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Methodology Report

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EXECUTIVE SUMMARY

Background

The Integrated Postsecondary Education Data System (IPEDS) of the National Center for Education Statistics (NCES) was initiated in 1986 to collect data about all identified institutions whose primary purpose is to provide postsecondary education. Postsecondary education is defined within IPEDS as “the provision of a formal instructional program whose curriculum is designed primarily for students who are beyond the compulsory age for high school. This includes programs whose purpose is academic, vocational, and continuing education, and excludes avocational and adult basic education programs.” Since 1992, IPEDS has focused on institutions participating in Title IV Federal Financial Assistance programs. In fact, institutions participating in Title IV Federal Financial Assistance programs are required to provide IPEDS data.

IPEDS data are collected as nine separate components—institutional characteristics, completions, employees by assigned position, salaries, fall staff, enrollment, student financial aid, finance, and graduation rates. Tuition and price data are collected as a part of the institutional characteristics component. These data are collected annually in three distinct data collections: fall, winter, and spring. Each collection uses web-based survey procedures.

In 2000, the IPEDS system was redesigned. Several issues prompted the redesign of the IPEDS system:

- externally mandated changes and additions to IPEDS;
- changes in technology for data collection and dissemination;
- changes in postsecondary education; and
- new expectations for IPEDS.

Although these issues were significant enough to justify redesign, the issue of data quality emerged as a critical concern. The NCES Taskforce for IPEDS Redesign recognized that there were issues about the consistency of data definitions, accuracy, reliability, validity, and other quality measures within and across surveys.

The Taskforce proposed the implementation of a Web-based system to collect data with built-in edits and other quality checks that would process the data when they are entered into the system. Although this process addresses the issue of data consistency, it does not directly address the accuracy of data provided by institutions or the reliability of IPEDS data in general. It is highly possible that institutions could provide data items that are internally consistent when submitted but inaccurate regarding the characteristics of the institution they are intended to represent.

In the 2003–04 collection period, IPEDS allowed adjustment of prior year data submissions for the first time. Using the Prior Year Data Revision System, institutions could correct errors to previously submitted data or provide data they failed to submit. Accordingly, it became possible to evaluate the quality of some prior year data submissions.

Additionally, the National Postsecondary Education Cooperative (NPEC) has identified over 100 organizations that collect data from postsecondary institutions. The NPEC concludes that these data collections often result in inconsistent data and impose an undue burden on institutions. The additional collections raise the issue of how valid the IPEDS data are when compared to educational data collected by other entities.

The purpose of this project is to assess the quality of some IPEDS data that were collected using web-based data collection procedures in 2002–03. The evaluation used information originally collected from Title IV institutions in 2002–03 and new or modified information collected by the Prior Year Data Revision System in 2003–04. Additionally, the evaluation used information from the Thomson Corporation (Thomson Peterson data) to assess the validity of IPEDS data when compared to data collected by non-IPEDS sources.

Methodology

The quality of some of the 2002–03 IPEDS data were assessed by comparing data collected at two different data collection points for eight IPEDS components:

- Tuition and Price;
- Employees by Assigned Position;
- Completions;
- Enrollment;
- Student Financial Aid;
- Finance;
- Salaries; and
- Graduation Rates.

For tuition and price, the study was limited to selected data items; that is, student charges and price of attendance variables for full-time, first-time undergraduate students for reporters with academic year calendar systems and for new entering students for reporters with program year calendar systems. The items evaluated are price of attendance data, such as tuition and fees, books and supplies, room and board (classified by on-campus and off-campus not with family), and other expenses (classified by on-campus, off-campus not with family, and off-campus with family).

The fall staff component was not a part of this assessment. During the year examined, this information was optional for institutions. Therefore, it was excluded from the evaluation.

Within each component, the analyses examined:

- the number of institutions making changes;
- the type of changes made;
- the magnitude of changes; and
- the impact of changes to the published data.

For the academic year 2002–03, there were a total of 6,588 Title IV institutions and offices in the United States and other jurisdictions (6,508 institutions and 80 central or system offices) that were eligible to participate in the IPEDS surveys. However, not all IPEDS components were applicable for every eligible institution. The applicability of eligible institutions by IPEDS components is listed in Table A.

