

ABM (Activity-Based Management) System Implementation in Islamic Azad University of I.R. Iran

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Abstract

The purpose of this paper is to discuss how activity-based costing (ABC) technique can be applied in the context of Iran Azad University (IAU). It also discusses the obstacles and challenges to the successful implementation of activity-based management (ABM) in the higher education environment. This paper adopts a combination of case study and survey approaches. The results demonstrate that implementation of ABC technique can result in improved information of benefits to the IAU administrators. However, several obstacles and challenges especially those relating to supporting information systems may hamper the success of ABM system implementation. This is the first paper that investigates the feasibility of ABM system implementation in Iran's universities.

Keywords

Activity base cost, activity base management, benefit, improvement, system implementation

Biography

Milad Ziaeian is a consultant in Quality management system and energy, and working as a registered head auditor of quality management system in Iran. He studied EMBA in produce and operation management in Islamic Azad university of Qazvin, Iran. He earned B.S in Industrial engineering in industrial produce in Islamic Azad university of Qazvin and has published journal and conference papers. Milad has done research in QMS system in 15 different field of industries such as casting, food, electricity, chain market, car part and etc.