obtained through non E&G funds been removed from the analysis? If not, the cost per degree will be low since degrees, but not costs, have been considered. FIU, for instance, produces MBA and other business graduate degrees through self supporting programs using auxiliary funding. For example in Spring 2005, 28% of all SCH were provided via auxiliary funding. The degrees resulting from these student credits will result in an underestimate of the true costs per degree if these degrees are included in the denominator.

Response from Florida State University

We agree with many of the concerns outlined in the MGT report titled "Design of a Model to Estimate Cost per Degree in Florida's State Universities (Draft, January 19, 2005)". There are many important caveats that bear repeating:

- “The purpose of the current degree costing model is NOT to develop a new funding model for potential use in requesting and/or allocating state appropriations.”

We can not stress enough how devastating it would be to use the MGT model for allocating or requesting state funds. Due to the drastic fluctuations in costs, simply adding another degree recipient could significantly change the cost per degree. Universities could not operate programs with changes such as these.

- “The model does not track the entire course taking history of current graduates over the preceding 2-10 years, but rather uses current students by level as the basis to estimate typical course-taking behavior.”

The MGT model does not accurately reflect the degree costs for students. The model provides costs of current students, those who received a degree during the designated time period as well as those that did not graduate. These costs are then divided by only those who received a degree.

- “Not all instruction leads to, or is intended to lead to, degrees.”

In addition to the reasons listed in the MGT report, universities also serve to help teachers, accountants and others who return to school to renew their professional certificates. These students return every few years for “recertification” coursework. There is also value for education even if the student does not ever graduate. Every course has some value to the student and should not be considered an unnecessary expense to the state.

- “Instructional and non-instructional expenditures may not be clearly distinguishable.”
- “Graduate and undergraduate program costs are related.”
- “Institutional missions can affect the cost per degree.”
- “Growth rates and institutional size affect cost per degree.”

The costs per credit hour in the expenditure analysis naturally differ among and within institutions simply due to institutional mission differentiation, the way services are delivered, and historical funding levels. Some of the variables that drive average costs will normally change year to year. Interpretation of changes in costs can be difficult by just looking at the Expenditure Analysis results.

For example:

- A course can be taught by a professor at one institution, by an adjunct faculty member at another, by a graduate assistant at yet another. Costs per credit hour will differ as the salary of the instructors will differ. Making assumptions about quality or efficiency without consideration of these factors by just looking at costs per credit hour can be very misleading.

- Class sizes will differ. There is not a standard class size. Some institutions may teach some courses in larger or smaller classes, for varying reasons, than others. Everything else being equal, a class size of 50 will result in one half the cost per credit hour of a class of 25. There is not a right or wrong in either delivery.
- Some institutions have different numbers and levels of academic related departments, support activities, etc., all of which show up in the per credit hour costs as indirect costs.
- Student demand for academic programs impact enrollment and therefore affect average costs. A program may have a cost that drops in the following year due to the fact that there were more students in one year than in the other.

As with the MGT time constraints, universities also have had little time to develop different approaches; however, we do feel that some enhancements can be made. In order to capture the true cost of the degree, it would appear that with additional time, the model could look at the actual courses the degree recipient took rather than calculating the costs for all students including those that do not receive a degree.

We may be able to capture expenditure data at a lower cost level than the 2-digit CIP given sufficient lead-time to code the expenditures. This may require universities to code expenditures differently for future expenditure analyses. Currently, universities produce and submit to DCU an annual *Expenditure Analysis (EA)*. This is done each year in September for the most recent fiscal year. The most recent *EA* available is for fiscal 2003-04. The *EA* provides (costs) per credit hour, both direct and indirect, at the (summary) 2 digit CIP code level. CIP codes are part of the Federal National taxonomy for reporting degree. CIP stands for Curriculum of Instructional Programs. CIP codes are synonymous with (academic disciplines). The 2 digit CIP level is the highest (summary) level of codes for degree programs. There are 34, 2 digit CIPs in the 2003-04 *EA*. Currently, the *EA* is designed to compute costs at the 2 digit (summary level) of CIP codes, not at the detail level. Since the expenditures in the *EA* are coded at the 2-digit level, not at the 6-digit level, and the *EA* does not contain degree data, the *EA* does not contain the information asked for by the Board of Governors. The consultants have been asked to and are attempting to use the *EA* with other information contained in another DCU file to drive and derive the much larger matrix required to attempt a cost per degree set of calculations. The current *EA* academic cost per credit hour matrix at the (summary) level is basically 11 institutions by 34, 2-digit CIP codes and by 4 levels of degree programs, a matrix for academic disciplines at the (detail) level for each 6-digit CIPs code would require a much larger matrix for the 11 institutions and 4 levels of degrees, but for hundreds of degree programs instead of the 34 summary categories of CIP. To attempt this, the calculations have to include additional variable(s) as the final outcome desired is more than cost per credit hour—it is cost per degree—a definition and category of cost that does not currently exist.

FSU costs (*in the draft analysis*) range from a \$485 to \$1,031,219. The average cost is \$47,902; the interquartile range is \$30,277; the standard deviation of average costs is \$84,879. We have 151 programs that cost less than \$19,000 and 102 programs (21%) that cost more than \$50,000. We have 189 programs that fall between these numbers and only 34% or 152 of our programs fall within \$10,000 of the interquartile range.

The method used in the MGT analysis is actually closer to Program Costs for Current Students divided by students who receive a degree. For example, in the current report, FSU's doctoral program for Vocational Rehab Counseling shows the cost per degree as \$1,031,219. What we know is that one student actually received a degree in the past 3 years. This person matriculated in 1998 and throughout the past 6 years at this institution has fulfilled 140 credit hours of coursework. In the 3 years used by the 3 year costing model, this student took 67 hours of credit out of the 1,148 hours used in the model.

Another cause for inaccurate data is when Colleges choose to “park” degrees in a particular discipline waiting for students to choose their major. Students know the area they seek their degree, but not the exact major. For example: Admission into the College of Business is separate and distinct from admission to the University. Students must fulfill prerequisites requirements at the lower level for admission into the upper division programs. Only when admitted into the upper level program of choice do students take coursework in other programs offered by the College of Business. Instead of using 529999 as the temporary CIP code for all business majors the College of Business uses the General Business code 520101 as the temporary program.

One of the program choices at the upper level is Business Administration which has the same CIP as the temporary program (520101). The costs for General Business are therefore inflated as they contain all costs for the temporary program. The costs for other programs offered by the College of Business are underestimated as they contain no costs at the lower level. The MGT attempt of “Cost per Degree” is very misleading.

On page 1 of the MGT report indicates that a +/- 10% margin of error is understood. We believe a +/- 10% margin is also acceptable; however, we believe the actual margin of error is much greater.

Response from New College of Florida

Like the other SUS institutions, we applaud the Board of Governors' efforts to identify and plan for targeted growth, and recognize that the assessment of current costs is necessary in order to project and plan for future needs. However, we also share many of our colleagues' concerns, especially those related to the accuracy and reliability of the data used to calculate current costs per degrees, the validity of the comparisons of various programs across levels and institutions, and the potential uses of the cost per degree calculations to drive funding allocations. We remain confident that through the collaborative efforts of the Board, the staff, and the members of the SUS, these concerns will be adequately addressed prior to any policy implementation.

It may be helpful to view New College's Expenditure Analysis data and MGT's resulting cost per degree calculations in light of New College of Florida's brief institutional history. In many respects, NCF was a “start-up” institution in 2001. The College's academic program was extant and thriving (and subsequently earned separate SACS accreditation in 2004), but during FY 2001-02, most administrative services were provided by the University of South Florida.

- During FY 2002-03 and FY 2003-04, the College received significant new appropriations to establish a viable administrative infrastructure. As a result, the cost per degree during the initial transitional phase has been somewhat inflated due to the costs of this rapid administrative “start-up.” However,

New College now has a functional administrative infrastructure in place, capable of supporting significant planned enrollment growth when it occurs.

- Another factor that makes it difficult to accurately calculate the cost per degree is the (arbitrary) decision by the Legislature to allocate half of the Sarasota campus PO&M, Library and certain other administrative support budgets to USF/Sarasota-Manatee, effective FY 2001-02. This has resulted in many unanticipated complications related to budget planning, record-keeping, and costing for both institutions. Management of certain shared support functions, such as academic and administrative support, business office and human resources support, campus PO&M, etc. are slowly devolving to the two separate institutions. Until this devolution is complete, accurate cost data will not be readily available.
- For many years now, the annual contribution of \$720,050 of private funds provided by the New College Foundation has been recorded by the various budget administrators in Tallahassee as part of the College's E&G operating budget. This unique private funding arrangement accounts for approximately \$5000 of the calculated cost per degree.
- We continue to share the campus with the USF/Sarasota-Manatee regional program until the construction of their new campus is completed. The growth of New College's student enrollment has been intentionally slower than desired due to resulting space limitations. This "brake" on enrollment growth has resulted in a higher cost per degree than we might have otherwise experienced.

Finally, it is important to highlight the distinctiveness of the New College academic program when comparing costs and productivity among other programs or institutions:

- Although all New College graduates receive a Bachelor of Arts degree (within a single CIP code), students complete areas of concentrations in 21 traditional disciplines in the Natural and Social Sciences and Humanities and several interdisciplinary areas. Like other institutions in the SUS, the costs of producing graduates in each major vary; some are far more expensive than others.
- We maintain state-of-the art science and marine biology laboratories as well as extensive fine arts and music facilities. These facilities are used exclusively by the liberal arts and sciences program.
- We are a free-standing residential college, which means that all of our expenditures are devoted to the delivery of our honors liberal arts program. (Our honors program is not subsidized by larger enrollments in other programs on campus; our indirect costs are not shared with other programs.)
- All New College students are enrolled full-time. Although credit hours are not assigned to courses, each student must complete an academic contract (usually four or more courses or tutorials) during a semester. Students pay tuition equivalent to 16 credits per semester and 4 credits during the January interterm session.

- The student-centered character of the New College academic program depends on the close working relationships that form between students and faculty. It is essential that the College maintains its current 11/1 student/faculty ratio.
- New College courses and tutorials are primarily taught by full-time faculty who have earned a PhD or the terminal degree in their field. (Relatively few courses are taught by adjuncts, none by graduate assistants.) This adds to the overall cost of program delivery, but the investment yields substantial dividends in terms of the quality of the educational experience offered to students.
- Due to our relatively small enrollment numbers, it is more difficult to generalize and make confident projections using available data. Percentage changes can be fairly large, with relatively small changes in raw numbers.

Please forgive the narrowness of the scope of the preceding discussion – it has been decidedly New College-centric. As you know, we are somewhat self-conscious about our uniqueness, which often leads to a tendency to over-explain. We want to actively participate in the Strategic Planning process, and hope that this information assists you and the Board in your efforts. Please let me know if you require any additional information.

Response from University of Central Florida

UCF strongly supports the consultant's overall narrative summary in its draft report under the heading *Design Of A Model To Estimate Cost Per Degree In Florida's State Universities (Draft, January 19, 2005)*. In particular, we agree entirely with the following statement:

"The purpose of developing degree costing information in support of the BOG strategic planning effort is to gain an understanding of the general magnitude of expenditure that is likely to be required over the long term for the SUS to grow sufficiently to meet its degree production goals."

By the same token, we agree with this cautionary statement from the same section of the report:

"Much greater care would be needed for the development of a funding model to assure that expenditure information used in the model was reflective of price-levels in the year(s) to be funded and that all inconsistent coding or mismatched data issues were resolved to avoid erroneous results."

In keeping with preceding views, we find evidence of severe problems with the report at its present stage of refinement. In particular, cost-per-degree results for specific UCF disciplines widely vary, well outside of any credible range. For example, the cost per master's degree for CIP 11.01.01, Computer & Information Science appears as \$216, while that per doctoral degree for CIP 52.02.01, Business Administration and Management appears as \$564,336.

While the foregoing cases are extreme, a multitude of others show the same thing, in broad terms: variations in cost-per-degree ranging from a few thousand dollars to hundreds of thousands of dollars. These simply are not believable, even to meet the consulting team's basic

directive (from the relevant BOG committee chair, again quoting from the narrative of the draft report) that its results be “directionally correct.”

Since receiving the report, the UCF team and others from the SUS have developed a number of ideas regarding corrections and/or methodological improvements that can be made. While we will be glad to share these with the consultant, we remain concerned that any such simplified, “average” approach to this complex question will give misleading results.

Because of the difficulties already emphasized, we urge agreement with the view (again quoting from the draft report) that

“The purpose of the current degree costing model is NOT to develop a new funding model for potential use in requesting and/or allocating state appropriations. Much greater care would be needed for the development of a funding model ... to avoid erroneous results. For application to annual funding level decisions, cost per degree results with a +/- 1% margin of error would be problematic.” (original emphasis).

