



The Institution's point of view

Objective: Financial balance through full and fair cost calculation.

Full cost calculation



A true and fair view



Question: What will it cost?



The financier's point of view

**Objective: Value for money.
Developing societies knowledge.**



**Question:
How much are we prepared to pay?**



Accounting Model

1. The Model will ensure that all education and research is fully and fairly financed.



2. The Model will offer financiers a trustworthy decision-making tool.