

# **A 3-TIER UNIT COST ANALYSIS**

by

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## **Abstract**

This paper discusses the 3-tier unit cost analysis of training a student in any tertiary institution. It disaggregates the unit cost into those attributable to institutional, departmental and programmes levels and argues that depending on the availability of data the unit cost can be scaled up to determine the expenses at the subject level. A 3-tier unit cost model is proposed.