Table A. Distribution of eligible Title IV institutions by IPEDS component, applicable institutions, and total number of applicable institutions for academic year 2002–03

IPEDS component	Applicable institutions	Total number of applicable institutions
Tuition and Price	All institutions, excluding administrative offices	6,508
Employees by Assigned Position	All institutions, excluding administrative offices	6,325
Completions	All institutions that made awards during the 2001–02 academic year	6,481
Enrollment	All institutions	6,508
Student Financial Aid	Institutions that have full-time, first-time, degree/certificate-seeking undergraduate level students	5,945
Finance	All institutions and central offices with separate budgets	5,852
Salaries	4-year institutions (both degree-granting and non-degree granting) and 2-year degree granting institutions. Less-than-2-year institutions and 2-year non-degree-granting institutions are excluded	4,102
Graduation Rates	Institutions that have full-time, first-time, degree/certificate-seeking undergraduate level students	5,611

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS).

In addition to assessing the quality of the 2002–03 IPEDS data based on revised submissions, the study also compared IPEDS data with similar information from Thomson Peterson. The Thomson Peterson database was used as an external source for comparison because it is one of the largest and most comprehensive sources of postsecondary data available.

It should be noted, however, that the purpose of collecting data from higher education institutions varies between IPEDS and Thomson Peterson. While IPEDS data collection is congressionally mandated and required for all Title IV institutions, these same institutions provide data to Thomson Peterson on a voluntary basis for the purpose of promoting their institution. Additionally, there are data collection methodological differences between IPEDS and Thomson Peterson. The assessment attempted to identify these “other possible sources of differences” prior to making any decisions regarding reporting differences between the two data sources.

Not all IPEDS components could be compared to Thomson Peterson. Either the Thomson Peterson survey did not collect data related to a particular IPEDS component or the data items

collected by Thomson Peterson were not comparable (i.e., different data item definitions). Only for a selected number of data items in five components—Tuition and Price, Employees by Assigned Position, Enrollment, Student Financial Aid, and Finance—were comparisons available.

A total of 3,529 institutions were identified for the IPEDS and Thomson Peterson comparisons. If it was determined that a comparison was plausible, then the assessment was conducted based on institutions that were identified in both the IPEDS and Thomson Peterson surveys.

General Findings by Type of Comparison

Number of Institutions Making Changes

When all IPEDS components were considered, 41 percent of all eligible institutions (2,711 out of 6,588) changed at least one data item from any component. The majority of these institutions made changes to the Tuition and Price component. Note, however, that in the Tuition and Price component evaluation the changes examined include not only changes in price of attendance but also changes in data items used for qualifying or screening institutions (such as questions on the predominant calendar system of the institution). Given this, if all components are considered except Tuition and Price, only 9 percent of all eligible institutions (590 out of 6,588) changed at least one data item.

This finding was highlighted even more when the components were examined individually. No more than 3 percent of eligible institutions made changes to their 2002–03 submissions, except for Tuition and Price. For this component, 2,359 institutions, representing 36 percent of all eligible institutions, made revisions to their original submission.

This finding should not be interpreted to mean that institutions were more likely to report inaccurate data for this component. The procedure by which data revisions were made was different for tuition and price, and did not involve using the Prior Year Data Revision System. Rather, institutions could submit changes in the Current Year Data Collection System as new data were entered.

The analyses revealed a pattern between the type of institution making changes and the type of IPEDS data changed. For example, private not-for-profit 4-year institutions made more changes than any other type of institution for Finance (48 out of 157 institutions), Graduation Rates (28 out of 87 institutions), and Salaries (20 out of 52 institutions). Private for-profit less-than-2-year institutions made more changes than any other type of institution for Completions (67 out of 177 institutions), Tuition and Price (1,057 out of 2,359 institutions), and Student Financial Aid (20 out of 66 institutions). Public 4-year institutions made most of the changes for Employees by Assigned position (20 out of 77 institutions), while public 2-year institutions made most of the changes for Enrollment (31 out of 119 institutions).

