

# **RESPONSIBILITY CENTER MANAGEMENT IN ACADEMIC INSTITUTIONS**

## Abstract

Responsibility Center Management (RCM) is a budget philosophy and methodology that allows budget managers to manage both the income and expense sides of their budgets. Incentives for good budget management are often used.

This paper describes the RCM system, gives a brief history of its use in higher education, illustrates by example how RCM may be used, and gives upsides and downsides of RCM management.

## **SAMUEL L. DUNN**

Samuel Dunn is currently Professor of Business and Mathematics at Northwest Nazarene University. From 1994 to 2002 Dunn served as Vice President for Academic Affairs at NNU. Before moving to NNU Dunn was at Seattle Pacific University for 26 years where he served in various positions including professor, dean, and vice president for academic affairs. He holds the PhD and MBA degrees.

Dunn has written several papers on topics of academic administration, educational futures, and religious futures. Several of his papers have been published in The Futurist and Futures Research Quarterly.

This fall Dunn is studying international business at Thunderbird—The American Graduate School of International Business in Phoenix.

S:\acaddean\wpwork\dunn