Cost – Benefit Analysis of Isfahan University of Medical Science Database in 2007

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Introduction:
Cost increasing in almost government & organizations persuade them to analysis their services by financial and economic dimension. Community is limited. Community is limited to pay social goal that it has a proving effective to health services. Because of unnecessary increasing of cost.
Today income is strategic issue for governments therefore using application method of economic is necessary. There fore calculating cost accounting medical university of Esfahan data base to compare with its citation is accomplishment.

Methods:
Current research is descriptive and view retrospective. Data collection was carried out through check list. In this checklist we consider human resource expenditure, consuming material expenditure, capital material depreciation expenditure and purchase fee. And then average of expenditure was compare with amount of article use in each database. (Proquest, Blackwell, Springer, Ovid, Elsevier).

Results: Our finding indicated that: Elsevier have the most Cost – Benefit and Springer The least Cost – Benefit.

Consolation:
Manager in informatics system must use management technique such as cost analysis method for getting best selection to decreasing costs.

Key word: cost accounting, data base, citation