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EAB

Benchmarking Data Report on Cost

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Academic Performance Solutions

Academic Performance Solutions

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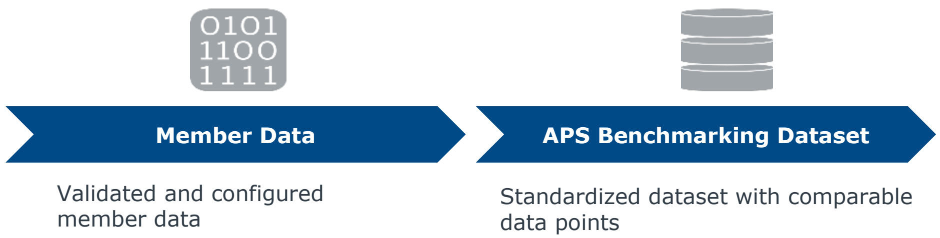
About the Benchmarking Data Reports

Academic Performance Solutions is pleased to present the Benchmarking Data Report on Cost. It is the third in a series of reports aimed at providing our membership with insightful and actionable information around key performance indicators. This report provides you with the ability to compare and take stock of your own institution's data relative to peers. This benchmarking data serves as just one of many inputs to inform discussions and decisions around academic resource allocation.

Creating the Dataset

Our Methodology

To transform individual member data into the APS Benchmark Dataset, we identified all members who completed the APS data validation and configuration process. We then developed a standardized data dictionary and transformed each member's data into comparable data points.



In creating the benchmarking dataset and producing this report, we made some tough decisions on how to cut, categorize and display the data. Our task has been to delicately balance standardizing data definitions to allow for robust benchmarks while staying true to each member's unique data configurations. To protect the confidentiality of our members, we have omitted all benchmarks in this report where the number of institutions included was one.

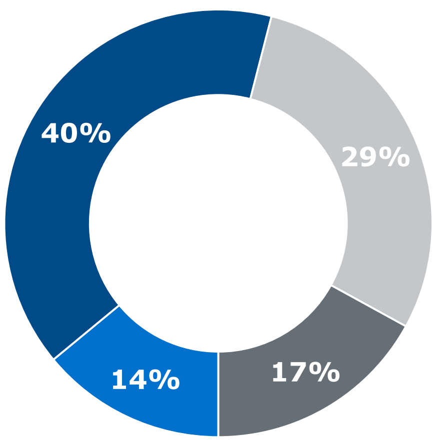
Defining the Cohorts

Four Cohorts

To enable you to compare your own institution's cost per attempted student credit hour to your peers, we divided the 35 institutions in the cost benchmarking dataset into four cohorts, largely based on enrollment and research activity as defined by the Carnegie Classification of Institutions of Higher Learning.

High-Research Comprehensive Institutions
Institutions with more than $10M in research activity and an undergraduate enrollment between 5,000 and 10,000.

Regional Comprehensive Institutions
Institutions with less than $10M in research activity and an undergraduate enrollment around 10,000.



Small, Teaching-Focused Institutions
Institutions with little to no research activity and an undergraduate enrollment less than 5,000.

Very Large Research-Intensive Institutions
Doctoral institutions with high to very high research activity (> $100M in research activity) and an undergraduate enrollment greater than 10,000.

Key Terms Used in This Report

Academic Year

The APS benchmarked cost data includes the 2015 academic year, which is defined as: Fall 2014, Spring 2015, and Summer 2015.

Cost Categories

We developed four cost categories to depict departmental expenses at a more granular level. During the configuration process, each member mapped their own account codes to the four categories listed below:

- **Instructional Salaries:** Aggregate amount of wages paid out to faculty members by their assigned department.
- **Non-Instructional Salaries:** Aggregate amount of wages paid out to administrative and other non-faculty staff by their assigned department.
- **Benefits:** Aggregate amount of money spent on faculty and staff fringe benefits, such as vacation, sick leave, and health and dental insurance.
- **General Operating Expenses:** Aggregate amount of money spent by a department not designated toward wages or fringe benefits. Examples include day-to-day expenditures such as paper, printing, travel, and classroom equipment.

Departments

We used a combination of CIP codes and department names to develop 40+ standardized departments. First, we identified the 60 largest 6-digit CIP codes by attempted student credit hours and courses offered. We then transformed these into department-like categories. Last, using these categories as our departments, we used the CIP code-level to sort the unclassified courses into the APS departments by best fit. If CIP codes were not available in the data, any unmatched department names and course codes were matched to classified courses and assigned based on a best-fit logic.

