



INTEGRATED POSTSECONDARY EDUCATION DATA SYSTEM

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GLOSSARY

The online version of the IPEDS Glossary provides definitions for almost 500 postsecondary-related terms used in the collection and dissemination of IPEDS data.

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Term	Definition	Related terms
Cafeteria plan	An insurance plan that gives an employee the option of selecting a combination of health care and insurance <u>benefits</u> (e.g. hospital, medical, surgical, dental care, and group life insurance).	
Calculated value (CV)	Calculated value (CV) is used to designate fields that are generated (or calculated) based on data provided on other lines within the same part of a survey component. For example, a "balance" line or "other (detail)" line will be calculated as the difference between the total line and the sum of the remaining detail.	
Calculation of FTE students (using fall student headcounts)	<p>The number of FTE students is calculated based on fall student headcounts as reported by the institution on the <u>IPEDS Enrollment</u> (EF) component (Part A). The full-time equivalent (headcount) of the institution's <u>part-time</u> enrollment is estimated by multiplying the factors noted below times the part-time headcount. These are then added to the <u>full-time</u> enrollment headcounts to obtain an FTE for all students enrolled in the fall. This formula is used to produce an FTE that is used annually in the Digest of Education Statistics.</p> <ul style="list-style-type: none"><li>■ Part-time <u>undergraduate</u> enrollment<ul style="list-style-type: none"><li>○ <u>Public</u> 4-year (.403543)</li><li>○ Private (<u>not-for-profit</u> and <u>for-profit</u>) 4-year (.392857)</li><li>○ Public 2-year and &lt;2-year (.335737)</li><li>○ All other institutions (.397058)</li></ul></li><li>■ Part-time <u>graduate</u> enrollment<ul style="list-style-type: none"><li>○ Public 4-year (.361702)</li><li>○ Private (not-for-profit and for-profit) 4-year (.382059)</li></ul></li></ul>	
Calculation of FTE students (using instructional activity)	<p>The number of FTE students is calculated based on the <u>credit</u> and/or <u>contact hours</u> reported by the institution on the <u>IPEDS 12-month enrollment (E12)</u> component and the institution's <u>calendar system</u>, as reported on the IC Header component. The following table indicates the level of <u>instructional activity</u> used to convert the credit and/or contact hours reported to an indicator of full-time equivalents (FTE students):</p> <ul style="list-style-type: none"><li>■ <u>Quarter</u> calendar system<ul style="list-style-type: none"><li>○ Enrollment level (One FTE over <u>12-month period</u>)</li><li>• <u>Undergraduate</u> 45 credit hours, 900 contact hours</li><li>• <u>Graduate</u> 36 credit hours</li></ul></li><li>■ <u>Semester/trimester/4-1-4</u> plan/other calendar system<ul style="list-style-type: none"><li>○ Enrollment level (one FTE over 12-month period)</li><li>• Undergraduate 30 credit hours 900 contact hours</li><li>• Graduate 24 credit hours</li></ul></li></ul> <p>For institutions with continuous enrollment programs, FTE is determined by dividing the number of contact hours attempted by 900.</p>	

Credit for Military Training	Postsecondary credit granted by institutions to military servicemen or veterans for experiences and training gained while in the service.
Credit hour	A unit of measure representing the equivalent of an hour (50 minutes) of <u>instruction</u> per week over the entire term. It is applied toward the total number of <u>credit</u> hours needed for completing the requirements of a <u>degree</u> , <u>diploma</u> , <u>certificate</u> , or other formal award.
Credit hour activity	The provision of coursework to students which can be measured in terms of <u>credit hours</u> .
Current assets	Assets that are reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution. Liquidity or nearness to cash is not the basis for classifying <u>assets</u> as current or non-current; thus cash or investments intended for liquidation of <u>liabilities</u> due beyond the one-year period would not be current assets.
Current liabilities	<u>Liabilities</u> whose liquidation is reasonably expected to require the use of resources classified as <u>current assets</u> or the creation of other current liabilities within the next year. May include accounts payable, accrued <u>salaries and wages</u> , deferred <u>revenues</u> , and <u>long term debt current portion</u> , among others.
Current replacement value	The estimated current cost to replace all <u>buildings</u> owned by the institution. It represents recent appraisal value or what is currently carried as insurance replacement value, but does not include the replacement values of those buildings which are a part of endowment or other capital fund investments in real estate. This figure is not a <u>book value</u> figure.

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