Types of Changes Made

Most of the institutions were submitting data they failed to submit during the original data collection period. This was the case for four of the eight components examined—Employees by Assigned position, Completions, Student Financial Aid, and Finance where between 40 – 60 percent of the records changed were missing to reported or not applicable to reported. The exception was the Finance component for public institutions using GASB 35 standards, where over 90 percent of the records changed were revisions to previously reported data. Only for Tuition and Price, Enrollment, and Salaries were the majority of changes revisions to previously reported data (over 50 percent for most variables). For Graduation Rates, the number of changes to previously reported data was approximately the same as the number of submissions of previously unreported data.

Most of the private not-for-profit 4-year institutions that made changes were submitting data they previously had not reported. These institutions represented the largest number of institutions submitting changes for Finance (48 out of 157 institutions) and Graduation Rates (28 out of 87 institutions). The exception was for Salaries where most of the changes were from reported to revised, with private not-for-profit 4-year institutions representing the largest number of institutions making changes (20 out of 52 institutions).

Most of the institutions revising previously submitted data were public 2-year institutions and private for-profit less-than-2-year institutions. These institutions represented the largest number of institutions making changes for Enrollment (31 out of 119 institutions) and Tuition and Price (1,057 out of 2,359 institutions), respectively.

Magnitude of Individual Changes

Differences between reported to revised values for all components were relatively small. In almost all cases the relative difference between the original and revised value was less than 10 percent. The exception was for the Finance component where a majority of the differences were greater than 10 percent of the original reported value.

Imputation procedures tended to estimate the true values (assuming that revised values represented true values) very well for all components. Here, the exception was for the Enrollment component, where imputation procedures worked less well for Black non-Hispanic women and White non-Hispanic men and women. Black non-Hispanic women were underestimated by 19 students, White non-Hispanic men by 45 students, and White non-Hispanic women by 17 students. Differences between revised submissions and imputed values were less than 10 students for all other demographic groups.

For the components where the data were perturbed—Student Financial Aid, Graduation Rates, and Salaries—institutions did not make any changes to this data.

Impact of Changes on Aggregate Differences Between Reported and Revised Data

Even though for some components the number of institutions making changes and the magnitude of some individual differences were large, the impact on published data across all components was very small, being less than 5 percent (up or down) of the originally published estimate in almost all cases. There were, however, a few exceptions—staff totals for part-time employees with no faculty status, enrollment totals for first-time, first-year part-time students, and finance data for independent operations expenditures for 2-year institutions using pre-GASB 35 standards.

For staff totals for part-time employees with no faculty status the originally published value was overestimated by 30 percent. For enrollment totals for first-time, first-year part-time students the originally published values were overestimated by 11 percent. For finance data for independent expenditures for 2-year institutions using pre-GASB 35 standards the originally published estimate was underestimated by 19 percent.

IPEDS and Thomson Peterson Comparison

This assessment was able to compare a selected number of comparable IPEDS and Thomson Peterson data items for five of the eight components—Tuition and Price, Employees by Assigned Position, Enrollment, Student Aid, and Finance. Only for two of these components—Employees by Assigned Position and Enrollment—were the variables directly comparable. In all other situations IPEDS or Thomson Peterson collected similar components of a comparable variable that needed to be computed before actual comparisons could be made.

Without exception among comparable institutions, data items were more likely to be found in IPEDS data than in Thomson Peterson. That is, institutions either reported the data to both IPEDS and Thomson Peterson or to IPEDS only. Very rarely did an institution report data to Thomson Peterson that they did not report to IPEDS. In no case did more than 5 percent of the comparable institutions report data to Thomson Peterson that they did not report to IPEDS – specifically, 2 percent for Tuition and Price, 4 percent for Employees by Assigned Position, 1 percent for Enrollment, 4 percent for Student Aid, and 1 percent for Finance.