Department Code	Course Code	CIP Code		APS Department
BIO – Biological Sciences	BIOL201	**12**	→	Biology

Direct Departmental Cost

This report provides data on departments' direct instructional cost, and does not include central overhead allocations such as expenses for central IT services, athletics, and libraries. Central overhead expenses can often mask how department-level decisions around course offerings, faculty workload, and administrative support impact departmental expenses.

Key Analytical Concepts

While day-to-day usage of these terms may vary by institution or individual, we use the following terminology in this report.

- **Cost per SCH:** Calculated by dividing expenses by number of attempted student credit hours.

Executive Summary

Introduction

Academic Performance Solutions (APS) benchmarks allow members to make apples-to-apples comparisons of their institution's performance to their peers within the APS collaborative, lending crucial context to academic planning conversations and decisions. High departmental expenses do not intrinsically indicate waste and may not even be changeable; many departments have structurally higher costs per attempted student credit hour due to pedagogical or accreditation requirements, expensive equipment, or unique facility needs. We encourage you to compare your institution's cost data (found in the "Costs" tab of your APS Platform) to the benchmarks provided in this report, as it may surface unexpected financial outliers for closer examination.

Key Findings

- *At the Institution Level*
  - Departmental cost per SCH across the APS collaborative ranges from $166 (Regional Comprehensives) to $250 (Small, Teaching-Focused). Instructional salaries account for 57% of these departmental expenses.
- *At the Department Level*
  - High Cost Departments
    - Engineering departments tend to be among the highest cost per SCH departments, with Chemical Engineering having the highest average cost of $690 per SCH, and Electrical-Computer Engineering and Civil Engineering both with above average cost per SCH ($482 and $475, respectively). The category breakdown of costs for Chemical Engineering indicates a larger portion spent on general operating expenses (23%) compared to other departments, possibly due to highly specialized equipment.
    - Music is also a high cost department with average expenses of $420 per SCH. This department spends one of the highest percentages on instructional salaries compared to other departments (61%). Music courses tend to be highly specialized, with small enrollments and more distinct course offerings, driving a higher percentage expenditure on instructional salaries from fewer student credit hours produced.
  - Low Cost Departments
    - Liberal Arts departments tend to have the lowest cost per SCH. Social Sciences is the lowest cost department with an average cost of $80 per SCH. Other low cost departments include Communication & Journalism ($143 per SCH), Sociology ($153 per SCH) and Foreign Languages ($155 per SCH).
  - By Cost Category
    - *Instructional Salaries*: Most departments spend between 50% and 60% of expenditures on instructional salaries. However, a few departments fall outside this range, including Agricultural Sciences, which spends the smallest percentage of expenditures on instructional salaries (17%), and Finance & Accounting, which spends the largest percentage (71%).
    - *Non-Instructional Salaries*: The majority of departments spend less than 15% of expenditures on non-instructional salaries. Military Sciences/ROTC is an outlier though, and spends the largest percentage of expenditures on non-instructional salaries (38%), more than ten percentage points greater than instructional salaries.

Executive Summary

- *Benefits*: This expense category has the smallest distribution range, with the majority of departments spending between 15% and 25% of expenditures on benefits.
- *General Operating Expenses*: This expense category has the largest distribution range, with Philosophy spending 2% of expenditures on general operating expenses and Agricultural Sciences spending 68%. Despite some outliers, the majority of departments spend 10% or less of expenditures on general operating expenses.

There are a wide range of factors that influence instructional costs per SCH, such as unproductive credits, fill rates, and faculty course loads – to name a few. For a closer look at these drivers, visit EAB.com for a webinar on *Managing Departmental Costs*, as well as benchmarking reports on class size and completion rates, and additional resources.

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By APS Cohort

Table 1: Instructional Cost per SCH by APS Cohort, 2015

APS Cohort	Total Departmental Expenses per SCH	Average Instructional Salaries per SCH	Average Non-Instructional Salaries per SCH	Average Benefits per SCH	Average General Operating Expenses per SCH	Number of Institutions
Overall Collaborative	***$191***	*$109*	*$24*	*$38*	*$20*	*35*
Small Teaching-Focused	**$250**	$111	$62	$53	$24	5
Regional Comprehensives	**$166**	$108	$14	$32	$13	14
High-Research Comprehensives	**$196**	$117	$20	$41	$19	10
Very Large Research	**$187**	$93	$25	$35	$34	6