Since we feel that in the report’s present form, based on the methodology actually employed, cost per degree information is simply not believable, we believe that the results cannot be used reliably for any purpose. Perhaps an exception might be the broad goal cited previously: *“to gain an understanding of the general magnitude of expenditure that is likely to be required over the long term for the SUS to grow sufficiently to meet its degree production goals.”*

Furthermore, it might be thought that the existing cost per degree results could be improved merely by abandoning the use of degree data down to the six-digit CIP level—using instead degree data only to the four- or even two-digit CIP level. However, this type of “averaging,” starting with patently erroneous data, would simply hide difficulties rather than curing them. Thus, it might compound the existing problems, in effect by “sweeping them under the rug.”

At UCF, we are convinced that a fundamentally correct approach to questions of cost per degree, if adopted, would be not only practical but potentially useful—not merely to the BOG in addressing SUS-wide strategic issues, but also to individual universities for ongoing oversight of programs and internal budgeting.

However, only two correct approaches suggest themselves, in our view. One can be termed the “ideal,” or “catalog” cost per degree, and the other can be termed the “empirical” cost per degree. Both would rely on SUS Expenditure Analysis to convert student credit hours to costs—as does the oversimplified and thus unsatisfactory approach of the draft report. In any approach, the use of Expenditure Analysis ensures that resulting figures for cost per degree take account of indirect as well as direct costs of instruction.

On the other hand, each of the correct approaches—unlike the oversimplified one—would be based on detailed records of credit hours taken by relevant sets of actual degree recipients in a given discipline. They would *not simply* rely on a statistical “induced course load matrix,” which has the defect that is based upon overall percentages of credit hours in each CIP taken by all students who happen to major in the given discipline at some stage of their university experience, regardless of whether or not they ultimately receive the degree in question.

While details of the two alternative approaches remain to be settled, each of them would be entirely feasible and would entail not much more effort than the oversimplified approach. Indeed, we have reason to believe that each of the two has been pursued in more or less full detail, at least for selected disciplines, by one or more of the universities on their own initiative.

In summary, we feel that by a collective effort, involving all the universities, both alternative approaches could be perfected in a reasonable length of time (perhaps a month or two) and extended to include all the disciplines of interest for each university. For this reason, we feel that no effort should be spent in pursuing further the unsatisfactory approach of the draft report.

Response from University of Florida

There are several cost issues the need to taken into consideration in both models.

- 1) Costs not Included in Expenditure Model: The College of Medicine pays a significant portion of its instructional faculty from faculty practice money. Faculty practice money is NOT included in the expenditure analysis so the cost of coursework taught by the college is significantly understated. The average dollars of a ranked faculty member in the College of Medicine receives only XX% comes from dollars reported in the expenditure analysis.
- 2) Degrees not Paid for by Dollars in Expenditure Model: The University offers degrees that are support entirely by student fees and paid for by dollars NOT in the expenditure model. For example, the University awarded 157 MBA degrees “off-book” in 2003-04 and 157 AuD degrees “off-book” and 149 Working PharmD degrees. The 2001-04 three years produced 380 MBA, 473 AuD, and 418 “Working” PharmD degrees off-book. The University anticipates continuing and expanding this practice into the future. For 2008-09 we expect the numbers to be 266 MBA, 75 AuD, and 89 Working PharmD off-book. In 2013-14 we expect the numbers to be 279 MBA, 0 AuD, and 55 “Working” PharmD off-book.
- 3) Reconsider Components of Expenditure Model: The BOG should immediately consider removing the student fee component from the expenditure model and only report general revenue and lottery dollars. This will be particularly important as the BOG allows the universities to move towards tuition independence.

The University has completed many of the suggestions of the BOG staff in the document titled DESIGN OF A MODEL TO ESTIMATE COST PER DEGREE IN FLORIDA'S STATE UNIVERSITIES to provide a more accurate costing model then time and money allowed the consultants to produce for each university and each degree program. We hope that we can go forward as partners in this effort and the BOG staff will be support our efforts before the BOG.

Response from University of North Florida

MGT plans to report cost per degree at the 2-digit CIP level, rather than the 6-digit, to resolve data discrepancies. While the data become easier to display by doing this, the detail that is lost in moving to the 2-digit CIP level of reporting creates some problems in interpreting these data:

1. Doing so eliminates most, if not all, of the detail required for examining targeted programs since most of them, especially in Education, are differentiated at the 6-digit CIP level. Specifically, the BOG will not know how much it costs to produce a baccalaureate degree in, say, Special Education, which is one of the disciplines targeted as “Critical Needs.” Rather, the analysis will display estimated degree cost for “Education,” which will represent all Education majors combined.
2. In some instances, doing so masks problems with the methodology being used. In other cases, problems with the methodology will still be apparent. For example, MGT’s cost estimates for UNF’s baccalaureate recipients who are classified as “other undergraduate transfers” exceed those made by UNF staff for all but one major; over all baccalaureate degrees awarded to “other undergraduate transfers,” the MGT estimates averaged \$15,638 (84.6%) higher per degree than the UNF estimates. Collapsing to the 2-digit CIP level will not alleviate this problem.

In short, while there is a simplicity-of-display that is gained by collapsing the degree costing to the 2-digit CIP level, considerable information is lost in doing so.

The methodology which MGT was asked to use includes all of the credit hours taught in 2003-04, regardless of whether they were part of the academic program of a student who graduated in that year. This methodology implicitly assumes, at the margin, that adding another student in a program also adds a proportional amount of credit hour activity that is not associated with the awarding of a degree. While it is true that there may be some such activity, it is inappropriate to assume that the addition will be in proportion to such activity already undertaken at the university.

Data from each university’s Student Data Course Files for 2001-02, 2002-03 and 2003-04 were used by MGT to estimate the course-taking patterns of individual student majors by 6-digit discipline and level of degree. The percentage of credit hours taken within each 2-digit course discipline by each 6-digit major discipline was calculated to determine course-taking patterns. Percentages were calculated for each student major and then all credit hours were prorated among majors to account for all credit hours taken in 2003-04, regardless of whether the student taking the credit hours received a degree in 2003-04.

Throughout this analysis, the words “expenditure” and “cost” have been used somewhat interchangeably. It should be noted that the cost estimates presented here are based on actual expenditures and do not necessarily reflect what “should” be spent to have a high quality degree program. A lower level of expenditures does not necessarily mean greater efficiency; rather, it may be an indication that quality is in jeopardy.

The UNF methodology, which uses all of the state fundable credit hours actually taken by degree recipients, seemingly provides a more accurate answer to the question of how much does it cost to produce a certain degree. On the other hand, the MGT methodology, by prorating all of the course work of students who did not graduate, provides a distorted answer to the same question. In essence, the MGT methodology tacitly assumes that there is no value obtained by a student taking a course unless he/she obtains a degree. The MGT methodology provides the answer to the question, “if you spread all of the expenditures made by universities associated with teaching courses over the degrees awarded, what would be the average per degree?” In a slightly different format, the annual Expenditure Analysis report currently answers that question without prorating courses among graduates; it provides the answer to the question of how much was spent per credit hour teaching various levels and disciplines of courses.

Nothing in this analysis is meant to be critical of MGT per se; rather, this analysis is of the methodology MGT was asked to use.

In the short term, it is recommended that a methodology similar to that used by UNF be used to estimate the cost per degree and that the MGT methodology not be used.

In the longer term, assuming the results are not going to be used for funding purposes, it is recommended that the annual Expenditure Analysis report be modified to provide the desired cost per degree information for the Board of Governors and others. Several years ago, the annual Expenditure Analysis report included a calculation of expenditures per credit hour for student majors; the report of expenditures per credit hour for student majors was subsequently dropped due to the extra work involved in checking it for accuracy and the fact that the information was not being used. The process, previously in the Expenditure Analysis report, for calculating the estimates included an induced course-load matrix and was very similar to that employed by the UNF methodology described above. Thus, it is recommended that the Expenditure Analysis report again include estimates of expenditures per credit hour for student majors.

On the other hand, if the results are going to be used for funding, then the UNF methodology is preferred.

Response from University of South Florida

It is not clear how the cost data (based upon expenditure analysis) will be utilized in strategic planning for enhanced degree productivity. It is clearly acknowledged that the least expensive programs do not always assure high quality.

Mission differences among Florida's public universities appropriately exist. The strategic planning process for the development of cost per degree measures should provide for these differences that include higher costs associated with metropolitan location, providing access to a diverse and part-time student population, and expanding research expectations.

The cost per degree measure disadvantages those universities that serve student populations that are more often part-time in nature. This is evidenced at USF where many students work concurrently with their pursuit of an academic degree; where many professionals return to the University to take courses for career advancement and/or certification; and where three of the four campuses primarily serve commuting students. Clearly, locating programs and/or allocating resources for programs based on this measure could result in denying equal opportunity to higher education for Floridians who cannot afford to uproot and move to a traditional residential university setting. Further, such a policy could lead to the closure or limitation of programs at regional campuses like those offered to constituencies at USF Lakeland, USF Sarasota/Manatee, and USF St. Petersburg. The political fallout from such action would detract from the goal of the FBOG to increase degree productivity. Accordingly, application of this measure to policy-setting and/or institutional comparisons would appear to be neither appropriate nor fair.

The cost per credit hour measure is a more accurate measure of USF's efficiency in degree production than the cost per degree measure. With respect to the cost per credit hour measure, USF operates at less than the SUS average at each degree level as evidenced by the SUS Expenditure Analysis (2003-04) Report V Summary dated December 14th, 2004:

- At the undergraduate lower level, USF reported a cost of \$68.93 per credit hour compared to the SUS average of \$76.78 per credit hour,
- At the undergraduate upper level, USF reported a cost of \$115.01 per credit hour compared to the SUS average of \$126.26,
- At the graduate I level, USF reported a cost of \$279.19 per credit hour compared to the SUS average of \$304.59, and
- At the graduate II level, USF reported a cost of \$422.76 compared to the SUS average of \$519.46

Unlike most other Florida public universities, USF is comprised of four fiscally autonomous campuses. Consequently, cost per degree calculations that are aggregated across the university will be higher than at some other universities by virtue of the need to invest in additional and expensive administrative infrastructure necessary for the pursuit of legislatively mandated separate accreditation.

While USF's cost per SCH compared well with like institutions, the relatively high cost to degree when compared with some other SUS institutions is, in large part, a product of USF's mix of full-time : part-time students, particularly on the regional campuses. USF predicts that student behavioral shifts wrought of systemic change, innovative initiatives, and structured incentives will transform the institution's FTE to degree conversion rate, so significantly reducing cost to degree in the years ahead.

Response from University of West Florida

UWF staff have been concerned throughout this process that the final report contain the proper questions matched to the proper answers when reflecting the costs of degrees. Although we understand and appreciate the model developed by MGT, we believe that the model characteristics are too complicated and, even with such complication, do not answer properly the question that we should be asking, "How much does it cost to get a degree in each academic program at each of the SUS institutions?"

The answer to such a complex question requires complex understanding by those who hear the answer and comprehend its meaning. For example, the MGT approach is to divide the three-year average cost of each program by the number of degrees conferred to get the average cost of a degree. (Note that this last statement is oversimplified for presentation here, but is much more detailed in the MGT Report.) This seemingly simple calculation is much more complex when one considers the multiple aspects of the "cost of an academic program."

Academic programs not only provide avenues for four-year degree seekers, but also provide avenues for two-year transfer students from community colleges, transfers at all levels from other colleges and universities, service courses for other academic programs, continuing education for professionals and others who seek additional credentialing, and courses for citizens who seek personal growth and edification. With the very limited cost accounting system provided by and for SUS institutions, it is very difficult to separate the costs associated with these various purposes for taking courses. Therefore, it is very difficult to accept the MGT approach because there are so many other factors that need to be identified and considered before determining a meaningful answer to the question, "How much does it cost to get a degree in each academic program at each of the SUS institutions?"

UWF staff feel strongly that such a complicated approach to such a complex question will lead to ill-fated understandings and applications of its answers. Further concerns will be related in sections three and four of this response, but suffice it to say that the intent is to answer a simple question for the citizens of Florida, not to provide comparative fodder regarding funding or program emphasis issues between and among institutions or to encourage competition for future funding and related issues. Therefore, UWF encourages the Board of Governors to consider a simple question and a simple answer approach: "How much would it cost, based on the most current year figures, for a student to take the minimum required hours (usually 120) to obtain an undergraduate degree for each program at each institution in the SUS?" This question does not get into potential "funding" controversies, but directly asks what the citizens want to know, such as, "How much will it cost to send my son/daughter to UWF to obtain a degree in accounting?" The answer to this simple question can be developed each year and made available as information to the public. Parent/Student contributions (tuition) to the costs may be compared with state contributions (the difference between cost and tuition), indicating to the reader the extent of the educational bargain in Florida.

