Developing the right strategy for centralization for YOUR campus

**LINKING SPENDING TO STRATEGY**

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Introduction

Times are tough for universities. Leaders on campus are facing more pressure than ever—strategic, operational, and financial. Strategic issues include perception of quality, social movements, and rising expectations of stakeholders. Operational challenges include balancing priorities with investment, launching new academic programs and methodologies, and creating shared services or external labor. Financial factors include a decline in resources, an increase in accountability, and a strong push for infrastructure investment\(^1\). On a macro-level, educational technologies, private industry players, and declines in traditionally-aged students are also creating dramatic shifts in traditional operating models. Good decision making—especially related to strategic resource allocations and cost management—is at a premium.

Administrative spending has significantly outgrown investment in faculty over the past two decades. How do we manage our administrative functions efficiently to free up resources for our core dual mission of teaching and research?

The starting point for decision-making is good data. However, today’s academic leaders are uncomfortable with their access to reliable data, and many struggle to calculate important metrics, such as activity based spending and decentralized cost breakdowns\(^2\). Such issues may be contributing to the fact that only 13% of Chief Business Officers (CBOs) are confident in their financial models over the next 10 years\(^3\). This is not a new phenomenon. Significant efforts were made in the 1970-80s related to cost management in the US, but very little changed given the positive economic conditions and available resources of the 1980-90s\(^4\). In fact, the emergence of national ranking programs may have led to increased levels of spending as they generally regarded increased investment in students as a positive metric\(^1\). Only recently have new rankings related to value, ROI and efficiency emerged to counter-balance this trend\(^5\).

“Public higher education really needs to behave like public higher education and think first about who they’re serving and how to keep prices down. We don’t do enough of that…until people feel like we’re listening to them on their concerns about cost and pricing, they’re not going to listen to us tell them how important we are.” - Steve Wrigley, President, University System of Georgia

Another key issue is the balancing of multiple perspectives on a given campus. University cultures differ from the business world in a number of regards, one being the widespread engagement of different people and perspectives in consensus decision-making. For example, the very topic of strategically managing resources and efficiency can be interpreted differently depending upon where you reside in the university, as shown in Figure 1.
Throughout the past decade, we see another interesting trend: more often, academic leaders, especially CBOs with private industry experience, are looking to other industries for answers, such as new technologies, budgeting tools, and frameworks. This is somewhat driven by the influx of academic leaders from private sector. Therefore, business philosophies and best practice tools must be tailored appropriately and avoid “corporatization.” The correct approach will be also different for every university. Nonetheless, a handbook of best practices, tools, and approaches will be valuable to academic leaders everywhere.

We begin our journey with a question—does your university have a strategy for its current and future level of administrative spend – especially as it relates to the level of centralized vs. decentralized investment? The exploration of centralization of administrative spend—how much and what functions should be centralized—is a topic of increasing importance and tension to academic leaders. We spent the past year analyzing this topic by reviewing relevant literature and examining proprietary data from the Academic Benchmarking Consortium (ABC). ABC has unique access to data surrounding non-faculty administrative labor spend of participating universities across the US. We also present two focused case studies for in-depths analysis —The University of Oregon (“Oregon”) and The University of Delaware (“Delaware”).

In this paper, we share the insights that resulted from our various analyses. Additionally, we present numerous case examples featuring best practices, lessons learned, and an exploration into the aforementioned two universities that are examining this topic from a strategic perspective. Our quantitative analysis of centralized spend is complemented by an extensive
survey project of leaders of academic institutions worldwide by EY Parthenon. Throughout this paper, you will notice relevant quotations from that research that bring the concepts to life. In the pages that follow, we will first tackle the big challenge: “Find Usable Data.” We will then provide a 3-step approach for tackling the centralization process, in a section we call “Move Forward Strategically.” In this final section, we offer specific suggestions about how to assess where you are in terms of centralization, rationale as to why you should compare to other universities, and recommendations for positive change efforts.

“You no longer need an administrative structure to efficiently distribute the resources. You need an entrepreneurial culture where people at all levels are trying to creatively figure out ways to deliver on our academic mission while bringing in additional resources.” – Angel Cabrera, President, George Mason University

**Find Usable Data:**

First, Understand Your Costs
All organizations, including universities, must understand their cost structure. NACUBO provides guidance for universities to use function or natural classifications—see Figure 2 for a summary.