Table 2: Percentage of Instructional Cost per SCH by APS Cohort, 2015

APS Cohort	Total Departmental Expenses per SCH, Percentage	Instructional Salaries per SCH, Percentage	Non-Instructional Salaries per SCH, Percentage	Benefits per SCH, Percentage	General Operating Expenses per SCH, Percentage	Number of Institutions
Overall Collaborative	***100%***	*57%*	*13%*	*20%*	*10%*	*35*
Small Teaching-Focused	**100%**	44%	25%	21%	10%	5
Regional Comprehensives	**100%**	65%	8%	19%	8%	14
High-Research Comprehensives	**100%**	59%	10%	21%	9%	10
Very Large Research	**100%**	50%	13%	19%	18%	6

Tables

By Department

Table 3: Instructional Cost per SCH by Department, 2015

Department	Total Departmental Expenses per SCH	Average Instructional Salaries per SCH	Average Non-Instructional Salaries per SCH	Average Benefits per SCH	Average General Operating Expenses per SCH	Number of Institutions
Agricultural Sciences	$879	$150	$66	$62	$600	6
Architecture and Planning Studies	$324	$200	$47	$58	$20	6
Arts & Crafts	$250	$139	$21	$47	$42	28
Biology	$199	$101	$32	$39	$27	33
Business, General	$218	$140	$17	$46	$15	18
Business Management	$160	$104	$14	$32	$10	28
Chemical Engineering	$690	$314	$100	$115	$161	9
Chemistry	$256	$131	$42	$48	$36	30
Civil Engineering	$475	$245	$86	$90	$53	12
Communication & Journalism	$143	$90	$13	$31	$9	29
Computer Sciences	$277	$172	$25	$58	$22	25
Criminal Justice	$142	$82	$19	$29	$12	16
Economics	$202	$140	$7	$46	$8	22
Education, General	$377	$236	$34	$74	$33	19
Education, Teaching	$214	$129	$25	$40	$21	22
Electrical-Computer Engineering	$482	$258	$86	$90	$48	14
Engineering, General	$275	$141	$42	$51	$41	16
English	$173	$111	$16	$38	$8	31
Finance & Accounting	$183	$130	$5	$40	$8	22
Foreign Languages	$155	$88	$20	$36	$11	25
Health Sciences	$304	$109	$65	$51	$78	14
History	$257	$169	$22	$57	$9	27
Kinesiology & Nutrition	$136	$68	$19	$26	$24	26
Law and Legal Studies	$446	$251	$52	$76	$66	4
Liberal Arts	$224	$129	$28	$36	$30	8
Mathematics & Statistics	$169	$105	$19	$37	$8	33
Mechanical Engineering	$407	$215	$46	$92	$55	15
Medicine Sciences	$230	$130	$27	$44	$30	18
Military Sciences/ROTC	$152	$43	$58	$28	$23	17
Music	$420	$255	$33	$85	$47	28
Natural/Earth Sciences	$315	$161	$31	$55	$68	21
Nursing	$375	$218	$41	$69	$48	23
Philosophy	$154	$108	$5	$38	$3	22
Physics	$322	$160	$58	$59	$44	29
Political Science	$176	$111	$20	$37	$8	28
Psychology	$176	$94	$33	$36	$14	34
Religious Studies	$225	$157	$17	$44	$7	7
Social Sciences	$80	$46	$13	$17	$4	22
Social Work & Public Administration	$219	$129	$24	$45	$22	19
Sociology	$153	$104	$10	$32	$6	19
Visual/Performing Arts	$264	$146	$31	$54	$32	23