Academic Departments at each SUS institution provide to their students and prospective students simple degree plans, specifying the courses that students are required to take to obtain degrees in their programs. Such degree plans are usually available on-line at the universities, printed in university catalogs, and posted in the Florida Academic Counseling and Tracking for Students (FACTS) web pages, at URL, www.facts.org. Further, the costs of providing the courses listed as requirements for each academic program are calculated each year and reported by institution in the Annual Expenditure Analysis, which is based on reported faculty activities and actual expenditures. This is the most accurate source of cost data in the SUS. A simple comparison of costs to required courses produces the "cost of a degree in that program based on previous year costs." Each institution can develop a method for calculating and reporting such costs annually. Better still, the SUS could develop an automated system to retrieve from any of the program requirements sources and apply the cost figures from the Annual Expenditure Analysis to develop and report "costs of degrees" based on course requirements for academic programs at each institution.

UWF acknowledges that there is no perfect methodology for answering the cost-of-degrees question, but the fact that the UWF approach answers a much simplified question using a much simplified methodology for calculating the answer seems to be more appropriate than the complex MGT methodology. Therefore, UWF recommends that the BOG consider this simplified approach.

As referenced in a previous section of this response, UWF staff believe that developing and publishing cost-of-degree information without clearly defining the reasons for the information will cause confusion and misunderstanding by the readers and users of such information. It is clear that in the SUS there are old and young institutions, large and small institutions, and institutions with widely varying missions and histories. In addition, organizational structures and administrative styles over the years caused academic programs to vary widely in size and shape, emphases and costs. Therefore, it is obvious that comparisons of cost-to-degrees for individual programs across and among the SUS institutions will result in misunderstandings and misuse of the resulting data.

It should be understood at the outset that there may be great variances in the costs of what appear to be very similar programs. For example, UWF has had for many years a 2+2 Nursing program, where students who already have an AA degree in Nursing (with Registered Nursing [RN] credentials) may attend the upper division program at UWF and receive a

bachelor of science degree in Nursing. Last year, UWF implemented a generic four-year nursing program, limited to 36 students in each class, who enter UWF as first-time-in-college students (freshmen), and in four years may complete a BSN degree in Nursing with RN credentials. During the past two years, UWF has enhanced its nursing faculty and staff to accommodate the requirements of the Florida Board of Nursing and accreditation criteria. The generic BSN program was implemented in 2004 and will not have its first graduates for four years. Therefore, the MGT cost-to-degree approach will create an anomaly for the Nursing Program, displaying high costs for faculty and support, with very few graduates, resulting in very high costs-per-degree.

Without appropriate understandings of such anomalies, users of the data may draw misunderstandings and inappropriate conclusions. This may be the case not only with start-up programs, but also with programs whose courses support other programs, and programs whose courses are popular with non-degree seeking students, etc.

The University of West Florida Staff recognizes the need to develop strategic plans for enrollment and degree production targets and the development of cost-of-degree information, and fully supports the BOR approach to developing such information. We are comfortable with the enrollment plans and degree production estimates that we presented to the Chancellor last June. However, we will be happy to work with the BOG and DCU Staff to revise UWF's portion of these plans to fit within the final overall goals for the SUS.

Regarding the calculation and display of the cost-of-degrees, UWF realizes that the BOG must make a decision soon about the methodology as system-wide strategic plans are completed. However, we recommend an alternative approach to developing cost-to-degree data, using academic program plans compared to most current year costs as a simplified and more practical approach. We request the BOG to be very careful in matching the "question" to the "answer" when displaying cost-to-degree data to improve clarity of intent and to avoid misunderstandings and misuses of the data.

SECTION 5

ALTERNATIVE MODELS

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UWF COST PER DEGREE ALTERNATIVE METHODOLOGY

Policy Issues With Cost-Per-Degree Analysis

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Conclusion

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UWF Staff request the BOG to ensure the appropriate usages and distributions of the data developed by these methodologies recognizing the many differences in academic programs that may seem to be similar, but actually have very different roles within their particular institution's program mix and mission.

UWF Staff are standing by to assist in the further development of the issues referenced in this MGT Report response, and look forward to implementing the strategic planning approach under development by the Board of Governors.

UNF METHODOLOGY

In preparation for analyzing the data provided by MGT, UNF staff created estimates of expenditures by 6-digit student major and level for the students who graduated from UNF in 2003-04. Using UNF's data warehouse of Student Data Course Files, the state fundable credit hours in courses taken by each student who graduated in 2003-04 were tracked, in some instances as far back as 1986. Each course taken by 2003-04 graduates, associated with the degree they were awarded, was then assigned a cost from the 2003-04 Expenditure Analysis based on its 2-digit discipline and level. The result is an estimate in 2003-04 dollars of the cost of each degree awarded in 2003-04, based on the actual courses they took.

Absent from the estimated expenditures for degrees, derived by the UNF methodology, is a proration of the cost of courses taken by students in 2003-04 who did not receive a degree in that year. One can argue that such costs should not be considered as part of the cost of awarding a degree. There are many instances in which a student might take courses and not graduate during that same year; examples of such instances include:

- Students who have not yet taken sufficient courses to meet their degree requirements.
- Students enrolled in new programs that have been enrolling students for a couple of years but it's too early to have graduated any students.
- Students who graduated in prior years who return to take a couple of courses to maintain certification of their degree (e.g., K-12 teachers).
- Students, who may or may not have graduated in a prior year, who take one or more courses to further their education and make themselves better citizens.
- Students who start at one university and complete their degree at another institution within the SUS.
- Students who start a degree program and drop out because of financial, family, military or other obligations.

Because the UNF methodology uses information, from the standard Student Data Course Files submitted to the Board of Governors, about all of the courses taken by degree recipients, it is a methodology that could be used to estimate the cost of degree production for each institution.

Comparison of the MGT and UNF Methodologies

The attached tables compare the results of the two methodologies described above. Separate tables are provided for each of the following:

- Baccalaureate recipients who started as First Time in College (FTIC) students at UNF (see page 5-8).

- Baccalaureate recipients who completed an Associate of Arts degree at a Community College and subsequently transferred to UNF (see page 5-9).
- Baccalaureate recipients who are “other undergraduate transfers”. These are students who are other than FTICs and AA-Transfers (see page 5-10).
- Masters recipients (see page 5-11).
- Doctoral recipients (see page 5-11).

There is a slight difference between the two methodologies in the manner in which AA-transfers were determined. The UNF methodology classified a student who transferred from a community college with an AA degree as an AA-transfer. The MGT methodology further restricted the definition to require that the community college had to be one of Florida’s public community colleges. The difference between the two definitions resulted in 21 more students being classified as AA-transfers under the UNF definition; those students were classified as “other undergraduate transfers” under the MGT definition. The UNF definition was based on the belief that an AA-transfer from, say a Georgia community college, is more nearly like an AA-transfer from a Florida community college than it is to an “other undergraduate transfer”.

FTIC Baccalaureate Recipients

The two methodologies classified exactly the same number of students as FTICs, namely 732 students (see page 5-8). Interestingly, the overall average cost per degree differs by only \$114 between the two methodologies with the UNF method costing more. Within specific majors, however, cost differences are as great as \$128,255 per degree (Chemistry) and as little as \$612 (Mathematics Teacher Education). In 17 of the 42 (40.5%) individual majors, the cost difference between the two models exceeded \$10,000. Clearly there is a substantial difference in the results produced by the two models.

AA-Transfer Baccalaureate Recipients

As indicated above, there is a slight difference in the number of students classified as AA-transfers by the two methodologies. The UNF methodology classified 891, whereas the MGT methodology classified 870 students as AA-transfers (see page 5-9). The overall average cost per degree is \$5,479 (31.3%) higher using the MGT methodology in comparison to the UNF methodology. For 18 of the 43 (41.9%) separate majors within this group, the difference between the average cost per degree exceed \$10,000 and two of them differ by more than \$115,000. Similar to the situation with FTIC baccalaureate recipients, the two models produced noticeably different results.

Other Undergraduate Transfer Baccalaureate Recipients

Here again, there is a difference of 21 graduates classified as other undergraduate transfers; this is the same 21 difference mentioned above as resulting from the minor difference in the definition of an AA-transfer (see page 5-10). Beyond the difference in the number of students classified into this group, the differences between the two methodologies are clearly evident within this group of graduates. There is only one major (Physical Education Teaching and Coaching) for which the UNF methodology results in a cost higher than that of the MGT methodology. Over all majors classified as other undergraduate transfers, the MGT methodology averaged \$15,638 (84.6%) higher per degree than the UNF methodology. Overall, the MGT methodology estimated a cost of \$21.3 million for this group of graduates, which was

more than \$10.0 million over the estimate from the UNF methodology. For 34 of the 45 (75.6%) majors, the cost difference exceeded \$10,000 and only one major had a cost difference less than \$1,000.

Masters Recipients

Over the total of 22 masters programs, the difference in cost per degree between the two methodologies was \$4,615, with the UNF methodology resulting in a higher average cost (see page 5-11). In 14 of the 22 (63.6%) majors, the MGT methodology estimated a cost that was greater than the amount estimated via the UNF methodology. For 7 of the 22 (31.8%) programs, the difference in the cost per degree between the two methodologies was in excess of \$10,000.

Doctorate Recipients

The relatively small number (5) of doctorate recipients likely contributed to the difference in the average cost per degree between the two methodologies. The fact that UNF offers the doctorate degree in only one major also may have contributed to the cost differences; however, the magnitude of the difference is more likely a result of prorating the cost of credit hours taken by students who did not graduate in 2003-04. The average cost per degree from the MGT methodology for doctorate recipients is \$127,022 which is \$77,745 (157.8%) higher than the \$49,277 estimate from the UNF methodology (see page 5-11). The analysis of this group of doctorate degree recipients may have exposed the possibilities for vast differences between the two methodologies that are hidden or masked for groups with a larger number of majors and a larger number of students.

Summary

Throughout this analysis, the words “expenditure” and “cost” have been used somewhat interchangeably. It should be noted that the cost estimates presented here are based on actual expenditures and do not necessarily reflect what “should” be spent to have a high quality degree program. A lower level of expenditures does not necessarily mean greater efficiency; rather, it may be an indication that quality is in jeopardy.

The table below provides an encapsulated summary of the differences between the output of the UNF and MGT methodologies.

Comparison of UNF and MGT Overall Average Cost per Degree			
Degree Group	UNF Version	MGT Version	Difference
FTIC, Bach	\$29,039	\$28,926	(\$114)
AA-transfer, Bach	\$17,499	\$22,978	\$5,479
Other Ugrad, Bach	\$18,475	\$34,113	\$15,638
Masters	\$17,025	\$21,640	\$4,615
Doctorate	\$49,277	\$127,022	\$77,745

The UNF methodology, which uses all of the state fundable credit hours actually taken by degree recipients, seemingly provides a more accurate answer to the question of how much does it cost to produce a certain degree. On the other hand, the MGT methodology, by prorating all of the course work of students who did not graduate, provides a distorted answer to the same question. In essence, the MGT methodology tacitly assumes that there is no value obtained by a student taking a course unless he/she obtains a degree. The MGT methodology provides the answer to the question, “if you spread all of the expenditures made by universities associated with teaching courses over the degrees awarded, what would be the average per degree?” In a

slightly different format, the annual Expenditure Analysis report currently answers that question without prorating courses among graduates; it provides the answer to the question of how much was spent per credit hour teaching various levels and disciplines of courses.

Nothing in this analysis is meant to be critical of MGT per se; rather, this analysis is of the methodology MGT was asked to use.

Recommendation

Varying models can be used in estimating cost per degree depending on the intended use of the data. If the BOG wishes to know total costs associated with producing graduates from a program, the MGT model may best answer that question. Likewise, if the model is to be used to inform funding decisions the MGT model may provide the best data. On the other hand, if the BOG is interested in knowing actual expenditures required for one graduate, the UNF model will provide a better answer to that question. This figure may be most helpful in answering questions about the costs associated with additional program graduates.

Over the long term, assuming the results are not going to be used for funding purposes, it is recommended that the annual Expenditure Analysis report be modified to provide the desired cost per degree information for the Board of Governors and others. Several years ago, the annual Expenditure Analysis report included a calculation of expenditures per credit hour for student majors; the report of expenditures per credit hour for student majors was subsequently dropped due to the extra work involved in checking it for accuracy and the fact that the information was not being used. The process, previously in the Expenditure Analysis report, for calculating the estimates included an induced course-load matrix and was very similar to that employed by the UNF methodology described above. Thus, it is recommended that the Expenditure Analysis report again include estimates of expenditures per credit hour for student majors.