**Figure 2: “Traditional” Higher Education Cost Categories**

<table>
<thead>
<tr>
<th>FUNCTION EXPENSE CATEGORIES</th>
<th>NATURAL EXPENSE CATEGORIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>Salaries and Wages</td>
</tr>
<tr>
<td>Research</td>
<td>Benefits</td>
</tr>
<tr>
<td>Public Service</td>
<td>Scholarships and Fellowships</td>
</tr>
<tr>
<td>Academic Support</td>
<td>Utilities</td>
</tr>
<tr>
<td>Student Services</td>
<td>Supplies and Other Services</td>
</tr>
<tr>
<td>Institutional Support</td>
<td>Primarily Accounting-based</td>
</tr>
<tr>
<td></td>
<td>Primarily Activity-based</td>
</tr>
</tbody>
</table>
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While these categories have been helpful for standardization across universities, especially at a high level, CBOs report some concerns with variance in classification of costs and the inability to drill down into more meaningful and specific sub-categories of costs. Additionally, most financial statements are presented at the consolidated level and make cross-unit and inter-university comparisons difficult. In particular, there has been a lack of university data analysis and benchmarking of centralized and decentralized costs. Recently, many universities have increased shared services and external labor creation efforts, but the reporting systems were not designed to carve out these costs in a meaningful way. Surveys show that there is “no general consensus on costing methodologies in higher education”\(^8\). See Figure 3 for a summary of what we call “management” cost categories and some university examples:

“There is a clear need to continue to seek additional, meaningful metrics in higher education that actually help decision makers. NACUBO has a long history in working with universities to help in this space and the use of data and analytics is one of our top strategic priorities.”
- Bill Dillon, Executive Director, NACUBO

<table>
<thead>
<tr>
<th>“MANAGERIAL” COST CATEGORIES</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Centralized spend</strong> consists of all costs that serve the entire university or multiple units; this category includes shared services costs and outsourcing costs.</td>
<td>U. Miami improved IT services by consolidating its three major offices into one, central office(^3).</td>
</tr>
<tr>
<td><strong>Decentralized spend</strong> consists of any costs that serve one specific department or division.</td>
<td>U. of Vermont introduced a decentralized budget model as part of its push to stunt rising tuition levels.</td>
</tr>
<tr>
<td><strong>Shared services spend</strong> includes any expenditures that support more than one division or department.</td>
<td>The Yale Shared Services center streamlined campus-wide financial management tasks in 2010(^4).</td>
</tr>
<tr>
<td><strong>Outsourcing spend</strong> includes payments for services provided by external independent entities (includes university system-level support)</td>
<td>UNC-Chapel Hill outsourced its bookstore to Barnes and Noble in a $30-million deal completed in 2015(^5).</td>
</tr>
</tbody>
</table>

Each of the management cost categories has pros and cons. For example, centralized spend, which serves an entire campus, can result in savings, better service, standardization, and in some cases, higher quality\(^9\). Risks include resistance from units, variance from existing budget models, faculty resistance, slower pace of change, and potential for decline in quality. On the other hand, movements toward decentralized spend with unit level control are often an output of moving to a Responsibility Center Management (RCM) model of budgeting where units are given increased accountability for both revenues and cost management. In fact, at Oregon, one of our select case studies for this article, the intent was to “release the deans” in 2009 utilizing RCM and cost management\(^10\). Note that there are some concerns with RCM such as the change in culture against cross-unit initiatives and the creation of perceived winners and losers\(^9\).
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Shared services, which serve more than one unit on a campus but not all, are a popular topic on many campuses today and even more popular in Corporate America. They share many of the advantages of centralized spend as described above, in addition to leveraging a special competency developed at a specific unit for the benefit of others. The cons are also consistent with centralization related to concerns over lack of local control and questions of quality in service delivery.

“When the University of Michigan went to a shared-services model, we had to pull 300 people out of the departmental units and put them in one location. It was extremely difficult to do. Some universities have given up midway through the process because they’ve gotten so much opposition from faculty. We had a lot of opposition, but we persisted and it is going well.” - Mary Sue Coleman, President, Association of American Universities

External labor also seems to be on the rise at some universities – particularly in food services, bookstores, facilities, online and, in some cases, IT. Benefits include lower costs of delivery due to scale advantages, external expertise from private industry, and transparency in contracts and transactions. It also allows universities to focus their attention on critical issues that they do best, such as teaching and research. Note that disadvantages could be the perception of becoming too corporate and losing valued university jobs.