Tables

By Department

Table 4: Percentage of Instructional Cost per SCH by Department, 2015

Department	Total Departmental Expenses per SCH, Percentage	Instructional Salaries per SCH, Percentage	Non-Instructional Salaries per SCH, Percentage	Benefits per SCH, Percentage	General Operating Expenses per SCH, Percentage	Number of Institutions
Agricultural Sciences	**100%**	17%	8%	7%	68%	6
Architecture and Planning Studies	**100%**	62%	14%	18%	6%	6
Arts & Crafts	**100%**	56%	9%	19%	17%	28
Biology	**100%**	51%	16%	19%	14%	33
Business, General	**100%**	64%	8%	21%	7%	18
Business Management	**100%**	65%	9%	20%	6%	28
Chemical Engineering	**100%**	46%	15%	17%	23%	9
Chemistry	**100%**	51%	16%	19%	14%	30
Civil Engineering	**100%**	52%	18%	19%	11%	12
Communication & Journalism	**100%**	63%	9%	22%	6%	29
Computer Sciences	**100%**	62%	9%	21%	8%	25
Criminal Justice	**100%**	58%	13%	20%	8%	16
Economics	**100%**	70%	3%	23%	4%	22
Education, General	**100%**	63%	9%	20%	9%	19
Education, Teaching	**100%**	60%	12%	19%	10%	22
Electrical-Computer Engineering	**100%**	54%	18%	19%	10%	14
Engineering, General	**100%**	51%	15%	19%	15%	16
English	**100%**	64%	9%	22%	5%	31
Finance & Accounting	**100%**	71%	2%	22%	4%	22
Foreign Languages	**100%**	57%	13%	23%	7%	25
Health Sciences	**100%**	36%	21%	17%	26%	14
History	**100%**	66%	9%	22%	3%	27
Kinesiology & Nutrition	**100%**	50%	14%	19%	17%	26
Law and Legal Studies	**100%**	56%	12%	17%	15%	4
Liberal Arts	**100%**	58%	13%	16%	14%	8
Mathematics & Statistics	**100%**	62%	11%	22%	5%	33
Mechanical Engineering	**100%**	53%	11%	23%	13%	15
Medicine Sciences	**100%**	56%	12%	19%	13%	18
Military Sciences/ROTC	**100%**	28%	38%	19%	15%	17
Music	**100%**	61%	8%	20%	11%	28
Natural/Earth Sciences	**100%**	51%	10%	17%	22%	21
Nursing	**100%**	58%	11%	18%	13%	23
Philosophy	**100%**	70%	3%	25%	2%	22
Physics	**100%**	50%	18%	18%	14%	29
Political Science	**100%**	63%	11%	21%	5%	28
Psychology	**100%**	53%	18%	20%	8%	34
Religious Studies	**100%**	70%	8%	20%	3%	7
Social Sciences	**100%**	58%	16%	21%	5%	22
Social Work & Public Administration	**100%**	59%	11%	20%	10%	19
Sociology	**100%**	68%	7%	21%	4%	19
Visual/Performing Arts	**100%**	55%	12%	21%	12%	23

Tables

By Department and APS Cohort

Table 5: Instructional Cost per SCH at Small Teaching-Focused Institutions by Department, 2015

Department	Total Departmental Expenses per SCH	Average Instructional Salaries per SCH	Average Non-Instructional Salaries per SCH	Average Benefits per SCH	Average General Operating Expenses per SCH	Number of Institutions
Arts & Crafts	**$481**	$175	$16	$60	$230	3
Biology	**$289**	$118	$80	$59	$32	4
Business, General	**$158**	$73	$44	$33	$7	2
Business Management	**$177**	$87	$43	$32	$15	5
Chemistry	**$325**	$163	$73	$65	$25	4
Civil Engineering	**$768**	$293	$247	$134	$94	2
Communication & Journalism	**$209**	$112	$35	$44	$18	4
Computer Sciences	**$481**	$341	$28	$98	$14	3
Criminal Justice	**$160**	$63	$56	$37	$4	3
Education, General	**$347**	$229	$14	$74	$30	2
Education, Teaching	**$365**	$162	$90	$68	$46	3
Electrical-Computer Engineering	**$609**	$290	$170	$121	$28	3
Engineering, General	**$389**	$185	$76	$44	$84	2
English	**$247**	$66	$109	$61	$12	3
Finance & Accounting	**$164**	$119	$3	$38	$5	3
Foreign Languages	**$528**	$53	$299	$100	$74	2
Health Sciences	**$241**	$172	$13	$33	$23	2
History	**$303**	$137	$91	$60	$14	3
Kinesiology & Nutrition	**$117**	$71	$11	$22	$13	3
Mathematics & Statistics	**$237**	$103	$75	$53	$6	5
Mechanical Engineering	**$531**	$294	$15	$170	$52	3
Military Sciences/ROTC	**$57**	$7	$32	$5	$13	2
Music	**$766**	$473	$57	$111	$124	3
Nursing	**$408**	$207	$75	$75	$51	3
Physics	**$410**	$186	$106	$71	$46	5
Political Science	**$277**	$73	$132	$66	$6	3
Psychology	**$354**	$118	$146	$70	$21	5
Religious Studies	**$149**	$105	$8	$31	$4	3
Social Work & Public Administration	**$293**	$178	$36	$54	$24	3
Visual/Performing Arts	**$438**	$221	$48	$85	$84	3

Tables

By Department and APS Cohort

Table 6: Percentage of Instructional Cost per SCH at Small Teaching-Focused Institutions by Department, 2015