Also, for institutions reporting data to both IPEDS and Thomson Peterson, only for the Enrollment component did more institutions report similar data than those that reported different data. On average, 42 percent of the comparable institutions reported the same enrollment data compared to 32 percent that reported different data. For all other components, more institutions reported different data to IPEDS and Thomson Peterson.

Only for the Employees by Assigned Position and Enrollment components was the magnitude of differences between IPEDS and Thomson Peterson values less than 10 percent. Differences greater than this were found for all other components. The large differences noted for the other components may have more to do with different definitions and methods of collection than with institutions reporting different data.

General Conclusions

Based on revised submissions by eligible Title IV institutions it was determined that very few institutions modified their original submissions and among those that did, the magnitude of the change had very little impact on originally reported data.

However, if the procedures used to revise data for Tuition and Price can serve as an example, it may be that considerably more institutions would modify their submissions if they were able to revise prior year information at the same time they were entering current year data. The difference for the Tuition and Price component was that institutions were able to revise prior year data during their current year submissions.

On the other hand, it may be that once institutions become better acquainted with the Prior Year Data Revision System they will use it more. This was the first year that institutions could use this system. In this sense, being able to revise prior year information as current year data is being entered may not be as important as getting accustomed to a new procedure. Again Tuition and Price could serve as an example in that revising prior year data has been a part of the normal process for several years.

Nevertheless, even though a large number of institutions made changes for the Tuition and Price component, the impact of these changes on individual institutional values and aggregate published estimates was negligible. On the other hand, there is the possibility that in the future larger numbers of institutions making changes for other components may impact institutional values and subsequently aggregate estimates, especially for components such as Finance where differences for individual institutional values were large.

Information was more likely to be found in IPEDS than in Thomson Peterson. Given that Thomson Peterson is one of the larger postsecondary databases, results tend to confirm the perception that IPEDS is the most comprehensive data system available for information related to postsecondary education. Although the findings indicated that most institutions provided different data for comparable data items, it is suspected that these differences are the result of different methods of data collection. This conclusion is premised on the comparability of data for items that were collected in a similar manner by IPEDS and Thomson Peterson (i.e., employee data items and enrollment data items), and the lack of comparability of data for items that were collected in a similar but different manner by IPEDS and Thomson Peterson (i.e., tuition and price, student financial aid, and finance).

FOREWORD

This report assesses the quality of some IPEDS data collected during the 2002–03 academic year. The evaluation used information originally collected from Title IV institutions in 2002–03 and new or modified information collected in 2003–04 using the Prior Year Data Revision System. Additionally, the evaluation used information from the Thomson Corporation to assist in the assessment of the quality of some of the 2002–03 data. The study was initiated by the National Center for Education Statistics within the U.S. Department of Education with the intent of helping improve their ability to judge IPEDS data quality and to develop more effective strategies to improve this quality.

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TABLE OF CONTENTS

Executive Summary	iii
Background.....	iii
Methodology.....	iv
General Findings by Type of Comparison.....	vi
Number of Institutions Making Changes	vi
Types of Changes Made.....	vii
Magnitude of Individual Changes.....	vii
Impact of Changes on Aggregate Differences Between Reported and Revised Data	viii
IPEDS and Thomson Peterson Comparison.....	viii
General Conclusions	ix
Foreword	x
Acknowledgements	xi
Chapter 1. Introduction	1
Background.....	1
Issues Prompting the Data Quality Project	2
Purpose of Data Quality Project	4
Methods Used to Assess IPEDS Original and Revised Data Submission.....	4
IPEDS Components Assessed and Their Accompanying Data Files	5
Procedures Used to Identify the Number of Institutions Making Changes	6
Procedures Used to Identify the Type of Change.....	10
Procedures Used to Determine the Magnitude of Change	11
Procedures Used to Identify Characteristics of Institutions Associated With Change.....	12
Comparison of IPEDS and Thomson Peterson Data.....	13
Procedures Used to Match IPEDS and Thomson Peterson Institutions	14
Identification of Differences Between IPEDS and Thomson Peterson Data.....	17
Chapter 2. Tuition and Price	18
Introduction.....	18
Predominant Calendar System	18
Data Used to Compare Original and Revised Values	19
Comparison of IPEDS Original and Revised Data	20
Number of Institutions Making Changes and Types of Changes—AY Calendar	21
Number of Institutions Making Changes and Types of Changes—PY Calendar.....	29
Magnitude of Changes	30
Aggregate Differences Between Reported and Revised Data.....	35
Comparison of IPEDS and Thomson Peterson Data.....	38
Summary.....	44