On the other hand, if the cost per degree is going to be used for funding, then the UNF methodology is preferred over the MGT methodology.

UNF Estimated Cost per Degree, Baccalaureate Degrees Awarded 2003-04

Degree CIP	FTIC Bach Grads	UNF Version			MGT Version			Difference		
		Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad
090102	Mass Communication/ Media Studies	\$1,734,408	74	\$23,438	\$2,029,386	74	\$27,424	\$294,978	0	\$3,986
110101	Computer and Information Sciences	\$1,267,399	39	\$32,497	\$1,399,526	39	\$35,885	\$132,127	0	\$3,388
131001	Special Education and Teaching	\$347,348	12	\$28,946	\$203,363	12	\$16,947	(\$143,985)	0	(\$11,999)
131202	Elementary Education and Teaching	\$1,730,317	57	\$30,356	\$1,380,614	57	\$24,221	(\$349,703)	0	(\$6,135)
131203	Jr High/Intermediate/Middle School Ed and Teaching	\$54,555	2	\$27,278	\$142,761	2	\$71,381	\$88,206	0	\$44,103
131205	Secondary Education and Teaching	\$304,050	11	\$27,641	\$266,374	11	\$24,216	(\$37,677)	0	(\$3,425)
131302	Art Teacher Education	\$31,874	1	\$31,874	\$94,150	1	\$94,150	\$62,277	0	\$62,277
131311	Mathematics Teacher Education	\$58,053	2	\$29,027	\$59,278	2	\$29,639	\$1,224	0	\$612
131312	Music Teacher Education	\$126,624	3	\$42,208	\$34,006	3	\$11,335	(\$92,618)	0	(\$30,873)
131314	Physical Education Teaching and Coaching	\$322,259	11	\$29,296	\$210,690	11	\$19,154	(\$111,569)	0	(\$10,143)
131316	Science Teacher Education	\$34,346	1	\$34,346	\$82,923	1	\$82,923	\$48,577	0	\$48,577
140801	Civil Engineering	\$87,555	2	\$43,778	\$161,807	2	\$80,903	\$74,252	0	\$37,126
141001	Electrical, Electronics and Comm. Engineering	\$405,381	10	\$40,538	\$430,270	10	\$43,027	\$24,889	0	\$2,489
141901	Mechanical Engineering	\$170,750	4	\$42,688	\$236,120	4	\$59,030	\$65,370	0	\$16,342
151001	Construction Engineering Technology/Technician	\$277,284	9	\$30,809	\$243,401	9	\$27,045	(\$33,883)	0	(\$3,765)
160905	Spanish Language and Literature	\$90,217	1	\$90,217	\$81,062	1	\$81,062	(\$9,155)	0	(\$9,155)
230101	English Language and Literature	\$1,043,628	38	\$27,464	\$1,020,084	38	\$26,844	(\$23,544)	0	(\$620)
260101	Biology/Biological Sciences	\$950,414	32	\$29,700	\$1,677,233	32	\$52,414	\$726,819	0	\$22,713
270101	Mathematics									
270501	Statistics									
302001	International/Global Studies	\$190,865	7	\$27,266	\$210,853	7	\$30,122	\$19,988	0	\$2,855
380101	Philosophy	\$100,623	4	\$25,156	\$298,547	4	\$74,637	\$197,925	0	\$49,481
400501	Chemistry	\$43,377	1	\$43,377	\$171,633	1	\$171,633	\$128,255	0	\$128,255
400801	Physics	\$58,209	2	\$29,105	\$48,289	2	\$24,144	(\$9,921)	0	(\$4,960)
420101	Psychology	\$1,508,168	64	\$23,565	\$1,413,993	64	\$22,094	(\$94,175)	0	(\$1,471)
430104	Criminal Justice/Safety Studies	\$690,464	29	\$23,809	\$804,313	29	\$27,735	\$113,848	0	\$3,926
450201	Anthropology	\$47,211	2	\$23,605	\$101,650	2	\$50,825	\$54,439	0	\$27,220
450601	Economics	\$35,851	1	\$35,851	\$124,927	1	\$124,927	\$89,076	0	\$89,076
451001	Political Science and Government	\$536,431	20	\$26,822	\$706,678	20	\$35,334	\$170,247	0	\$8,512
451101	Sociology	\$309,317	8	\$38,665	\$229,524	8	\$28,690	(\$79,793)	0	(\$9,974)
500701	Art/Art Studies	\$271,032	9	\$30,115	\$290,889	9	\$32,321	\$19,857	0	\$2,206
500702	Fine/Studio Arts	\$1,101,477	35	\$31,471	\$1,126,328	35	\$32,181	\$24,851	0	\$710
500901	Music									
500903	Music Performance									
500910	Jazz/Jazz Studies	\$270,407	8	\$33,801	\$324,302	8	\$40,538	\$53,895	0	\$6,737
510000	Health Services/Allied Health/Health Sciences	\$1,064,156	39	\$27,286	\$1,401,252	39	\$35,930	\$337,096	0	\$8,643
511601	Nursing	\$543,603	19	\$28,611	\$521,398	19	\$27,442	(\$22,204)	0	(\$1,169)
520201	Business Administration and Management	\$1,349,105	58	\$23,260	\$1,254,648	58	\$21,632	(\$94,457)	0	(\$1,629)
520209	Transportation/Transportation Management	\$314,717	4	\$78,679	\$155,160	4	\$38,790	(\$159,558)	0	(\$39,889)
520301	Accounting	\$404,669	18	\$22,482	\$448,621	18	\$24,923	\$43,951	0	\$2,442
520601	Business/Managerial Economics	\$237,476	5	\$47,495	\$87,749	5	\$17,550	(\$149,727)	0	(\$29,945)
520801	Finance	\$890,399	37	\$24,065	\$628,983	37	\$17,000	(\$261,416)	0	(\$7,065)
520803	Banking and Financial Support Services	\$203,252	6	\$33,875	\$85,731	6	\$14,288	(\$117,521)	0	(\$19,587)
521101	International Business/Trade/Commerce	\$395,776	13	\$30,444	\$270,614	13	\$20,816	(\$125,162)	0	(\$9,628)
521401	Marketing/Marketing Management	\$1,244,777	20	\$62,239	\$413,042	20	\$20,652	(\$831,735)	0	(\$41,587)
540101	History	\$409,037	14	\$29,217	\$301,588	14	\$21,542	(\$107,449)	0	(\$7,675)
	All - FTICs	\$21,256,864	732	\$29,039	\$21,173,760	732	\$28,926	(\$83,104)	0	(\$114)

Degree CIP	AA-Transfer Bach Grads	UNF Version			MGT Version			Difference		
		Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad
090102	Mass Communication/ Media Studies	\$820,276	62	\$13,230	\$1,302,163	61	\$21,347	\$481,887	(1)	\$8,117
110101	Computer and Information Sciences	\$1,070,122	48	\$22,294	\$1,120,074	48	\$23,335	\$49,951	0	\$1,041
131001	Special Education and Teaching	\$318,288	15	\$21,219	\$420,653	14	\$30,047	\$102,365	(1)	\$8,827
131202	Elementary Education and Teaching	\$2,044,440	99	\$20,651	\$2,187,303	96	\$22,784	\$142,863	(3)	\$2,133
131203	Jr High/Intermediate/Middle School Ed and Teaching	\$144,193	7	\$20,599	\$185,526	7	\$26,504	\$41,333	0	\$5,905
131205	Secondary Education and Teaching	\$126,377	7	\$18,054	\$203,460	7	\$29,066	\$77,083	0	\$11,012
131302	Art Teacher Education	\$49,759	2	\$24,879	\$91,507	2	\$45,754	\$41,749	0	\$20,874
131311	Mathematics Teacher Education	\$19,981	1	\$19,981	\$135,289	1	\$135,289	\$115,308	0	\$115,308
131312	Music Teacher Education									
131314	Physical Education Teaching and Coaching	\$131,231	7	\$18,747	\$249,290	7	\$35,613	\$118,059	0	\$16,866
131316	Science Teacher Education	\$78,658	4	\$19,665	\$52,351	4	\$13,088	(\$26,307)	0	(\$6,577)
140801	Civil Engineering	\$304,379	10	\$30,438	\$259,820	10	\$25,982	(\$44,559)	0	(\$4,456)
141001	Electrical, Electronics and Comm. Engineering	\$351,087	10	\$35,109	\$580,263	10	\$58,026	\$229,176	0	\$22,918
141901	Mechanical Engineering	\$113,950	4	\$28,488	\$243,704	4	\$60,926	\$129,754	0	\$32,438
151001	Construction Engineering Technology/Technician	\$466,286	21	\$22,204	\$494,626	20	\$24,731	\$28,340	(1)	\$2,527
160905	Spanish Language and Literature	\$20,657	1	\$20,657	\$38,643	1	\$38,643	\$17,986	0	\$17,986
230101	English Language and Literature	\$385,001	25	\$15,400	\$578,604	25	\$23,144	\$193,603	0	\$7,744
260101	Biology/Biological Sciences	\$243,867	12	\$20,322	\$745,859	12	\$62,155	\$501,993	0	\$41,833
270101	Mathematics	\$43,874	1	\$43,874	\$163,934	1	\$163,934	\$120,060	0	\$120,060
270501	Statistics	\$29,091	1	\$29,091	\$13,584	1	\$13,584	(\$15,507)	0	(\$15,507)
302001	International/Global Studies	\$101,528	7	\$14,504	\$151,821	7	\$21,689	\$50,293	0	\$7,185
380101	Philosophy	\$68,331	4	\$17,083	\$72,929	4	\$18,232	\$4,598	0	\$1,149
400501	Chemistry	\$115,089	4	\$28,772	\$146,033	4	\$36,508	\$30,943	0	\$7,736
400801	Physics	\$27,238	1	\$27,238	\$62,321	1	\$62,321	\$35,083	0	\$35,083
420101	Psychology	\$940,849	77	\$12,219	\$1,253,371	77	\$16,278	\$312,521	0	\$4,059
430104	Criminal Justice/Safety Studies	\$596,966	49	\$12,183	\$719,458	48	\$14,989	\$122,491	(1)	\$2,806
450201	Anthropology	\$35,080	3	\$11,693	\$64,801	3	\$21,600	\$29,721	0	\$9,907
450601	Economics	\$97,704	6	\$16,284	\$93,208	5	\$18,642	(\$4,496)	(1)	\$2,358
451001	Political Science and Government	\$291,377	25	\$11,655	\$467,937	25	\$18,717	\$176,561	0	\$7,062
451101	Sociology	\$197,325	17	\$11,607	\$307,761	17	\$18,104	\$110,436	0	\$6,496
500701	Art/Art Studies	\$115,393	5	\$23,079	\$147,227	4	\$36,807	\$31,834	(1)	\$13,728
500702	Fine/Studio Arts	\$545,110	24	\$22,713	\$819,903	24	\$34,163	\$274,793	0	\$11,450
500901	Music									
500903	Music Performance	\$15,654	1	\$15,654	\$61,250	1	\$61,250	\$45,596	0	\$45,596
500910	Jazz/Jazz Studies									
510000	Health Services/Allied Health/Health Sciences	\$966,678	55	\$17,576	\$1,515,824	54	\$28,071	\$549,146	(1)	\$10,495
511601	Nursing	\$856,057	54	\$15,853	\$1,043,106	52	\$20,060	\$187,049	(2)	\$4,207
520201	Business Administration and Management	\$1,169,132	80	\$14,614	\$1,412,214	75	\$18,830	\$243,081	(5)	\$4,215
520209	Transportation/Transportation Management	\$289,417	8	\$36,177	\$121,597	8	\$15,200	(\$167,820)	0	(\$20,977)
520301	Accounting	\$538,815	37	\$14,563	\$727,511	35	\$20,786	\$188,696	(2)	\$6,223
520601	Business/Managerial Economics	\$19,113	1	\$19,113	\$54,249	1	\$54,249	\$35,136	0	\$35,136
520801	Finance	\$461,767	28	\$16,492	\$609,400	28	\$21,764	\$147,633	0	\$5,273
520803	Banking and Financial Support Services	\$189,645	9	\$21,072	\$147,822	9	\$16,425	(\$41,824)	0	(\$4,647)
521101	International Business/Trade/Commerce	\$235,449	18	\$13,080	\$231,968	18	\$12,887	(\$3,481)	0	(\$193)
521401	Marketing/Marketing Management	\$694,093	22	\$31,550	\$296,110	21	\$14,100	(\$397,983)	(1)	(\$17,449)
540101	History	\$262,673	19	\$13,825	\$396,716	18	\$22,040	\$134,043	(1)	\$8,215
	All - AA-Transfers	\$15,592,004	891	\$17,499	\$19,991,192	870	\$22,978	\$4,399,188	(21)	\$5,479