Department	Total Departmental Expenses per SCH, Percentage	Instructional Salaries per SCH, Percentage	Non-Instructional Salaries per SCH, Percentage	Benefits per SCH, Percentage	General Operating Expenses per SCH, Percentage	Number of Institutions
Arts & Crafts	**100%**	36%	3%	13%	48%	3
Biology	**100%**	41%	28%	20%	11%	4
Business, General	**100%**	47%	28%	21%	5%	2
Business Management	**100%**	49%	25%	18%	8%	5
Chemistry	**100%**	50%	22%	20%	8%	4
Civil Engineering	**100%**	38%	32%	17%	12%	2
Communication & Journalism	**100%**	54%	17%	21%	9%	4
Computer Sciences	**100%**	71%	6%	20%	3%	3
Criminal Justice	**100%**	39%	35%	23%	3%	3
Education, General	**100%**	66%	4%	21%	9%	2
Education, Teaching	**100%**	44%	25%	19%	12%	3
Electrical-Computer Engineering	**100%**	48%	28%	20%	5%	3
Engineering, General	**100%**	47%	20%	11%	22%	2
English	**100%**	27%	44%	25%	5%	3
Finance & Accounting	**100%**	72%	2%	23%	3%	3
Foreign Languages	**100%**	10%	57%	19%	14%	2
Health Sciences	**100%**	71%	5%	14%	10%	2
History	**100%**	45%	30%	20%	5%	3
Kinesiology & Nutrition	**100%**	61%	9%	19%	11%	3
Mathematics & Statistics	**100%**	44%	32%	22%	2%	5
Mechanical Engineering	**100%**	55%	3%	32%	10%	3
Military Sciences/ROTC	**100%**	12%	56%	10%	22%	2
Music	**100%**	62%	7%	15%	16%	3
Nursing	**100%**	51%	18%	18%	13%	3
Physics	**100%**	45%	26%	17%	11%	5
Political Science	**100%**	26%	48%	24%	2%	3
Psychology	**100%**	33%	41%	20%	6%	5
Religious Studies	**100%**	71%	5%	21%	3%	3
Social Work & Public Administration	**100%**	61%	12%	18%	8%	3
Visual/Performing Arts	**100%**	50%	11%	20%	19%	3

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By Department and APS Cohort

Table 7: Instructional Cost per SCH at Regional Comprehensive Institutions by Department, 2015

Department	Total Departmental Expenses per SCH	Average Instructional Salaries per SCH	Average Non-Instructional Salaries per SCH	Average Benefits per SCH	Average General Operating Expenses per SCH	Number of Institutions
Agricultural Sciences	**$327**	$166	$48	$70	$44	2
Arts & Crafts	**$256**	$163	$20	$49	$24	11
Biology	**$156**	$96	$15	$31	$14	14
Business, General	**$204**	$142	$14	$43	$5	6
Business Management	**$235**	$173	$6	$48	$7	10
Chemistry	**$182**	$108	$22	$33	$19	10
Communication & Journalism	**$155**	$101	$11	$32	$10	12
Computer Sciences	**$235**	$162	$16	$49	$8	8
Criminal Justice	**$134**	$87	$9	$26	$12	7
Economics	**$214**	$154	$6	$48	$7	8
Education, General	**$466**	$298	$36	$82	$49	8
Education, Teaching	**$87**	$57	$10	$12	$8	9
Engineering, General	**$201**	$126	$17	$47	$11	3
English	**$156**	$110	$9	$32	$5	13
Finance & Accounting	**$146**	$108	$4	$30	$4	7
Foreign Languages	**$169**	$120	$8	$36	$5	9
Health Sciences	**$146**	$94	$18	$29	$6	3
History	**$164**	$119	$6	$33	$6	9
Kinesiology & Nutrition	**$132**	$80	$13	$29	$10	12
Law and Legal Studies	**$235**	$139	$32	$35	$29	2
Liberal Arts	**$297**	$175	$36	$47	$40	6
Mathematics & Statistics	**$162**	$112	$9	$32	$9	12
Medicine Sciences	**$208**	$139	$17	$34	$18	6
Military Sciences/ROTC	**$162**	$62	$45	$28	$27	9
Music	**$420**	$256	$34	$88	$42	12
Natural/Earth Sciences	**$210**	$134	$22	$38	$15	8
Nursing	**$370**	$222	$35	$58	$56	11
Philosophy	**$139**	$98	$6	$34	$2	8
Physics	**$193**	$129	$17	$36	$11	9
Political Science	**$155**	$111	$8	$33	$5	11
Psychology	**$120**	$83	$8	$24	$6	14
Religious Studies	**$196**	$129	$25	$39	$4	2
Social Sciences	**$87**	$58	$6	$20	$4	7
Social Work & Public Administration	**$152**	$89	$23	$32	$7	7
Sociology	**$128**	$90	$7	$26	$5	9
Visual/Performing Arts	**$263**	$156	$30	$55	$22	8

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By Department and APS Cohort

Table 8: Percentage of Instructional Cost per SCH at Regional Comprehensive Institutions by Department, 2015

