



### **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 there fore 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 compaire 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