Next, Consider “Activity-Based” Costing

Activity-based costing is a hallmark in many industries, as it allows organizations to track expenses by the nature of the work being done. Understanding costs by activity is a critical component of good strategic planning as the purpose of strategy is to facilitate the allocation of resources to top priorities and unique mission- and vision-based activities and initiatives. Essentially, the resources are the time spent by employees in terms of activities and the organizational cash investments.

Although some of the aforementioned traditional cost categories in higher education connect to activities (such as academic support, student services, etc.). No standard set of activity-based cost reporting currently exists. NACUBO is a leader in this space and related initiatives on standardization and analytics. The Academic Benchmarking Consortium (ABC), founded in 2014, utilizes a Standard Activity Model, which includes both activities and sub-activities and can contribute to this conversation (see Figure 4).
Finally, Enter the Data

By accessing data from the ABC, we were able to investigate both management cost categories as well as the activity-based costing described above. We analyzed non-faculty administrative labor costs from 10 large public universities. These data are reported here on an aggregated basis, with the exception of our two case study universities – Oregon and Delaware. As such, it should not be generalized beyond our sample set and may not represent all universities.

Our starting point was the management cost categories, which allowed for the examination of centralized, decentralized, shared services and external labor. We looked at the overall administrative spending across the 10 universities in the dataset and also looked at our two focus universities.

Finding #1 – The level of centralized and decentralized spending on campus is essentially even

Our first finding from the data was that the level of centralization across universities in our dataset is essentially even with the level of decentralization as shown in Figure 5. This was
Interesting to us as we had not seen such reporting of multiple universities statistics in our extant research. We also noted a very minor amount of shared services and external labor in the universities under study, although anecdotally, leaders are telling us that they are moving in that direction.

**Finding #2 – There is significant variance in levels of centralization – overall and by activity**

University leaders often state how different they are and that became evident in our next finding. The variance between levels of centralization across universities was quite significant. The variance for centralization was a range of 37% to 69%, with an average of 49%. Ranges for decentralization were very similar - from 30% to 63%, with an average of 48%. External labor and shared services had less variance (see Figure 6).

We also noticed significant ranges when analyzing the levels of centralization within the different activity based cost categories with Facilities leading the way with an average of 71% centralized. Student Services, Development, IT, and Research Administration all hovered in the 40%, while HR, Finance and Communications were much less centralized as shown in Figure 7.
We purposefully picked our case study universities as they were of similar size but varied in terms of overall levels of centralization. Figure 8 depicts the variance as Delaware is 65% centralized while Oregon is 46% centralized. Delaware attributes their higher levels of centralization to philosophy of centralized support, long-tenured administrative leadership and overall more command and control. Oregon, on the other hand, has a much more decentralized approach due to years of limited investment in central budgets, the adoption of an RCM budget model which pushed funding out to the schools and colleges, and the build-up of local infrastructure over time. While Facilities and Development follow this same general ratio, it is interesting to note that Research Administration is actually the opposite – with Oregon exhibiting a higher level of centralization (74%), which Delaware is only 37% centralized (see Figure 9). At Oregon, part of the explanation for more decentralized spend in development is due to a dual reporting matrix of central/decentral for essentially a 50/50 split. Research administration at Oregon is lean overall, especially at the unit level, however, due to federal compliance requirements, investments have been made for necessary central functions. Cross functional research at Oregon is often organized in Centers and Institutes rather than departments, also contributing to the centralized location of the staff.

Figure 6: Range of Administrative Spend Across “Managerial” Cost Categories

ABC Members’ Level of Centralized Spend

Source: ABC Insights' FY14 data, n=10 universities
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Figure 7: Variation in Centralized Administrative Spend by ABC Activity

Figure 8: Case Study Data – University of Oregon and University of Delaware

There is a 19% difference in level of centralization

Source: ABC Insights FY14 data, n=2 universities
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Finding #3 – Centralization can lead to efficiencies, but not always

There are multiple reasons to increase centralization on a campus such as improving quality and eliminating redundant efforts. Our research from this study indicate that in some cases, centralized universities and activities can lead to efficiencies but not always.