Chapter 3. Employees by Assigned Position.....	45
Introduction.....	45
Data Used to Compare Original and Revised Values	45
Comparison of IPEDS Original and Revised Data	49
Number of Institutions Making Changes	50
Number of Changes Within Institutions.....	53
Types of Changes.....	55
Magnitude of Changes	57
Aggregate Differences Between Reported and Revised Data.....	59
Comparison of IPEDS and Thomson Peterson Data.....	66
Types of Institutions Compared	66
Types of Differences	66
Magnitude of Differences	67
Summary.....	70
Chapter 4. Completions	72
Introduction.....	72
Data Used to Compare Original and Revised Values	72
Comparison of IPEDS Original and Revised Data	74
Institutional-Level Changes	75
Record-Level Changes.....	80
Magnitude of Changes	84
Size of Changes in First-Major Degrees Conferred From Data in Both Data Collections.....	85
Size of Changes in First-Major Degrees Conferred From Adding or Dropping Records	86
Evaluation of Imputed Values.....	87
Size of Overall Changes in First-Major Degrees Conferred	89
Aggregate Differences Between Reported and Revised Data.....	91
Summary.....	92
Chapter 5. Enrollment	93
Introduction.....	93
Data Used to Compare Original and Revised Values	94
Comparison of IPEDS Original and Revised Data	97
Number of Institutions Making Changes	97
Number of Changes Within Institutions.....	99
Types of Changes.....	101
Magnitude of Changes	103
Aggregate Differences Between Reported and Revised Data.....	113
Comparison of IPEDS and Thomson Peterson Data.....	138
Types of Differences	138
Magnitude of Difference.....	142
Summary.....	144

Chapter 6. Student Financial Aid.....	145
Introduction.....	145
Data Used to Compare Original and Revised Values	146
Comparison of IPEDS Original and Revised Data	148
Number of Institutions Making Changes	148
Types of Changes.....	150
Magnitude of Changes	154
Aggregate Difference Between Reported and Revised Data	155
Comparison of IPEDS and Thomson Peterson Data.....	157
Summary.....	163
Chapter 7. Finance	164
Introduction.....	164
Data Used to Compare Original and Revised Values	164
Comparison of IPEDS Original and Revised Data	167
Number of Institutions Making Changes	168
Number of Changes Made Within Institutions.....	177
Types of Changes.....	179
Magnitude of Change.....	186
Aggregate Differences Between Reported and Revised Data.....	213
Comparison of IPEDS and Thomson Peterson Data.....	222
Types of Differences	222
Magnitude of Difference	227
Summary.....	236
Chapter 8. Salaries	238
Introduction.....	238
Data Used to Compare Original and Revised Values	238
Comparison of IPEDS Original and Revised Data	242
Number of Institutions Making Changes	242
Types of Changes.....	244
Magnitude of Changes	249
Aggregate Differences Between Reported and Revised Data.....	256
Summary.....	256
Chapter 9. Graduation Rates.....	257
Introduction.....	257
Data Used to Compare Original and Revised Values	257
Comparison of IPEDS Original and Revised Data	259
Number of Institutions Making Changes	259
Type of Changes	262
Magnitude of Changes	264
Aggregate Differences Between Reported and Revised Data.....	267

