

# VISUALIZE PROPOSAL TO MANAGE THE COST OF QUALITY ON THE ACTIVITY BASED COSTING EGYPTIAN UNIVERSITIES

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**ABSTRACT:** *Universities at the moment seek to apply the concepts and quality standards on all the programs and services they provide, and in view of the problems faced by the Egyptian universities and related funding under the economic conditions taking place in many countries of the world, it has become necessary that the university administration concerned to adopt modern methods and techniques to manage the cost of quality, and therefore the current research aims at identifying the concept of the cost of quality in university institutions, the most important types of costs that contribute to the achievement of quality, and to identify its elements and how to measure and report about it, and learn about Activity Based Costing(ABC) in university institutions and the most important features, and visualize proposal to manage the cost of quality on the Activity Based Costing in the Egyptian universities.*

**KEY WORDS:** *Cost of quality, Cost management, Activity Based Costing (ABC).*