Degree CIP	Other Bach Grads	UNF Version			MGT Version			Difference		
		Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad
090102	Mass Communication/ Media Studies	\$681,163	42	\$16,218	\$1,141,631	43	\$26,550	\$460,468	1	\$10,331
110101	Computer and Information Sciences	\$1,064,875	45	\$23,664	\$1,365,332	45	\$30,341	\$300,457	0	\$6,677
131001	Special Education and Teaching	\$193,391	9	\$21,488	\$377,319	10	\$37,732	\$183,928	1	\$16,244
131202	Elementary Education and Teaching	\$737,861	33	\$22,359	\$1,247,286	36	\$34,647	\$509,424	3	\$12,287
131203	Jr High/Intermediate/Middle School Ed and Teaching	\$57,148	3	\$19,049	\$88,350	3	\$29,450	\$31,202	0	\$10,401
131205	Secondary Education and Teaching	\$126,107	7	\$18,015	\$169,701	7	\$24,243	\$43,594	0	\$6,228
131302	Art Teacher Education									
131311	Mathematics Teacher Education	\$24,777	1	\$24,777	\$25,566	1	\$25,566	\$789	0	\$789
131312	Music Teacher Education	\$15,531	1	\$15,531	\$92,807	1	\$92,807	\$77,276	0	\$77,276
131314	Physical Education Teaching and Coaching	\$236,083	12	\$19,674	\$206,948	12	\$17,246	(\$29,135)	0	(\$2,428)
131316	Science Teacher Education	\$21,526	1	\$21,526	\$43,251	1	\$43,251	\$21,725	0	\$21,725
140801	Civil Engineering	\$242,317	6	\$40,386	\$320,028	6	\$53,338	\$77,710	0	\$12,952
141001	Electrical, Electronics and Comm. Engineering	\$355,355	11	\$32,305	\$543,657	11	\$49,423	\$188,302	0	\$17,118
141901	Mechanical Engineering	\$128,204	4	\$32,051	\$250,759	4	\$62,690	\$122,554	0	\$30,639
151001	Construction Engineering Technology/Technician	\$144,199	7	\$20,600	\$471,441	8	\$58,930	\$327,242	1	\$38,330
160905	Spanish Language and Literature	\$54,342	3	\$18,114	\$66,066	3	\$22,022	\$11,724	0	\$3,908
230101	English Language and Literature	\$379,391	22	\$17,245	\$824,780	22	\$37,490	\$445,389	0	\$20,245
260101	Biology/Biological Sciences	\$210,544	11	\$19,140	\$1,103,137	11	\$100,285	\$892,593	0	\$81,145
270101	Mathematics	\$126,267	6	\$21,045	\$209,027	6	\$34,838	\$82,760	0	\$13,793
270501	Statistics	\$24,647	1	\$24,647	\$83,533	1	\$83,533	\$58,886	0	\$58,886
302001	International/Global Studies	\$173,592	6	\$28,932	\$244,593	6	\$40,765	\$71,001	0	\$11,834
380101	Philosophy	\$105,708	5	\$21,142	\$151,096	5	\$30,219	\$45,387	0	\$9,077
400501	Chemistry	\$110,706	4	\$27,677	\$168,181	4	\$42,045	\$57,475	0	\$14,369
400801	Physics	\$54,100	2	\$27,050	\$120,127	2	\$60,063	\$66,027	0	\$33,013
420101	Psychology	\$701,916	54	\$12,998	\$1,360,765	54	\$25,199	\$658,849	0	\$12,201
430104	Criminal Justice/Safety Studies	\$200,794	17	\$11,811	\$736,020	18	\$40,890	\$535,226	1	\$29,079
450201	Anthropology	\$76,805	5	\$15,361	\$147,215	5	\$29,443	\$70,410	0	\$14,082
450601	Economics	\$40,524	3	\$13,508	\$130,901	4	\$32,725	\$90,376	1	\$19,217
451001	Political Science and Government	\$334,175	22	\$15,190	\$716,632	22	\$32,574	\$382,457	0	\$17,384
451101	Sociology	\$179,379	13	\$13,798	\$444,972	13	\$34,229	\$265,592	0	\$20,430
500701	Art/Art Studies	\$31,436	2	\$15,718	\$214,107	3	\$71,369	\$182,671	1	\$55,651
500702	Fine/Studio Arts	\$496,417	18	\$27,579	\$1,085,111	18	\$60,284	\$588,694	0	\$32,705
500901	Music	\$16,641	1	\$16,641	\$41,947	1	\$41,947	\$25,306	0	\$25,306
500903	Music Performance	\$42,718	2	\$21,359	\$143,465	2	\$71,732	\$100,747	0	\$50,373
500910	Jazz/Jazz Studies	\$130,860	4	\$32,715	\$239,612	4	\$59,903	\$108,753	0	\$27,188
510000	Health Services/Allied Health/Health Sciences	\$491,549	25	\$19,662	\$1,592,393	26	\$61,246	\$1,100,843	1	\$41,584
511601	Nursing	\$516,483	31	\$16,661	\$673,228	33	\$20,401	\$156,746	2	\$3,740
520201	Business Administration and Management	\$834,682	69	\$12,097	\$1,310,105	74	\$17,704	\$475,423	5	\$5,607
520209	Transportation/Transportation Management	\$95,954	2	\$47,977	\$117,406	2	\$58,703	\$21,452	0	\$10,726
520301	Accounting	\$437,710	26	\$16,835	\$881,600	28	\$31,486	\$443,889	2	\$14,651
520601	Business/Managerial Economics	\$26,385	2	\$13,192	\$77,222	2	\$38,611	\$50,837	0	\$25,419
520801	Finance	\$280,023	17	\$16,472	\$628,767	17	\$36,986	\$348,743	0	\$20,514
520803	Banking and Financial Support Services	\$89,004	5	\$17,801	\$108,786	5	\$21,757	\$19,783	0	\$3,957
521101	International Business/Trade/Commerce	\$236,495	15	\$15,766	\$356,855	15	\$23,790	\$120,360	0	\$8,024
521401	Marketing/Marketing Management	\$305,792	12	\$25,483	\$404,920	13	\$31,148	\$99,128	1	\$5,665
540101	History	\$306,882	16	\$19,180	\$560,039	17	\$32,943	\$253,157	1	\$13,763
	All - Other	\$11,140,459	603	\$18,475	\$21,286,680	624	\$34,113	\$10,146,221	21	\$15,638
	Overall Bach Recipients	\$47,989,327	2,226	\$21,559	\$62,451,631	2,226	\$28,056	\$14,462,304	0	6,497

UNF Estimated Cost per Degree, Graduate Degrees Awarded 2003-04

Degree CIP	Masters Grads	UNF Version			MGT Version			Difference		
		Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad
110101	Computer & Information Science	\$298,867	8	\$37,358	\$707,354	8	\$88,419	\$408,487	0	\$51,061
130401	Ed. Admin/Leadership General	\$1,510,244	105	\$14,383	\$1,468,279	105	\$13,984	(\$41,965)	0	(\$400)
131001	Special Ed General	\$301,525	20	\$15,076	\$448,464	20	\$22,423	\$146,939	0	\$7,347
131101	Counselor Ed./Student Counseling/Guidance	\$805,344	38	\$21,193	\$776,357	38	\$20,430	(\$28,988)	0	(\$763)
131202	Elementary Teacher Ed	\$271,676	15	\$18,112	\$774,247	15	\$51,616	\$502,570	0	\$33,505
131205	Secondary Teacher Ed	\$367,723	24	\$15,322	\$501,115	24	\$20,880	\$133,393	0	\$5,558
230101	English General	\$556,633	23	\$24,201	\$510,198	23	\$22,183	(\$46,435)	0	(\$2,019)
270301	Applied Math/Math Sciences	\$136,942	5	\$27,388	\$172,452	5	\$34,490	\$35,510	0	\$7,102
420101	Psychology General	\$103,079	6	\$17,180	\$217,228	6	\$36,205	\$114,150	0	\$19,025
420601	Counseling Psychology	\$272,041	11	\$24,731	\$407,043	11	\$37,004	\$135,002	0	\$12,273
430104	Criminal Justice Studies	\$164,065	9	\$18,229	\$192,777	9	\$21,420	\$28,711	0	\$3,190
440401	Public Administration	\$224,698	15	\$14,980	\$298,826	15	\$19,922	\$74,128	0	\$4,942
510000	Health Science	\$429,131	19	\$22,586	\$635,916	19	\$33,469	\$206,785	0	\$10,883
510701	Health Services Administration	\$337,963	12	\$28,164	\$247,265	12	\$20,605	(\$90,698)	0	(\$7,558)
511601	Nursing (R.N. Training)	\$377,877	16	\$23,617	\$299,034	16	\$18,690	(\$78,843)	0	(\$4,928)
512208	Community Health	\$263,360	13	\$20,258	\$238,885	13	\$18,376	(\$24,475)	0	(\$1,883)
512308	Physical Therapy	\$441,607	11	\$40,146	\$874,801	11	\$79,527	\$433,193	0	\$39,381
512310	Vocational Rehab Counseling	\$203,867	8	\$25,483	\$200,749	8	\$25,094	(\$3,118)	0	(\$390)
520101	Business General	\$1,843,427	159	\$11,594	\$2,265,941	159	\$14,251	\$422,514	0	\$2,657
520301	Accounting	\$293,545	23	\$12,763	\$377,698	23	\$16,422	\$84,153	0	\$3,659
521001	Human Resources Management	\$91,747	7	\$13,107	\$80,753	7	\$11,536	(\$10,994)	0	(\$1,571)
540101	History	\$68,190	3	\$22,730	\$206,572	3	\$68,857	\$138,382	0	\$46,127
		\$9,363,551	550	\$17,025	\$11,901,954	550	\$21,640	\$2,538,403	0	\$4,615
Degree CIP	Doctoral Grads	UNF Version			MGT Version			Difference		
		Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad	Total cost	Grads	\$\$/Grad
130401	Ed. Admin/Leadership General	246384.95	5	\$49,277	\$635,111	5	\$127,022	\$388,726	0	\$77,745

UNIVERSITY OF FLORIDA COST PER DEGREE MODEL EXECUTIVE SUMMARY

The University Model- The University model uses what it believes to be actual average cost per degree. The University selected the graduates at each level and major for the last three years and determined longitudinally exactly what course work the student attempted during his or her academic career and based on University determined expenditure data at the departmental level (4 position CIP) from the 2003-04 Expenditure Analysis determined the “cost” of each degree in terms of 2003-04 dollars. The results for bachelor degrees are shown in Attachment 1. The average degree cost for FTIC students is \$25,104, \$16,185 for AA students and \$16,387 for “Other” students. This cost should then be integrated with other cost factors that are part of the BOG Accountability Measures so as universities “improve” their cost will go down.

Factors Controlling Degree Production

1. **Mix of Matriculated Students -** Costs was determined for students who were classified as FTIC, AA transfers, and other. This was done to be able to adjust the model for future costs as the University changes its mix of FTIC and AA students the distribution for the 2001-02 through the 2003-04 degrees awarded: 65% of all bachelor degrees awarded were for FTIC, 17% for AA students, and 8% for other students.
2. **Efficiency of Student-** The cost determined by the model contains the costs of the graduate incurred with major changes, withdrawn and failed coursework, and the student’s choice to obtain additional majors and minors in his or her academic program. The distribution for the 2001-02 through the 2003-04 degrees awarded showed a 3% excess for all bachelor degrees awarded for FTIC students, 18% for AA students, and 20% for other students.
3. **Efficiency of Graduation Rates-** If a university increases its six year graduation rate the cost of the degree will be decreased since fewer students will be “just taking courses” and actually receiving a degree and thus reduce the cost of the degree. The University’s latest 6 year FTIC graduation rate is 78.4% and the latest 4 year AA graduation rate is 78.98%.
4. **Inflationary Increases-** Knowing what the cost is in terms of 2003-04 dollars a factor would be applied to adjust those costs to 2008-9 and 2013-14. The factor would be $(1 + \text{Percent increase over 2003-04})$.

Differences to the MGT Model

Starting with the determination of average cost the MGT model was similar to University model in some respects and on the surface one might conclude they are the same.

Similarities:

The similarities are:

- (1) both model appear to use three years of “data” from the SDCF,
- (2) both models divided its population of undergraduates into the same three groups and

- (3) the total cost determined by the model was divided by the number of degrees awarded.

