Activity Based Total Accountability (ABTA) is a method of activity based, full cost accounting. There are three primary functions.

ABTA is an **accountability tool** to help lawmakers better understand how government spends money. It establishes a foundation for accountability by identifying what government does and what it really costs.

ABTA serves as a **policy making tool** by helping lawmakers identify legislative priorities. It provides a foundation for establishing realistic performance measurements.

ABTA is a **budgeting tool** helping lawmakers guarantee money is appropriated in a manner consistent with legislative priorities. It provides a basis for prioritizing spending to ensure provisions of accountability and policy-making are implemented.

ABTA provides the means for measuring everything government does for total accountability.

“...ABTA represents the best possible foundation for government accountability...”

William J. Posey, Author

*Activity Based Total Accountability*
The ABTA Institute in the College of Business at Florida Tech will promote activity based total accountability for effective decision making, open benchmarking, performance improvement and shared data that is reliable and objective.

Government leaders will have access to tools, information, processes and methods for identifying the public value of state services. The ABTA Institute will use a national metric, cost per unit, as a basis for measuring activities performed. Open standards and data transparency will be promoted in allowing comparisons across government agencies.

Focal Areas

The ABTA Institute at Florida Tech will provide academic and practice-based leadership in government accountability. It drives change in management decision-making by employing practical methods for identifying the true costs of government products and services. The ABTA Institute has five focal areas in promoting activity based total accountability in government:

**Best Practices Data Repository:** Survey developers and users to identify strengths and weaknesses of existing programs. Offer performance recommendations focused on government accountability. Initiate a best practices repository.

**Web Resources and Services:** Provide a Web site with resources for government, academia and the general public with links to government performance data, agency Web sites, benchmarking sources, white papers, shared data sources, and measurement and learning tools.

**Training and Seminars:** Offer on-site and online training and education with an emphasis on effective decision-making, strategic allocation of public resources, realistic performance measurements, financial efficiencies and processes for standard benchmarking.

**National Database:** Develop open standards and metrics for government and public use. Provide standards for data collection to promote reliability and objectiveness. Maintain shared repository of data collected from state agencies.

**ABTA National Conference:** Host a conference to bring together stakeholders for sharing best practices and lessons learned while promoting ABTA research, training and education.

About the ABTA Institute

The ABTA Institute is located on the main campus of Florida Tech in Melbourne, on the Space Coast, as part of the College of Business. Our distinguished staff has more than 30 years of experience in accounting, project management and information technology. Dr. Deborah Carstens is the ABTA Institute Director and an associate professor of management information systems in the College of Business. To read more about our staff, please visit www.abta.fit.edu/about/staff.php.