For example, we compared the two extremes from our dataset – the two most centralized versus the two least centralized universities. It appears that most activities are more efficient in the centralized university when varying the analysis factor for each level of activity spending as shown in Figure 10. The analysis factor is essentially the denominator and the level of spend in a particular activity is the numerator. This allows for normalization and relevant ratios, rather than evaluating the raw amount spent. Note that the two more highly centralized universities appear more “efficient” in all activity categories except Development and Research Administration.
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Figure 10: Comparison of “Activity-Based” Spending between More and Less Centralized Universities Using Different Analysis Factors

<table>
<thead>
<tr>
<th>Activity</th>
<th>Analysis Factor</th>
<th>Peer spending less</th>
<th>% Less Spend (relative to peer spending more)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Facilities</td>
<td>Square Foot Cleaned*</td>
<td>✓</td>
<td>11%</td>
</tr>
<tr>
<td>Information Technology</td>
<td>Employees &amp; Students (IPEDS)*</td>
<td>✓</td>
<td>41%</td>
</tr>
<tr>
<td>Student Services</td>
<td>Students (IPEDS)*</td>
<td>✓</td>
<td>18%</td>
</tr>
<tr>
<td>Finance</td>
<td>Employees (ABC)*</td>
<td>✓</td>
<td>42%</td>
</tr>
<tr>
<td>Communications</td>
<td>Employees &amp; Students (IPEDS)*</td>
<td>✓</td>
<td>37%</td>
</tr>
<tr>
<td>Development</td>
<td>Funds Raised</td>
<td>✓</td>
<td>61%</td>
</tr>
<tr>
<td>Research Administration</td>
<td>Research Expense</td>
<td>✓</td>
<td>42%</td>
</tr>
<tr>
<td>Human Resources</td>
<td>Employees (ABC)*</td>
<td>✓</td>
<td>62%</td>
</tr>
</tbody>
</table>

Source: ABC Insights. *IPEDS data, all universities, more and less centralized universities represent top 2 and bottom 2 universities in terms of % centralized SAM spend, respectively.

However, when we do the same analysis and compare our two case study universities, we see different results. In fact, Delaware, the more centralized university, spends less per analysis factor in Finance, Research Administration and HR but more in Facilities, IT, Student Services, Communication and Development than Oregon (see Figure 11).
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Figure 11: Comparison of Administrative Spend Using Different Analysis Factors – Case Study

<table>
<thead>
<tr>
<th>Activity</th>
<th>Analysis Factor</th>
<th>Peer spending less</th>
<th>% Less Spend (relative to peer spending more)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Facilities</td>
<td>Square Feet Cleaned*</td>
<td>✓</td>
<td>11%</td>
</tr>
<tr>
<td>Information Technology</td>
<td>Employees &amp; Students (IPEDS)*</td>
<td>✓</td>
<td>20%</td>
</tr>
<tr>
<td>Student Services</td>
<td>Students (IPEDS)*</td>
<td>✓</td>
<td>8%</td>
</tr>
<tr>
<td>Finance</td>
<td>Employees (ABC)*</td>
<td>✓</td>
<td>56%</td>
</tr>
<tr>
<td>Communication</td>
<td>Students (IPEDS)*</td>
<td>✓</td>
<td>4%</td>
</tr>
<tr>
<td>Development</td>
<td>Funds Raised</td>
<td>✓</td>
<td>55%</td>
</tr>
<tr>
<td>Research Administration</td>
<td>Research Expense</td>
<td>✓</td>
<td>20%</td>
</tr>
<tr>
<td>Human Resources</td>
<td>Employees (ABC)*</td>
<td>✓</td>
<td>51%</td>
</tr>
</tbody>
</table>

Source: ABC Insights’ FY14 data, n=2 universities
*Indicates adjusting by Area Wage index, % difference values greater than 10% highlighted in red

Finding #4 – There is some movement toward more centralization

One of the reasons that universities are joining the Academic Benchmarking Consortium is to obtain longitudinal data and look at spending patterns over time. In this case, we only had two years of data to work with (FY14 to FY15) for our two case study universities. While Delaware essentially stayed the same as percentage centralized overall, it did become more centralized in 6 of the 8 activity categories. Due to investments in central functions and also normal vacancy fluctuations, Oregon has shifted to become more centralized between FY14 and FY15. The University expects to see this trend continue as centralization initiatives are implemented in IT and Communications in FY17 and beyond.
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Figure 12: Case Study - Change in Overall Administrative Spend from FY14 to FY15

Centralized Non-Faculty Labor Costs

Source: ABC Insights® FY14 and FY15 data, n=2 universities

Figure 13: Case Study – Change in Spend by ABC Activity-Based Cost Category from FY14 to FY15

Centralized Non-Faculty Labor Costs

Source: ABC Insights® FY14 and FY15 data, n=2 universities
Move Forward Strategically

So where does that lead us? We are only beginning the dialogue here but efforts like this that lead to the creation of meaningful metrics and data should be helpful for improving decision-making in our universities. This paper discussed some new approaches to viewing data from managerial and activity based perspectives to generate insights, but this will only help if it leads to positive change efforts. Toward that end, we offer the following steps for moving forward.