Summary.....	276
Chapter 10. Summary and Conclusion.....	278
Summary of Findings by Component.....	280
Tuition and Price.....	280
Employees by Assigned Position.....	280
Completions.....	281
Enrollment.....	281
Student Financial Aid.....	282
Finance.....	282
Salaries.....	283
Graduation Rates.....	283
General Findings by Type of Comparison.....	284
Number of Institutions Making Changes.....	284
Types of Changes Made.....	287
Magnitude of Individual Changes.....	288
Impact of Changes on Aggregate Differences Between Reported and Revised Data.....	288
IPEDS and Thomson Peterson Comparison.....	289
General Conclusions.....	290
References.....	291
Appendix A. Imputation Flag Values.....	293
Appendix B. Variables in the Final Analysis File for the Tuition and Price Component.....	297
Appendix C. Variables in the Final Analysis File for the Employees by Assigned Position Component.....	303
Appendix D. Variables in the Final Analysis File for the Completions Component.....	305
Appendix E. Variables in the Final Analysis File for the Enrollment Component.....	309
Appendix F. Variables in the Final Analysis File for the Student Financial Aid Component.....	319
Appendix G. Variables in the Final Analysis File for the Finance Component.....	325
Appendix H. Variables in the Final Analysis File for the Salaries Component.....	353
Appendix I. Variables in the Final Analysis File for the Graduation Rates Component.....	357

LIST OF TABLES

Table A.	Distribution of eligible Title IV institutions by IPEDS component, applicable institutions, and total number of applicable institutions for academic year 2002–03	v
Table 1.1.	IPEDS data collections for Title IV institutions by collection periods and required components.....	2
Table 1.2.	Number of Title IV institutions eligible to provide 2002–03 data submissions by control of institution, IPEDS component and level of institution: United States and other jurisdictions, 2003–04 revisions to 2002–03 data	7
Table 1.3.	IPEDS components assessed, data files containing information for each component, and the type of data contained in each data file	8
Table 1.4.	Format for type of change indicated by the change/no-change comparison of the revised and original values.....	11
Table 1.5.	Format for type of flag variables indicated by the change/no-change comparison of perturbed values and revised values	11
Table 1.6.	Number of comparable IPEDS and Thomson Peterson institutions by Thomson Peterson and IPEDS institution level: United States and other jurisdictions, academic year 2002–03	16
Table 1.7.	Number of comparable IPEDS and Thomson Peterson institutions by Thomson Peterson and IPEDS institution control: United States and other jurisdictions, academic year 2002–03	16
Table 1.8.	Number of comparable IPEDS and Thomson Peterson institutions by geographic area, IPEDS control of institution, and level of institution: United States and other jurisdictions, academic year 2002–03	17
Table 2.1.	Title IV institutions by geographic area, control of institution, calendar system, and level of institution: United States and other jurisdictions, academic year 2002–03	20
Table 2.2.	Variables in the Tuition and Price component used for comparison between the revised and original files by description and variable name	21
Table 2.3.	Percent of Title IV institutions that made changes to the 2002–03 price of attendance data by geographic area, control of institution, degree-granting status, and level of institution: United States and other jurisdictions	22
Table 2.4.	Number of Title IV institutions reporting a predominant calendar system in the revised and original files by type of reported calendar system in the revised file, geographic areas, and type of reporter calendar system in the original file: United States and other jurisdictions, fall 2002	23
Table 2.5.	Number of Title IV institutions reporting the enrollment of full-time, first-time, degree/certificate-seeking undergraduate students by data value reported in the revised file and original file: United States, fall 2002	24