Differences:

The models differ in three primary ways:

- (1) The MGT model evaluated coursework taken by all students attending the University for three years whereas the University model looked at all course work taken by graduates during the three years during their academic stay at the University. The MGT model appears very deficient in the costing of graduate programs that have complex entry points and average five years to complete.
- (2) The MGT model used three years of expenditure analysis data applied to each of the years costs to the credit hours generated for that year; whereas, the University model used only the 2003-04 expenditure model costs. MGT also produced a one year model applied to one year of degrees.
- (3) The MGT model applied the costs to the program at the discipline level (engineering, physical sciences, social sciences, etc.) The University model applied the costs at the departmental level. Table 1 reflects the differences in the social science discipline.

Table 1					
Discipline	Discipline Name	Lower Cost	Upper Cost	Grad I Cost	Grad II Cost
45	Social Sciences Discipline	\$ 79.06	\$ 187.77	\$ 544.51	\$ 679.14
4502	Anthropology	\$ 78.43	\$ 198.24	\$ 532.20	\$ 529.88
4504	Criminology	\$ 69.15	\$ 131.34	\$ 506.47	\$ 595.77
4506	Economics	\$ 59.26	\$ 206.35	\$ 659.56	\$ 1,536.66
4507	Geography	\$ 86.01	\$ 186.40	\$ 652.91	\$ 823.07
4510	Political Science and Governmen	\$ 87.74	\$ 192.02	\$ 444.84	\$ 478.32
4511	Sociology	\$ 86.26	\$ 163.17	\$ 572.06	\$ 508.56

In Table 2, we calculated the cost of social science coursework for each of the social science majors using both methods.

Table 2

Major	Social Science Cost Using 4 Position CIP	Social Science Cost Using 2 Position CIP	Percent Total Work in Social Sciences
Anthropology	\$ 7,884.12	\$ 7,653.66	38.1%
Criminology	\$ 6,184.67	\$ 7,856.15	41.4%
Economics	\$ 5,954.96	\$ 5,642.12	29.5%
Geography	\$ 8,757.17	\$ 8,532.66	38.0%
Political Science	\$ 7,181.07	\$ 7,157.68	38.8%
Sociology	\$ 6,031.08	\$ 6,693.45	34.0%

As you can see the departmental analysis (4 position CIP) produces significantly different costs than the use of discipline analysis (2 position CIP) and the percent of an average graduate's coursework attempted in the social science discipline.

Summary

The University has completed many of the suggestions of the BOG staff in the document titled DESIGN OF A MODEL TO ESTIMATE COST PER DEGREE IN FLORIDA'S STATE UNIVERSITIES to provide a more accurate costing model then time and money allowed the consultants to produce for each university and each degree program. We hope that we can go forward as partners in this effort and the BOG staff will be support our efforts before the BOG. We would suggest that the BOG staff reinvestigate it costing model and consider the adoption of the one proposed within this document or one similar to it.

University of Florida Cost per Degree Model

The University takes issue with the model put forth by the consultants and have expressed concerns continually on the methodology and the inability of the management of the system, the Board of Governors (BOG), to integrate its University Accountability Measures with the costing model.

The University Model

The University model uses what it believes to be actual average cost per degree. The University selected the graduates at each level and major for the last three years and determined longitudinally exactly what course work the student attempted during his or her academic career and based on University determined expenditure data at the departmental level (4 position CIP) from the 2003-04 Expenditure Analysis determined the "cost" of each degree in terms of 2003-04 dollars. The results for bachelor degrees are shown in Attachment 1. The average degree cost for FTIC students is \$25,104, \$16,185 for AA students and \$16,387 for "Other" students.

Factors Controlling Degree Production

1. Mix of Matriculated Students

Costs were determined for students who were classified as FTIC, AA transfers, and other. This was done to be able to adjust the model for future costs as the University changes its mix of FTIC and AA students. It seems to the lay observer that since an AA transfer should be able to complete a degree in half the course work of FTIC student that if the University increases its FTIC population at the expense of its AA population that its annual degree production will decrease and thus its total cost of producing degrees will increase. Attachment 1 shows the distribution for the 2001-02 through the 2003-04 degrees awarded. 65% of all bachelor degrees awarded were for FTIC, 17% for AA students, and 8% for other students.

2. Efficiency of Student

The cost determined by the model contains the costs of the graduate incurred with major changes, withdrawn and failed coursework, and the student's choice to obtain additional majors and minors in his or her academic program. If a particular degree program (physics) requires, let us say, 120 hours of coursework and the average graduate is attempting 127.06 hours then the student efficiency would be 94.44%. The University can attempt to effect percentage towards 100% by providing processes that will minimize failure and withdrawals such as per tutoring. A factor is added to the model to adjust downward the cost if the university believes it can increase this student efficiency measure. Attachment 1 shows the distribution for the 2001-02 through the 2003-04 degrees awarded. A 3% excess (126.61/123) for all bachelor degrees awarded was calculated for FTIC students, 18% for AA students, and 20% for other students.

3. Efficiency of Graduation Rates

If a university increases its six year graduation rate the cost of the degree will be decreased since fewer students will be "just taking courses" and actually receiving a degree and thus reduce the cost of the degree. The University envisions this factor be multiplied by the average cost determined by the model and as the graduation rate increases the average adjusted cost of the degree program would decrease. For example, if the current six year graduation rate for FTIC students is 44% the cost per degree would be increased by 56%. As the six year graduation rate increases as encouraged by the BOG accountability measures the cost per degree will decrease. For example if the graduation rate increased from 44% to 54% the cost per degree would be reduced by 81.48% based on this factor. We all know that there is a maximum graduation rate a particular university can achieve and as one approaches that number the amount of dollars it takes to increase the graduation rate by 1% becomes more and more expensive. The University's latest 6 year FTIC graduation rate is 78.4% and the latest 4 year AA graduation rate is 78.98%.

4. Inflationary Increases

Knowing what the cost is in terms of 2003-04 dollars a factor would be applied to adjust those costs to 2008-9 and 2013-14. The factor would be $(1 + \text{Percent increase over 2003-04})$

Complete Model

So let's put it all together in one BIG equation.

Total Future Cost of Degree (TFC) =
 (Average Cost FTIC Degree * Percent of Degrees FTIC in Future * Future FTIC
 Student Efficiency / Current FTIC Student Efficiency / Future 6 Year FTIC
 Graduation Rate)
 + Average Cost AA Degree * Percent of Degrees AA in Future * Future AA
 Student Efficiency / Current AA Student Efficiency / Future 4 Year AA
 Graduation Rate)
 + Average Cost Other Degree * Percent of Degrees Other in Future * Future
 Other Student Efficiency / Current Other Student Efficiency / Future 4 Year
 Other Graduation Rate) * Estimated Inflationary Increase

Although this appears to be a complex model, each of its components is rather simple to understand and to calculate.

Differences to the MGT Model

Starting with the determination of average cost the MGT model was similar to University model in some respects and on the surface one might conclude they are the same.

Similarities:

The similarities are:

- (1) both models appear to use three years of “data” from the SDCF,
- (2) both models divided its population of undergraduates into the same three groups and
- (3) the total cost determined by the model was divided by the number of degrees awarded.

Differences:

The models differ in three primary ways:

- (1) The MGT model uses coursework taken by “students” for three years whereas the University model looked at all course work taken by three years of graduates during their academic stay at the University. The MGT model appears very deficient in the costing of graduate programs that have complex entry points and average five years to complete.
- (2) The MGT model used three years of expenditure analysis data applied to each of the years costs to the credit hours generated for that year; whereas, the University model used only the 2003-04 expenditure model costs. MGT also produced a one year model based on one year of degrees awarded.
- (3) The MGT model applied the costs to the program at the discipline level (engineering, physical sciences, social sciences, etc.) The University model applied the costs at the departmental level since there is much variation at that level. For example, Table 1 reflects the differences in the social science discipline.

Table 1

Discipline	Discipline Name	Lower Cost	Upper Cost	Grad I Cost	Grad II Cost
45	Social Sciences Discipline	\$ 79.06	\$ 187.77	\$ 544.51	\$ 679.14
4502	Anthropology	\$ 78.43	\$ 198.24	\$ 532.20	\$ 529.88
4504	Criminology	\$ 69.15	\$ 131.34	\$ 506.47	\$ 595.77
4506	Economics	\$ 59.26	\$ 206.35	\$ 659.56	\$ 1,536.66
4507	Geography	\$ 86.01	\$ 186.40	\$ 652.91	\$ 823.07
4510	Political Science and Government	\$ 87.74	\$ 192.02	\$ 444.84	\$ 478.32
4511	Sociology	\$ 86.26	\$ 163.17	\$ 572.06	\$ 508.56

You will note from Table 1 that the University coursework in sociology is significantly less than economics, for example. The average criminology FTIC graduate took 64% of his or her social science work in criminology and thus only 36% of in the more expensive departments. An average political science FTIC graduate took 71% of his or her social science course work in political science and only 5.5% in criminology. The MGT model would apply the same costs to both majors for their social science course work regardless of the department in which the coursework was taken by the graduate. Thus, in our opinion the cost of the criminology would be over stated and the political science degree cost understated. In Table 2, we calculated the cost of social science coursework for each of the social science majors using both methods.

Table 2

Major	Social Science Cost Using 4 Position CIP	Social Science Cost Using 2 Position CIP	Percent Total Work in Social Sciences
Anthropology	\$ 7,884.12	\$ 7,653.66	38.1%
Criminology	\$ 6,184.67	\$ 7,856.15	41.4%
Economics	\$ 5,954.96	\$ 5,642.12	29.5%
Geography	\$ 8,757.17	\$ 8,532.66	38.0%
Political Science	\$ 7,181.07	\$ 7,157.68	38.8%
Sociology	\$ 6,031.08	\$ 6,693.45	34.0%

As you can see the departmental analysis (4 position CIP) produces significantly different costs than the use of discipline analysis (2 position CIP) and the percent of an average graduate's coursework attempted in the social science discipline. Please remember that both methods are measuring a different collection of fundable credit hours. The average degree cost for FTIC students reported by MGT was \$27,870, \$17,001 for AA students and \$14,431 for "Other" students.

Other Significant Cost Considerations

There are several cost issues the need to taken into consideration in both models.

- **Costs not Included in Expenditure Model:** The College of Medicine pays a significant portion of its instructional faculty from faculty practice money. Faculty practice money is NOT included in the expenditure analysis so the cost of coursework taught by the college is significantly understated. The average dollars of a ranked faculty member in the College of Medicine receives only XX% comes from dollars reported in the expenditure analysis.
- **Degrees not Paid for by Dollars in Expenditure Model:** The University offers degrees that are support entirely by student fees and paid for by dollars NOT in the expenditure model. For example, the University awarded 157 MBA degrees "off-book" in 2003-04 and 157 AuD degrees "off-book" and 149 Working PharmD degrees. The 2001-04 three years produced 380 MBA, 473 AuD, and 418 "Working" PharmD degrees off-book. The University anticipates continuing and expanding this practice into the future. For 2008-09 we expect the numbers to be 266 MBA, 75 AuD, and 89 Working PharmD off-book. In 2013-14 we expect the numbers to be 279 MBA, 0 AuD, and 55 "Working" PharmD off-book.
- **Reconsider Components of Expenditure Model:** The BOG should immediately consider removing the student fee component from the expenditure model and only report general revenue and lottery dollars. This will be particularly important as the BOG allows the universities to move towards tuition independence.

Summary

The University has completed many of the suggestions of the BOG staff in the document titled DESIGN OF A MODEL TO ESTIMATE COST PER DEGREE IN FLORIDA'S STATE UNIVERSITIES to provide a more accurate costing model then time and money allowed the consultants to produce for each university and each degree program. We hope that we can go forward as partners in this effort and the BOG staff will be support our efforts before the BOG.