First, **Assess**. We recommend organizing your data in meaningful ways, as described herein or with a different framework, but beyond traditional academic reporting. You will need to organize and clean your data (go beyond high level metrics and/or department and title reporting that is often ambiguous and overlapping). Also, there is a need to begin looking at unit level data as well.

Next, **Compare**. To date, benchmarking efforts have been challenging due to a lack of consistent metrics as well as classification schemas. For example, one university may classify certain expenses as instructional while others code them as administrative. There are no agreed upon standards for activity and sub-activity classifications across the board. We believe efforts like the Academic Benchmarking Consortium as well as NACUBO benchmarking efforts can lead to standards just as NACUBO has done in the past for high level reporting metrics. Note that benchmarking can start internally – comparing units on spending per analysis factor for example - and then move externally to comparing units to other universities.

Finally, **Improve**. The starting point for finding useful data is strategy. What is the unique mission of your university/unit, vision, and priorities? What are the key initiatives underway to move the university forward and how can we track progress? What is the overall performance of the university and its units? Are we allocating the resources to the right places? These key strategy questions, when compared with new meaningful data, can improve change management process and other improvement in performance that will allow more resources to be fueled back into the university’s traditional tri-core mission of teaching, research, and service. There will not be one correct strategy for all, but we you to encourage to find the right strategy for YOUR campus.

“*The trustees contribute to a president’s discretionary fund, and I don’t have to go back to them and get their approval to invest in strategic priorities. The trustees replenish it every year. It helps me tremendously, even though it’s a relatively small amount of money, and it’s made a big difference in our success.*” – Barbara Snyder, President, Case Western Reserve University
“When I’ve examined institutions that have had success, I rarely find a cookie-cutter approach. When everybody tries to be the same, I don’t believe that that’s a good idea.” - Mary Sue Coleman, President, Association of American Universities
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Kasia is a managing director of EY-Parthenon based in the Boston office and is a leader of Parthenon’s Education group. Kasia was with Parthenon for more than 10 years before its combination with EY in August 2014. In 2003, Kasia moved to Harvard University, where, over the course of six years, she held several senior leadership roles in administration, including chief of staff to President Lawrence Summers and joint chief of staff to President Drew Faust and Provost Steven Hyman. Upon rejoining Parthenon in 2009, Kasia has focused on education sector engagements in both K-12 and higher education. Her higher education engagements have included development of online learning strategies, redesign of governance structures, development of business models for brand-new universities, assessments of institutional capacity to deliver against outcomes specified in large grants and organizational redesign to improve efficiency and effectiveness. She has also led strategic planning engagements for a variety of education clients, including foundations, foundation grantees, membership organizations and community-based organizations. Kasia earned a BA in Economics from Harvard University. She received her MBA from Harvard Business School.
About the Firms

Academic Benchmarking Consortium’s mission is to improve strategic decision-making in higher education with reliable and actionable benchmarking data that is standardized in a meaningful and intuitive way, trended over time and comparable to relevant peer universities. Our benchmarking platform, ABC Insights™, is the premier benchmarking platform for finance executives within higher education. ABC Insights™ gives executives the ability to adopt a virtuous planning cycle by reviewing benchmarking data to inform strategy, implementing strategies based on relevant data, and reviewing trended data to confirm results.

www.abc-insights.com

EY-Parthenon is a global consultancy dedicated to the education sector providing end-to-end services to education providers, policymakers and investors. We have served as strategic advisors to the global education sector since 1991, completing more than 900 projects across 80 countries. By working across both the public and private sector, we offer clients a perspective that is challenging for any single organization to access: we see both the “supply” and “demand” sides of education around the world, and monitor trends as they play out on a national and global level. Parthenon, in combination with the broader EY organization, offers our clients a whole suite of capabilities, from strategy through implementation. We leverage our experience to help our clients develop actionable strategies for growth so your organization can reach its full potential.

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