Table 2.6. Percent of types of changes made by Title IV institutions with standard academic terms to the 2002–03 price of attendance data by type of change and student expense: United States and other jurisdictions.....	25
Table 2.7. Number of Title IV institutions with standard academic terms that changed the 2002–03 price of attendance data by type of changes and student expense: United States and other jurisdictions	27
Table 2.8. Number of Title IV institutions with program-based calendar systems that changed the 2002–03 largest program price of attendance data by student expense and type of changes: United States	31
Table 2.9. Descriptive statistics for the differences between the 2002–03 price of attendance data in the revised and original datasets for the Title IV degree-granting institutions with standard academic terms by type of statistic and student expense: United States	34
Table 2.10. Average price of attendance for full-time, first-time, degree/certificate-seeking students enrolled in Title IV degree-granting institutions by control of institution, level of institution, student expense, and data source: United States, academic year 2002–03.....	36
Table 2.11. Average price of attendance for full-time, first-time, degree/certificate-seeking students enrolled in Title IV degree-granting institutions by control of institution, level of institution, residency status, and data source: United States, academic year 2002–03.....	37
Table 2.12. Number of comparable IPEDS and Thomson Peterson institutions with price of attendance data by geographic area, IPEDS control of institution, calendar system, and level of institution: United States and other jurisdictions, academic year 2002–03.....	38
Table 2.13. Selected price variables in the Thomson Peterson data for comparison with the IPEDS data	39
Table 2.14. Data items used to compare the IPEDS and Thomson Peterson datasets	40
Table 2.15. Number of comparable IPEDS and Thomson Peterson institutions by type of reporting difference, calendar system, and data item: United States	42
Table 2.16. Descriptive statistics for the differences between the values in the Thomson Peterson and IPEDS datasets by type of statistic, calendar system, and student expense: United States, academic year 2002–03	43
Table 2.17. Number of degree-granting institutions for which all price of attendance data was the same in the IPEDS and Thomson Peterson datasets by IPEDS control and level of institution: United States, academic year 2002–03.....	44
Table 3.1. Faculty status variables for institutions submitting employee information during the 2002–03 data collection period	46
Table 3.2. Primary function or occupational activity categories used by institutions to provide employee information during the 2002–03 data collection period	47
Table 3.3. Number of Title IV institutions providing employment data by geographic area, control of institution, and level of institution: United States and other jurisdictions, academic year 2002–03	48

Table 3.4. Description of IPEDS and Thomson Peterson variables used for comparing employee totals for instructional faculty: United States and other jurisdictions, academic year 2002–03	49
Table 3.5. Number of Title IV institutions that changed the 2002–03 employment data by control of institution and level of institution: United States, winter 2003 revisions to 2002 data	50
Table 3.6. Number and percent of postsecondary Title IV institutions making changes by faculty status, employee type, control of institution, and level of institution: United States, winter 2003 revisions to 2002 data	51
Table 3.7. Number of postsecondary Title IV institutions making changes by faculty status, employee type, faculty type, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data.....	52
Table 3.8. Number and percent of postsecondary Title IV institutions making changes by faculty status, employee type, and number of changes made: United States, winter 2003 revisions to 2002 data	54
Table 3.9. Number of postsecondary Title IV institutions making changes to faculty status variables by number of changes made and primary function or occupational activity: United States, winter 2003 revisions to 2002 data	55
Table 3.10. Number and percent of records changed for postsecondary Title IV institutions by faculty status, employee type, and type of change: United States, winter 2003 revisions to 2002 data	56
Table 3.11. Number of records changed for postsecondary Title IV institutions by data generation methods, faculty status, and type of change: United States, winter 2003 revisions to 2002 data	57
Table 3.12. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions by faculty status: United States, winter 2003 revisions to 2002 data.....	58
Table 3.13. Differences between revised and original data for employees in Title IV institutions by employment status, school type, control of institution, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data.....	60
Table 3.14. Differences between revised and original data for part-time graduate assistants in degree-granting Title IV institutions by school type, level of institution, control of institution, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data	62
Table 3.15. Differences between revised and original data for full-time professional employees in Title IV degree-granting institutions by employee type, faculty status, control of institution, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data	63
Table 3.16. Differences between revised and original data for part-time professional employees in Title IV degree-granting institutions by employee type, faculty status, control of institution, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data	65
Table 3.17. Number of comparable Title IV institutions in IPEDS and Thomson Peterson data files by IPEDS control and level of institution.....	66

