

Conducting Cost Analysis of Tutoring Interventions

The [Guide for Program Providers and Researchers](#) and accompanying [cost analysis tool](#) (Excel, Google Sheets) provide a standardized approach to conduct rigorous cost analysis of educational programs and interventions.

Does it work?

Evidence of program impact from a well-designed evaluation (e.g., RCT)

Is it worth it?

What does it cost?*

METRICS

TUTORING EFFICIENCY

Number of hours of tutoring necessary to improve student learning by one month. Tutoring efficiency does not rely on program cost.

COST EFFICIENCY

Number of hours of a program (e.g., tutoring) a student receives per \$1,000 per pupil. This measure compares the cost of programs that might, for example, vary by dosage. However, it does not consider program quality, because it only describes the hours of tutoring purchased per \$1,000 per pupil, not the student learning impact of those tutoring hours.

$$\text{COST-EFFECTIVENESS} = \frac{\text{COST EFFICIENCY}}{\text{TUTORING EFFICIENCY}}$$

COST-EFFECTIVENESS

Calculated using tutoring efficiency and cost efficiency. Cost effectiveness is defined as the additional months of learning gained by investing \$1,000 per pupil (or, the amount of student learning a school can purchase for \$1,000 per pupil).

Phase 1 Implementation Details

Implementation setting characterized by:

- (i) a clearly delineated number of schools using the same program model;
- (ii) a specific count of students (across those schools) receiving services; and
- (iii) a finite duration of the program (i.e., a specified timeframe for the provision of services).

Phase 2 Identify and Define Ingredients

Collects the cost drivers (ingredients) required for program implementation into the following input categories:

- (i) Personnel: Delivery and Operations;
- (ii) Training and Support;
- (iii) Equipment and Materials: Delivery and Operations;
- (iv) Facilities: Delivery and Operations; and
- (v) Other: Delivery and Operations.

Phase 3 Price the Ingredients

Pricing the ingredients involves a five-step process:

- (i) identify pricing category;
- (ii) assign unit of measure;
- (iii) quantify the ingredients;
- (iv) assign price to the ingredient; and
- (v) identify perspective, or who is paying for the ingredient.

Phase 4 Creating and Using Cost Estimates

The final phase of the Ingredients Method is to create and apply the cost estimate. Accelerate's cost tool automatically calculates three types of summative outputs: Summary Costs; Cost Metrics; and Cost Planning Scenarios.

*[Accelerate's Cost Tool](#) uses the Ingredients Method, which involves three steps: (1) identifying program ingredients; (2) pricing the ingredients; and (3) calculating and applying the estimate of program cost (Levin, 2001).

Accelerate's Cost Tool follows the structure and process of the Ingredients Method by: identifying implementation details (Phase 1); defining program ingredients (i.e., inputs) (Phase 2); pricing ingredients (Phase 3); and creating and using the cost estimate (Phase 4).