Department	Total Departmental Expenses per SCH, Percentage	Instructional Salaries per SCH, Percentage	Non-Instructional Salaries per SCH, Percentage	Benefits per SCH, Percentage	General Operating Expenses per SCH, Percentage	Number of Institutions
Agricultural Sciences	100%	51%	15%	21%	13%	2
Arts & Crafts	100%	64%	8%	19%	9%	11
Biology	100%	61%	10%	20%	9%	14
Business, General	100%	70%	7%	21%	3%	6
Business Management	100%	74%	3%	21%	3%	10
Chemistry	100%	59%	12%	18%	10%	10
Communication & Journalism	100%	65%	7%	21%	7%	12
Computer Sciences	100%	69%	7%	21%	4%	8
Criminal Justice	100%	65%	7%	20%	9%	7
Economics	100%	72%	3%	22%	3%	8
Education, General	100%	64%	8%	18%	11%	8
Education, Teaching	100%	66%	11%	14%	9%	9
Engineering, General	100%	63%	8%	24%	5%	3
English	100%	71%	6%	20%	3%	13
Finance & Accounting	100%	74%	3%	21%	3%	7
Foreign Languages	100%	71%	5%	21%	3%	9
Health Sciences	100%	64%	12%	20%	4%	3
History	100%	73%	4%	20%	3%	9
Kinesiology & Nutrition	100%	60%	10%	22%	8%	12
Law and Legal Studies	100%	59%	14%	15%	12%	2
Liberal Arts	100%	59%	12%	16%	13%	6
Mathematics & Statistics	100%	69%	5%	20%	6%	12
Medicine Sciences	100%	67%	8%	16%	8%	6
Military Sciences/ROTC	100%	38%	28%	18%	16%	9
Music	100%	61%	8%	21%	10%	12
Natural/Earth Sciences	100%	64%	10%	18%	7%	8
Nursing	100%	60%	9%	16%	15%	11
Philosophy	100%	70%	4%	24%	1%	8
Physics	100%	67%	9%	19%	5%	9
Political Science	100%	71%	5%	21%	3%	11
Psychology	100%	69%	6%	20%	5%	14
Religious Studies	100%	66%	13%	20%	2%	2
Social Sciences	100%	66%	7%	23%	4%	7
Social Work & Public Administration	100%	59%	15%	21%	5%	7
Sociology	100%	70%	5%	20%	4%	9
Visual/Performing Arts	100%	59%	11%	21%	8%	8

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By Department and APS Cohort

Table 9: Instructional Cost per SCH at High-Research Comprehensive Institutions by Department, 2015

Department	Total Departmental Expenses per SCH	Average Instructional Salaries per SCH	Average Non-Instructional Salaries per SCH	Average Benefits per SCH	Average General Operating Expenses per SCH	Number of Institutions
Architecture and Planning Studies	**$146**	$100	$11	$15	$19	2
Arts & Crafts	**$166**	$103	$16	$36	$11	8
Biology	**$235**	$123	$31	$46	$35	9
Business, General	**$333**	$207	$23	$70	$33	5
Business Management	**$99**	$59	$10	$19	$11	7
Chemical Engineering	**$619**	$305	$113	$124	$76	3
Chemistry	**$281**	$140	$41	$54	$46	10
Civil Engineering	**$388**	$233	$37	$83	$34	5
Communication & Journalism	**$118**	$79	$7	$27	$6	7
Computer Sciences	**$240**	$148	$21	$50	$21	9
Criminal Justice	**$169**	$109	$7	$39	$13	3
Economics	**$217**	$152	$6	$52	$8	8
Education, General	**$213**	$132	$23	$47	$11	7
Education, Teaching	**$299**	$200	$10	$62	$27	7
Electrical-Computer Engineering	**$457**	$258	$62	$81	$57	5
Engineering, General	**$326**	$187	$28	$69	$42	7
English	**$194**	$136	$10	$43	$5	9
Finance & Accounting	**$234**	$168	$6	$53	$8	7
Foreign Languages	**$100**	$68	$5	$23	$3	8
Health Sciences	**$434**	$139	$152	$100	$43	4
History	**$366**	$250	$20	$84	$12	9
Kinesiology & Nutrition	**$174**	$44	$41	$29	$60	6
Mathematics & Statistics	**$183**	$120	$11	$45	$7	10
Mechanical Engineering	**$368**	$192	$61	$71	$45	7
Medicine Sciences	**$174**	$104	$15	$38	$18	7
Music	**$309**	$194	$24	$70	$22	3
Military Sciences/ROTC	**$89**	$0	$47	$24	$18	8
Natural/Earth Sciences	**$327**	$190	$29	$83	$25	6
Nursing	**$385**	$222	$39	$84	$40	5
Philosophy	**$135**	$97	$3	$32	$3	9
Physics	**$363**	$177	$57	$67	$61	9
Political Science	**$188**	$130	$12	$38	$8	9
Psychology	**$181**	$108	$20	$38	$16	9
Social Sciences	**$80**	$49	$10	$17	$4	8
Social Work & Public Administration	**$237**	$149	$12	$48	$29	5
Sociology	**$171**	$116	$15	$35	$5	5
Visual/Performing Arts	**$233**	$133	$26	$47	$27	7

