

ACTIVITY-BASED COSTING (ABC) MODEL FOR ROMANIAN PUBLIC HIGHER EDUCATION INSTITUTIONS

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Abstract : *The main objective of this study is to implement an efficient costing model such as Activity-Based Costing (ABC) within a public Higher Education Institution (HEI) in Romania. This study is based on the study and analysis of studies from the national and international specialized literature, comparative analyses. The collection of data and information was made from public data such as income and expenditure budgets, patrimonial results accounts of a HEI in Romania. The obtained results indicate real possibilities of implementing the ABC method within public higher education universities in Romania, and the authors' conclusions highlight the advantages of the implementation that are of interest both for specialists in the academic field and for specialists in the business environment.*

Keywords: Higher Education Institution (HEI), Activity-Based Costing (ABC), cost calculation, department, faculty, implementation

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