[illegible]

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Degree Cost Analysis																	
Students receiving Bachelors between Summer 2001 and Spring 2004																	
Excludes: multiple degrees, matriculated prior to Summer 1992, and second Bachelors																	
Note: Student majors were used if multiple majors were awarded																	
Source: Final SDCF																	
Date: Jan. 26, 2005 (new revised cost)																	
		Student Type	Beginners					AA Transfers					Other				
Disciplines		Course Level	Lower	Upper	Grad	Headcount	FNDSCH/Cost	Lower	Upper	Grad	Headcount	FNDSCH/Cost	Lower	Upper	Grad	Headcount	FNDSCH/Cost
			22189				65%	103%				27%	118%			8%	120%
Total		Avg FNDSCH	63.83	61.97	0.82	14504	126.61	16.62	56.88	0.63	6018	74.12	23.04	51.49	0.77	1667	75.30
Total		BOR					123					63					63
Total		Cost	\$ 10,508.18	\$ 14,184.64	\$ 411.51		\$ 25,104.33	\$ 2,740.31	\$ 13,134.73	\$ 309.81		\$ 16,184.85	\$ 3,762.58	\$ 12,224.36	\$ 400.28		\$ 16,387.22
0101	Agricultural Business and Management	Avg FNDSCH	69.90	66.75	0.44	61	137.09	13.36	59.72	0.24	111	73.32	11.45	46.09	0.68	22	58.22
3105		Cost	\$ 11,001.87	\$ 9,046.09	\$ 99.28		\$ 20,147.24	\$ 2,370.23	\$ 8,309.20	\$ 69.90		\$ 10,749.33	\$ 4,772.23	\$ 8,548.64	\$ 210.32		\$ 13,531.19
3801	Philosophy	Avg FNDSCH	66.39	60.48	0.97	31	127.84	20.54	47.92	1.46	13	69.92	22.00	47.90	0.90	10	70.80
3801		BOR					122					62					62
3801		Cost	\$ 11,195.32	\$ 18,241.17	\$ 698.27		\$ 30,134.76	\$ 3,472.29	\$ 15,302.13	\$ 1,438.47		\$ 20,212.89	\$ 3,868.57	\$ 15,406.89	\$ 1,028.96		\$ 20,304.42
3802	Religion/Religious Studies	Avg FNDSCH	68.87	54.30	0.55	40	123.72	29.13	46.67	0.20	15	76.00	43.40	39.60	0.00	5	83.00
3802		BOR					120					60					60
3802		Cost	\$ 11,695.55	\$ 15,307.56	\$ 475.95		\$ 27,479.06	\$ 4,858.05	\$ 12,622.31	\$ 232.63		\$ 17,712.99	\$ 7,997.63	\$ 11,563.76	\$ -		\$ 19,561.39
4002	Astronomy	Avg FNDSCH	51.33	75.67	2.00	3	129.00	22.50	64.50	3.00	2	90.00	10.00	39.00	3.00	1	52.00
4002		BOR					120					60					60
4002		Cost	\$ 9,517.14	\$ 33,246.90	\$ 2,016.34		\$ 44,780.38	\$ 2,726.88	\$ 31,661.96	\$ 3,024.51		\$ 37,413.35	\$ 1,393.94	\$ 20,832.33	\$ 3,024.51		\$ 25,250.78
4005	Chemistry	Avg FNDSCH	69.04	54.55	1.53	110	125.12	28.16	44.20	0.40	25	72.76	24.00	37.50	1.08	12	62.58
4005		BOR					122					62					62
4005		Cost	\$ 13,489.78	\$ 19,063.95	\$ 1,010.25		\$ 33,563.98	\$ 5,448.01	\$ 15,130.99	\$ 252.72		\$ 20,831.72	\$ 4,354.35	\$ 12,567.89	\$ 777.55		\$ 17,699.79
4006	Geological and Related Sciences	Avg FNDSCH	76.63	52.13	3.50	8	132.26	31.10	49.80	2.00	10	82.90	24.20	47.40	3.40	5	75.00
4006		BOR					122					62					62
4006		Cost	\$ 14,041.10	\$ 22,073.08	\$ 2,597.47		\$ 38,711.65	\$ 5,294.16	\$ 19,196.35	\$ 1,637.37		\$ 26,127.88	\$ 4,594.78	\$ 18,830.89	\$ 2,849.30		\$ 26,274.97
4008	Physics	Avg FNDSCH	54.73	69.49	2.84	37	127.06	16.07	58.79	1.93	14	76.79	23.14	53.86	2.00	7	79.00
4008		BOR					120					60					60
4008		Cost	\$ 10,279.01	\$ 24,104.06	\$ 1,950.12		\$ 36,333.19	\$ 2,728.46	\$ 21,037.64	\$ 1,468.78		\$ 25,234.88	\$ 3,785.05	\$ 18,104.79	\$ 1,375.69		\$ 23,265.53
4201	Psychology	Avg FNDSCH	60.10	59.99	0.30	771	120.39	19.16	53.29	0.20	270	72.65	23.48	46.70	0.43	67	70.61
4201		BOR					122					62					62
4201		Cost	\$ 9,980.23	\$ 12,023.09	\$ 160.48		\$ 22,163.80	\$ 3,147.86	\$ 10,374.15	\$ 106.84		\$ 13,628.85	\$ 3,847.04	\$ 9,233.63	\$ 309.22		\$ 13,389.89
4302	Fire Protection	Avg FNDSCH					0.00	0.00	0.00	0.00	4	0.00	0.00	0.00	0.00	1	0.00
4302		BOR					120					60					60
4302		Cost	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
4502	Anthropology	Avg FNDSCH	65.94	59.57	0.39	166	125.90	19.15	48.59	0.54	97	68.28	24.82	40.93	0.11	28	65.86
4502		BOR					120					60					60
4502		Cost	\$ 10,701.07	\$ 12,506.82	\$ 217.78		\$ 23,425.67	\$ 2,989.09	\$ 10,092.11	\$ 268.28		\$ 13,349.48	\$ 3,762.78	\$ 8,563.71	\$ 57.02		\$ 12,383.51
4504	Criminology	Avg FNDSCH	62.27	55.75	0.29	272	118.31	18.30	51.28	0.11	108	69.69	22.48	45.07	0.10	29	67.65
4504		BOR					120					60					60
4504		Cost	\$ 9,744.69	\$ 9,161.75	\$ 162.09		\$ 19,068.53	\$ 2,894.77	\$ 8,354.81	\$ 51.85		\$ 11,301.43	\$ 3,332.32	\$ 7,003.54	\$ 52.39		\$ 10,388.25
4506	Economics	Avg FNDSCH	64.27	58.12	0.28	288	122.67	17.19	52.81	0.02	84	70.02	23.14	46.28	0.10	29	69.52
4506		BOR					120					60					60
4506		Cost	\$ 9,700.94	\$ 10,994.44	\$ 154.98		\$ 20,850.36	\$ 2,540.95	\$ 8,897.71	\$ 6.15		\$ 11,444.81	\$ 3,368.66	\$ 8,342.46	\$ 74.91		\$ 11,786.03
4507	Geography	Avg FNDSCH	81.69	53.53	2.44	32	137.66	23.76	46.71	3.95	21	74.42	23.25	51.25	1.50	4	76.00
4507		BOR					120					60					60
4507		Cost	\$ 12,614.68	\$ 10,443.16	\$ 1,596.44		\$ 24,654.28	\$ 3,597.72	\$ 10,168.00	\$ 2,500.81		\$ 16,266.53	\$ 3,100.83	\$ 10,118.91	\$ 979.37		\$ 14,199.11
4510	Political Science and Government	Avg FNDSCH	66.29	52.40	0.17	566	118.86	24.23	44.72	0.00	209	68.95	31.11	37.61	0.38	56	69.10
4510		BOR					122					62					62
4510		Cost	\$ 9,882.10	\$ 11,007.67	\$ 73.31		\$ 20,963.08	\$ 3,570.09	\$ 8,742.46	\$ 1.95		\$ 12,314.50	\$ 4,464.91	\$ 7,662.04	\$ 165.15		\$ 12,292.10
4511	Sociology	Avg FNDSCH	76.68	53.86	0.22	333	130.76	22.65	48.43	0.17	166	71.25	38.66	42.57	0.00	35	81.23
4511		BOR					122					62					62
4511		Cost	\$ 12,051.47	\$ 9,702.97	\$ 105.59		\$ 21,860.03	\$ 3,477.24	\$ 8,225.06	\$ 96.68		\$ 11,798.98	\$ 5,775.47	\$ 7,854.63	\$ -		\$ 13,630.10
5003	Dance	Avg FNDSCH	76.33	77.50	0.00	6	153.83	5.03	63.14	0.00	37	68.17	32.75	58.00	0.00	4	90.75
5003		BOR					124					64					64
5003		Cost	\$ 12,986.06	\$ 32,433.10	\$ -		\$ 45,419.16	\$ 913.88	\$ 30,798.88	\$ -		\$ 31,712.76	\$ 5,823.55	\$ 28,326.30	\$ -		\$ 34,149.85
5004	Design and Applied Arts	Avg FNDSCH	75.61	53.96	0.63	100	130.20	30.77	54.74	0.26	47	85.77	41.00	49.50	0.21	14	90.71
5004		BOR					120					60					60
5004		Cost	\$ 15,594.49	\$ 17,554.59	\$ 239.52		\$ 33,388.60	\$ 5,917.03	\$ 17,881.08	\$ 103.05		\$ 23,901.16	\$ 8,224.79	\$ 16,462.27	\$ 134.44		\$ 24,821.50
5005	Dramatic/Theater Arts and Stagecraft	Avg FNDSCH	79.32	66.00	0.00	44	145.32	16.72	61.87	0.06	47	78.65	36.10	56.10	0.00	10	92.20
5005		BOR					125					65					65
5005		Cost	\$ 14,228.28	\$ 27,805.67	\$ -		\$ 42,033.95	\$ 3,095.13	\$ 28,004.40	\$ 51.02		\$ 31,150.55	\$ 6,899.80	\$ 23,115.20	\$ -		\$ 30,015.00
5007	Fine Arts and Art Studies	Avg FNDSCH	79.63	54.36	0.17	149	134.16	16.69	52.90	0.17	109	69.76	27.31	47.00	0.00	16	74.31
5007		BOR					120					60					60
5007		Cost	\$ 19,329.57	\$ 15,809.63	\$ 106.20		\$ 35,245.40	\$ 4,724.97	\$ 16,058.59	\$ 108.19		\$ 20,891.75	\$ 6,948.45	\$ 14,016.91	\$ -		\$ 20,965.36
5009	Music	Avg FNDSCH	88.58	49.65	0.23	31	138.46	29.24	46.19	0.00	21	75.43	40.33	50.00	0.00	3	90.33
5009		BOR					120					60					60
5009		Cost	\$ 19,995.22	\$ 13,786.99	\$ 139.14		\$ 33,921.35	\$ 6,772.13	\$ 13,863.98	\$ -		\$ 20,636.11	\$ 9,937.05	\$ 15,459.52	\$ -		\$ 25,396.57
5100	Health Services/Allied Health	Avg FNDSCH	60.27	64.97	0.17	237	125.41										