Tables

By APS Cohort and Department

Table 10: Percentage of Instructional Cost per SCH at High-Research Comprehensive Institutions by Department, 2015

Department	Total Departmental Expenses per SCH, Percentage	Instructional Salaries per SCH, Percentage	Non-Instructional Salaries per SCH, Percentage	Benefits per SCH, Percentage	General Operating Expenses per SCH, Percentage	Number of Institutions
Architecture and Planning Studies	100%	69%	7%	11%	13%	2
Arts & Crafts	100%	62%	10%	22%	6%	8
Biology	100%	52%	13%	20%	15%	9
Business, General	100%	62%	7%	21%	10%	5
Business Management	100%	60%	10%	19%	11%	7
Chemical Engineering	100%	49%	18%	20%	12%	3
Chemistry	100%	50%	15%	19%	16%	10
Civil Engineering	100%	60%	10%	21%	9%	5
Communication & Journalism	100%	67%	6%	23%	5%	7
Computer Sciences	100%	62%	9%	21%	9%	9
Criminal Justice	100%	65%	4%	23%	8%	3
Economics	100%	70%	3%	24%	4%	8
Education, General	100%	62%	11%	22%	5%	7
Education, Teaching	100%	67%	3%	21%	9%	7
Electrical-Computer Engineering	100%	56%	14%	18%	12%	5
Engineering, General	100%	57%	9%	21%	13%	7
English	100%	70%	5%	22%	3%	9
Finance & Accounting	100%	72%	3%	23%	3%	7
Foreign Languages	100%	68%	5%	23%	3%	8
Health Sciences	100%	32%	35%	23%	10%	4
History	100%	68%	5%	23%	3%	9
Kinesiology & Nutrition	100%	25%	24%	16%	35%	6
Mathematics & Statistics	100%	65%	6%	25%	4%	10
Mechanical Engineering	100%	52%	16%	19%	12%	7
Medicine Sciences	100%	60%	8%	22%	10%	7
Music	100%	0%	53%	27%	20%	3
Military Sciences/ROTC	100%	63%	8%	23%	7%	8
Natural/Earth Sciences	100%	58%	9%	25%	8%	6
Nursing	100%	58%	10%	22%	10%	5
Philosophy	100%	72%	3%	23%	2%	9
Physics	100%	49%	16%	18%	17%	9
Political Science	100%	69%	6%	20%	4%	9
Psychology	100%	59%	11%	21%	9%	9
Social Sciences	100%	61%	13%	21%	5%	8
Social Work & Public Administration	100%	63%	5%	20%	12%	5
Sociology	100%	68%	9%	20%	3%	5
Visual/Performing Arts	100%	57%	11%	20%	12%	7

Tables

By APS Cohort and Department

Table 11: Instructional Cost per SCH at Very Large Research Institutions by Department, 2015

