Financial Management and Control in Higher Education

Malcolm Prowle and Eric Morgan



Contents

List of figures List of tables List of case studies Foreword Preface		vii ix xi xiii xv			
			Abb	reviations	xvii
			1	Introduction	1
			2	Financing the Higher Education sector	13
			3	Allocating resources in the HE sector	49
4	Strategic business planning: the financial dimension	72			
5	Budgetary systems and budgetary management	100			
6	Costing and costing systems	123			
7	Pricing	156			
8	Financial control and audit	176			
9	Financial accounting and accountability	202			
10	The organisation and staffing of the HE finance function	233			
11	Improving performance in the HE sector: the finance				
	function contribution	244			
12	Future trends in the HE sector: the financial implications	252			
Appendix: recent developments		273			
References		279			
Further information and reading		282			
Index		283			