Degree Cost Analysis																			
Students receiving Bachelors between Summer 2001 and Spring 2004																			
Excludes: multiple degrees, matriculated prior to Summer 1992, and second Bachelors																			
Note: Student majors were used if multiple majors were awarded																			
Source: Final SDCF																			
Date: Jan. 26, 2005 (new revised cost)																			
		Student Type	Beginners					AA Transfers					Other						
Disciplines		Course Level	Lower	Upper	Grad	Headcount	FND SCH/Cost	Lower	Upper	Grad	Headcount	FND SCH/Cost	Lower	Upper	Grad	Headcount	FND SCH/Cost		
			22189				65%	103%				27%	118%				8%	120%	
Total		Avg FND SCH	63.83	61.97	0.82	14504	126.61	16.62	56.88	0.63	6018	74.12	23.04	51.49	0.77	1667	75.30		
Total		BOR					123					63					63		
Total		Cost	\$ 10,508.18	\$ 14,184.64	\$ 411.51		\$ 25,104.33	\$ 2,740.31	\$ 13,134.73	\$ 309.81		\$ 16,184.85	\$ 3,762.58	\$ 12,224.36	\$ 400.28		\$ 16,387.22		
0101	Agricultural Business and Management	Avg FND SCH	69.90	66.75	0.44	61	137.09	13.36	59.72	0.24	111	73.32	11.45	46.09	0.68	22	58.22		
5116		BOR					124					64					64		
5116		Cost	\$ 8,834.39	\$ 31,727.02	\$ 3.39		\$ 40,564.80	\$ 744.16	\$ 26,628.38	\$ 310.04		\$ 27,682.58	\$ 3,362.19	\$ 30,403.11	\$ -		\$ 33,765.30		
5123	Rehabilitation/Therapeutic Services	Avg FND SCH	50.97	82.48	0.19	108	133.64	2.03	70.83	0.09	35	72.95	14.80	73.00	0.00	5	87.80		
5123		BOR					128					68					68		
5123		Cost	\$ 8,482.63	\$ 12,662.35	\$ 86.56		\$ 21,231.54	\$ 364.91	\$ 10,272.15	\$ 42.03		\$ 10,679.09	\$ 2,533.17	\$ 10,564.43	\$ -		\$ 13,097.60		
5202	Business Administration and Management	Avg FND SCH	66.46	56.44	0.12	1283	123.02	12.64	53.50	0.07	559	66.21	19.95	50.67	0.09	126	70.71		
5202		BOR					120					60					60		
5202		Cost	\$ 9,652.19	\$ 9,192.36	\$ 70.02		\$ 18,914.57	\$ 1,801.71	\$ 8,004.21	\$ 46.35		\$ 9,852.27	\$ 2,982.35	\$ 7,382.67	\$ 31.26		\$ 10,396.28		
5203	Accounting	Avg FND SCH	52.58	56.96	13.07	201	122.61	4.68	53.32	10.48	79	68.48	9.23	43.19	10.85	26	63.27		
5203		BOR					120					60					60		
5203		Cost	\$ 7,523.24	\$ 10,338.09	\$ 5,238.01		\$ 23,099.34	\$ 665.30	\$ 9,415.55	\$ 4,008.99		\$ 14,089.84	\$ 1,279.63	\$ 7,787.82	\$ 4,208.97		\$ 13,276.42		
5208	Financial Management and Services	Avg FND SCH	59.68	55.76	0.42	887	115.86	13.14	51.22	0.17	242	64.53	17.93	49.27	0.16	73	67.36		
5208		BOR					120					60					60		
5208		Cost	\$ 8,658.81	\$ 8,375.87	\$ 279.85		\$ 17,314.53	\$ 1,922.13	\$ 7,124.79	\$ 118.71		\$ 9,165.63	\$ 2,655.07	\$ 6,869.19	\$ 104.69		\$ 9,628.95		
5213	Business Quantitative Methods and Management Science	Avg FND SCH	60.37	57.78	3.01	416	121.16	12.35	54.01	2.18	122	68.54	21.27	52.58	1.92	26	75.77		
5213		BOR					120					60					60		
5213		Cost	\$ 8,775.02	\$ 9,964.04	\$ 1,981.19		\$ 20,720.25	\$ 1,756.42	\$ 8,802.73	\$ 1,448.55		\$ 12,007.70	\$ 2,963.28	\$ 8,302.51	\$ 1,242.62		\$ 12,508.41		
5214	Marketing Management and Research	Avg FND SCH	57.49	55.63	0.33	410	113.45	11.81	50.47	0.00	144	62.28	16.61	49.24	0.00	37	66.05		
5214		BOR					120					60					60		
5214		Cost	\$ 8,543.78	\$ 7,834.53	\$ 243.15		\$ 16,621.46	\$ 1,954.16	\$ 6,520.40	\$ -		\$ 8,474.56	\$ 2,423.91	\$ 6,381.00	\$ -		\$ 8,804.91		
5217	Insurance	Avg FND SCH	61.00	74.00	0.00	1	135.00	5.00	65.00	0.00	2	70.00	2.00	47.00	0.00	1	49.00		
5217		BOR					120					60					60		
5217		Cost	\$ 8,904.41	\$ 11,655.98	\$ -		\$ 20,560.39	\$ 662.20	\$ 8,965.38	\$ -		\$ 9,627.58	\$ 279.34	\$ 5,726.83	\$ -		\$ 6,006.17		
5401	History	Avg FND SCH	65.96	58.78	0.45	311	125.19	19.10	52.06	0.50	163	71.66	22.84	48.41	0.75	32	72.00		
5401		BOR					122					62					62		
5401		Cost	\$ 10,632.06	\$ 13,214.97	\$ 257.18		\$ 24,104.21	\$ 3,053.24	\$ 11,326.03	\$ 278.35		\$ 14,657.62	\$ 3,865.48	\$ 10,637.30	\$ 464.62		\$ 14,967.40		
Total		Avg FND SCH	63.83	61.97	0.82	14504	126.61	16.62	56.88	0.63	6018	74.12	23.04	51.49	0.77	1667	75.30		
Total		BOR					123					63					63		
Total		Cost	\$ 10,508.18	\$ 14,184.64	\$ 411.51		\$ 25,104.33	\$ 2,740.31	\$ 13,134.73	\$ 309.81		\$ 16,184.85	\$ 3,762.58	\$ 12,224.36	\$ 400.28		\$ 16,387.22		

A BUSINESS MODEL APPROACH TO ESTIMATING THE COST PER DEGREE

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One of the main problems of the BOG/MGT Model for estimating the costs per degree is that it assigns the total instructional costs of the program, only to those individuals who graduated. This suggests that no costs are incurred by individuals in the program who did not graduate, or the costs of those who did not graduate are applied to those who graduated. Consequently, the costs per degree, using this model, will vary significantly, from year to year, based on the number of degrees awarded, thus yielding unreliable results for decision-making. In order to improve the reliability of the results, it will be necessary to track the course-taking pattern of a cohort of students, compute the total costs of the credits attempted by the cohort, and estimate the average costs per degree for the cohort. Since the total instructional costs of the program are divided largely between those who graduated and those who did not graduate, the same technique can be used to estimate the average costs associated with those who did not graduate in the cohort. This approach was found to yield reliable results for two different cohorts of A.A. and A.S. graduates at Miami-Dade Community College.

The attached paper entitled: "Education, Incarceration, or Welfare: A Comparative Analysis of Institutional Costs" received the Best Paper Award at the 1994 Conference of the Florida Association of Institutional Research, and was presented at the 1994 National AIR Conference. This paper provides a fresh and different approach to estimating the institutional costs of degree production at either the community college or university level. This study is based on the premise that the cost of producing a graduate of any program can be estimated by the costs of the credit hours consumed by that graduate. Likewise, the cost of producing a non-graduate of any program is based on the costs of the credit hours consumed by that non-graduate. Therefore, the total instructional costs of any program can be divided largely between the costs of producing graduates and the costs associated with non-graduates.

Like any other business, this paper recognizes that degree production at a college or university is composed of the production of a primary product - a graduate, and a by-product - a non-graduate. Both the primary product - the graduate, and the by-product - the non-graduate, have separate and distinct market values which have been shown to exceed their costs. Therefore, the popular notion that the by-product of higher education, the non-graduate, is an inefficient use of resources is erroneous, since it either assumes that the non-graduate has a zero market value, or the educational costs associated with a non-graduate exceed the market value of the non-graduate. In any business, the by-product of the business is either traded or utilized in activities which yield the highest returns to the business. Likewise, the by-product of higher education should be evaluated in terms of its highest market value. If we accept that the same accounting principles which apply to a business should also apply to higher education, then the validity of estimating separate costs for a graduate and a non-graduate can be established.

Data from Florida Education Training and Placement Information Program (FETPIP), and many other studies have shown that a non-graduate, with college credits, has a higher lifetime earning than a high school graduate. Therefore, the added value of a non-graduate is likely to be many times greater than the added cost of a non-graduate. The added value of a non-graduate can be defined as the difference between the life-time earnings of a non-graduate and

the life-time earnings of a high school graduate. The added costs of a non-graduate can be defined as the costs of college credits consumed by the non-graduate, after high school graduation. Therefore, while it is the goal of higher education to minimize the production of the lower-value, by-product - - the non- graduate, and maximize the production of the higher-value, primary product - - the graduate, the private and social benefits of investments associated with a non-graduate are likely to exceed the private and social costs, while the local community, private businesses, and the Gross National Product, all derive a net positive value from a non-graduate. This establishes the validity for estimating separate costs for a graduate and a non-graduate.

Both the costs of a graduate and the costs of a non-graduate were estimated in the paper attached. Since graduates and non-graduates both have separate and distinct market values, it is not necessary to combine the costs of graduates and non-graduates, unless we are also interested in comparing the combined market values of graduates and non-graduates. The main flaw of many studies which attempt to apply the costs of a non-graduate to the costs of a graduate is the implicit assumption that the non-graduate has no market value, or a market value which is less than the associated educational costs. The proposed business model approach to estimating the costs per degree will provide more reliable estimates of the costs per graduate than other models, and will also provide reliable estimates of the costs per non-graduate.

While this business model approach requires the tracking of a cohort of students, and may involve more research time, the use for which the results of the BOG/MGT study is intended may justify the additional time required. The community college system in Florida provides the costs per credit hour for each course by discipline. It may be necessary to acquire the software from the community college system to transform the SUS data accordingly.

Proposed Methodology

Costs per Graduate

The methodology used in the paper entitled: "Education, Incarceration, or Welfare: A Comparative Analysis of Institutional Costs" is based on the premise that the production of a graduate at any college or university involves the consumption of credit hours by that graduate. Therefore, the total institutional costs of producing a graduate can be estimated by the costs of institutional resources utilized in producing the credit hours consumed by that graduate. The costs associated with a non-graduate can be estimated in a similar manner.

The study estimated the actual costs (rather than the theoretical costs) of graduates by multiplying the actual number of credits registered by the costs per credit for a sample of graduates who entered Miami-Dade College (MDC) between 1986 and 1990, earned at least 60 credits at MDC, and graduated during the State Report Year 1991-1992. All costs data reflected the full costs of the discipline, and included costs directly related to instruction and student services, academic support, institutional support, libraries, plant operation and maintenance, mandatory transfers, etc. Costs not directly related to instruction and student services such as public service, sponsored research, and auxiliary enterprises were excluded.

Institutional costs per credit hour by discipline, course, and campus have been computed by MDC since the 1980's. Therefore, by generating the actual number and type of credits consumed by the sample of graduates, and applying the costs per credit by type, the total

institutional costs of the credits consumed by the sample of graduates were estimated. The average costs per graduate in the sample were then computed.

Students who graduated from MDC during the State Report Year 1991-1992 were identified from the graduate file at MDC. Since appropriate cost data were not readily available prior to 1986, the population of students selected for this study was composed of all A.A and A.S. students who entered MDC in 1986 or later, and graduated from MDC during the State Report Year 1991-1992. In order to select only those students who earned a significant proportion of their credits at MDC, a further restriction was imposed that total credits earned at MDC must be greater than 60. In order to isolate only those credits resulting from a significant input of MDC resources, it was necessary to eliminate all transfer credits, accelerated credits, and credits by examination. Moreover, since instructional resources are allocated on the basis of credits registered, the appropriate type of credits for costs analysis would be credits registered rather than credits attempted or credits earned.

Costs per Non-Graduate

In order to estimate the costs per non-graduate, two cohorts of students were tracked for six years. These cohorts were composed of all FTIC students who entered MDC in the fall of 1986 and 1987. A non-graduate was defined as any student who did not graduate, was not enrolled during the last two consecutive years of the six-year tracking period. Non-graduates were classified by matriculation intentions - - A.A. or A.S. A similar procedure was used to estimate the costs per non-graduate as was used to estimate the costs per graduate. The average costs per non-graduate for the two cohorts were very similar.

Conclusion

The methodology used in this report recognizes that total instructional costs involve the delivery of credits which are consumed by **both** graduates and non-graduates. By basing the costs per degree estimates on the actual credits consumed by graduates **only**, one can generate more realistic and reliable estimates of the costs per degree for decision-making. It is therefore advisable to estimate a separate cost per non-graduate, if this information is required. Moreover, since it has been shown that a non-graduate is not an inefficient use of educational resources, one cannot justify applying the costs of a non-graduate to the costs of a graduate, unless one is also interested in comparing the combined costs of a graduate and non-graduate with the combined market values of a graduate and non-graduate.

APPENDIX:
COPY OF “SCOPE OF SERVICES” FOR PHASES 1 AND 2

SCOPE OF SERVICES – Phase 1

Deliverable: A written analysis of cost-effective strategies for reaching the goals identified by the BOG by FY 2012-13.

Specifications: Strategies recommended must:

- Be defensible
- Take into consideration the goal of Florida reaching the national average in degree production.
- Address the key challenges identified by the Contractor facing the Board of Governors (BOG) in meeting the degree production goals and the goals for targeted programs in its strategic plan.
- Address each of the BOG's goals

Description of activities: The contractor must:

- Determine strategies necessary to reach the BOG's goals.
- Consult with staff from Florida's universities, as necessary.
- Consult with the Contract Manager at least once every week.

Deliverable: A written estimate of the operating and fixed capital outlay costs of each strategy identified in Deliverable #2.

Specifications: Determinations of costs must include:

- Recurring and nonrecurring funds needed for the operating budget
- Fixed capital outlay needs

Assumptions used must be defensible and clearly delineated in the report.

SCOPE OF SERVICES – Phase 2

Deliverable: Refined cost per degree model for Board of Governors goals.

Specifications: The refined model must:

- incorporate as appropriate the analysis and presentation framework as presented by MGT at the November 18, 2004 Board of Governors meeting
- consider using the three most recent years of degree and expenditure data
- account for all direct and indirect instructional expenditures and all degrees
- group universities' programs into at least three cost levels (high, medium, low)

- take into account input from universities based on the December 16, 2004 and January 2005 meetings
- note programs where reliable cost analysis is not yet possible and recommend approaches for future analysis
- be submitted electronically and documented in a written report.

Programs where reliable cost estimates are not yet possible must be noted and approaches for future analysis must be recommended.