Department	Total Departmental Expenses per SCH	Average Instructional Salaries per SCH	Average Non-Instructional Salaries per SCH	Average Benefits per SCH	Average General Operating Expenses per SCH	Number of Institutions
Agricultural Sciences	**$1,437**	$148	$89	$63	$1,138	3
Architecture and Planning Studies	**$405**	$250	$56	$79	$21	4
Arts & Crafts	**$240**	$131	$32	$52	$25	6
Biology	**$181**	$70	$39	$30	$42	6
Business, General	**$150**	$96	$9	$31	$13	5
Business Management	**$92**	$51	$9	$22	$10	6
Chemical Engineering	**$726**	$319	$94	$110	$203	6
Chemistry	**$294**	$139	$52	$49	$54	6
Civil Engineering	**$435**	$238	$61	$80	$56	5
Communication & Journalism	**$104**	$66	$9	$24	$4	6
Computer Sciences	**$319**	$162	$46	$60	$50	5
Criminal Justice	**$106**	$58	$10	$16	$22	3
Economics	**$164**	$107	$9	$37	$11	6
Education, General	**$595**	$363	$66	$121	$45	2
Education, Teaching	**$249**	$145	$39	$46	$20	3
Electrical-Computer Engineering	**$439**	$242	$63	$82	$52	6
Engineering, General	**$181**	$48	$63	$27	$42	4
English	**$155**	$97	$8	$34	$17	6
Finance & Accounting	**$173**	$115	$4	$37	$16	5
Foreign Languages	**$117**	$72	$7	$28	$10	6
Health Sciences	**$319**	$70	$44	$34	$172	5
History	**$207**	$139	$11	$50	$7	6
Kinesiology & Nutrition	**$120**	$65	$16	$20	$20	5
Liberal Arts	**$25**	$16	$0	$6	$1	2
Mathematics & Statistics	**$110**	$69	$10	$24	$8	6
Mechanical Engineering	**$400**	$215	$40	$73	$71	5
Medicine Sciences	**$364**	$159	$63	$70	$72	4
Music	**$441**	$262	$37	$89	$53	5
Natural/Earth Sciences	**$392**	$140	$38	$47	$166	6
Nursing	**$354**	$209	$35	$74	$36	4
Philosophy	**$213**	$144	$8	$56	$6	5
Physics	**$384**	$164	$82	$70	$67	6
Political Science	**$154**	$95	$10	$32	$17	5
Psychology	**$166**	$78	$30	$32	$26	6
Religious Studies	**$368**	$261	$22	$70	$14	2
Social Sciences	**$47**	$28	$5	$10	$5	6
Social Work & Public Administration	**$259**	$136	$30	$56	$36	4
Sociology	**$181**	$118	$11	$42	$10	5
Visual/Performing Arts	**$203**	$103	$30	$45	$25	5

Tables

By Department and APS Cohort

Table 12: Percentage of Instructional Cost per SCH at Very Large Research Institutions by Department, 2015

Department	Total Departmental Expenses per SCH, Percentage	Instructional Salaries per SCH, Percentage	Non-Instructional Salaries per SCH, Percentage	Benefits per SCH, Percentage	General Operating Expenses per SCH, Percentage	Number of Institutions
Agricultural Sciences	**100%**	10%	6%	4%	79%	3
Architecture and Planning Studies	**100%**	62%	14%	19%	5%	4
Arts & Crafts	**100%**	54%	13%	22%	10%	6
Biology	**100%**	39%	21%	17%	23%	6
Business, General	**100%**	64%	6%	21%	9%	5
Business Management	**100%**	55%	10%	24%	11%	6
Chemical Engineering	**100%**	44%	13%	15%	28%	6
Chemistry	**100%**	47%	18%	17%	18%	6
Civil Engineering	**100%**	55%	14%	18%	13%	5
Communication & Journalism	**100%**	64%	9%	23%	4%	6
Computer Sciences	**100%**	51%	14%	19%	16%	5
Criminal Justice	**100%**	54%	10%	15%	20%	3
Economics	**100%**	65%	6%	22%	7%	6
Education, General	**100%**	61%	11%	20%	8%	2
Education, Teaching	**100%**	58%	16%	18%	8%	3
Electrical-Computer Engineering	**100%**	55%	14%	19%	12%	6
Engineering, General	**100%**	27%	35%	15%	23%	4
English	**100%**	63%	5%	22%	11%	6
Finance & Accounting	**100%**	67%	3%	21%	9%	5
Foreign Languages	**100%**	62%	6%	24%	9%	6
Health Sciences	**100%**	22%	14%	11%	54%	5
History	**100%**	67%	5%	24%	3%	6
Kinesiology & Nutrition	**100%**	54%	13%	16%	16%	5
Liberal Arts	**100%**	67%	1%	26%	6%	2
Mathematics & Statistics	**100%**	63%	9%	22%	7%	6
Mechanical Engineering	**100%**	54%	10%	18%	18%	5
Medicine Sciences	**100%**	44%	17%	19%	20%	4
Music	**100%**	60%	8%	20%	12%	5
Natural/Earth Sciences	**100%**	36%	10%	12%	43%	6
Nursing	**100%**	59%	10%	21%	10%	4
Philosophy	**100%**	67%	4%	26%	3%	5
Physics	**100%**	43%	21%	18%	18%	6
Political Science	**100%**	61%	7%	21%	11%	5
Psychology	**100%**	47%	18%	19%	16%	6
Religious Studies	**100%**	71%	6%	19%	4%	2
Social Sciences	**100%**	59%	10%	20%	10%	6
Social Work & Public Administration	**100%**	53%	12%	22%	14%	4
Sociology	**100%**	65%	6%	23%	5%	5
Visual/Performing Arts	**100%**	51%	15%	22%	12%	5