Table 3.18. Number and percent of postsecondary Title IV institutions reporting different IPEDS and Thomson Peterson data by type of difference: United States, winter 2003 revisions to 2002 data.....	67
Table 3.19. Descriptive statistics for the comparison of IPEDS and Thomson Peterson data for postsecondary Title IV institutions by faculty status: United States, winter 2003 revisions to 2002 data.....	69
Table 4.1. Number of Title IV institutions submitting revised and original data by Completions component eligibility/response status and parent/child relationship: United States and other jurisdictions, fall 2003 revisions to 2002 data.....	74
Table 4.3. Codes for case-level changes to completions data for the academic year 2001–02	77
Table 4.4. Number of Title IV institutions that made changes by type of institutional-level changes, control of institution, degree-granting status, and level of institution: United States and other jurisdictions, fall 2003 revisions to 2002 data.....	78
Table 4.5. Percent of Title IV institutions that made changes by type of institution-level changes, control of institution, degree-granting status, and level of institution: United States and other jurisdictions, fall 2003 revisions to 2002 data.....	79
Table 4.6. Institutional-level changes and record-level changes evaluated in the analysis of completions data for academic year 2001–02	81
Table 4.7. Codes for types of data record changes used in the evaluation of the IPEDS completions data for academic year 2001–02	82
Table 4.8. Number of records changed by Title IV institutions for the academic year 2001–02 by type of record-level changes, race/ethnicity, and gender: United States and other jurisdictions, fall 2003 revisions to 2002 data.....	83
Table 4.9. Percentage of records changed by Title IV institutions for the academic year 2001–02 by type of record-level changes, race/ethnicity, and gender: United States and other jurisdictions, fall 2003 revisions to 2002 data.....	84
Table 4.10. Descriptive statistics of differences between the number of reported first-major degrees conferred in both revised and original data for Title IV degree-granting institutions by type of descriptive statistic, number of record changes, race/ethnicity, and gender: United States, fall 2003 revisions to 2002 data.....	86
Table 4.11. Descriptive statistics of differences between the number of reported first-major degrees conferred only in the original or revised data for Title IV degree-granting institutions by type of descriptive statistics, number of record changes, race/ethnicity, and gender: United States, fall 2003 revisions to 2002 data.....	87
Table 4.12. Descriptive statistics of differences between the imputed number of first-major degrees conferred in the original and the revised submission for Title IV degree-granting institutions by type of descriptive statistics, number of record changes, race/ethnicity, and gender: United States, fall 2003 revisions to 2002 data	88

Table 4.13. Descriptive statistics of differences between the imputed number of degrees conferred and the revised submission for Title IV institutions by type of descriptive statistics, number of records, and award level: United States, fall 2003 revisions to 2002 data	89
Table 4.14. Descriptive statistics of differences between the number of reported first-major degrees conferred in the revised and original data for Title IV degree-granting institutions by type of descriptive statistics, number of record changes, race/ethnicity, and gender: United States, fall 2003 revisions to 2002 data.....	90
Table 4.15. Descriptive statistics of differences between the number of reported degrees conferred in the revised and original data for Title IV institutions by type of descriptive statistics, number of records, and award level: United States, fall 2003 revisions to 2002 data	91
Table 5.1. Description of type of datasets by enrollment component part and data file name	94
Table 5.2. Required variables for institutions submitting enrollment data for the fall enrollment, CIP code, and unduplicated headcount datasets	95
Table 5.3. Required attendance status and student level categories for each enrollment variable by type of enrollment dataset	96
Table 5.4. Number of Title IV institutions that submitted enrollment data for the fall of 2002 by geographic area, control of institution, and level of institution: United States and other jurisdictions	97
Table 5.5. Number and percent of postsecondary Title IV institutions making any change to enrollment data by type of enrollment data reported: United States and other jurisdictions, spring 2004 revisions to 2003 data	98
Table 5.6. Number of Title IV institutions that made any change to enrollment data by geographic area, control of institution, type of enrollment data reported, and level of institution: United States and other jurisdictions, spring 2004 revisions to 2003 data	99
Table 5.7. Percent of Title IV institutions that made any change to enrollment data by geographic area, control of institution, type of enrollment data reported, and level of institution: United States and other jurisdictions, spring 2004 revisions to 2003 data	100
Table 5.8. Number and percent of Title IV institutions making changes to fall enrollment data by number of changes made within institutions and type of enrollment data reported: United States and other jurisdictions, spring 2004 revisions to 2003 data	101
Table 5.9. Number and percent of records changed for enrollment data by type of enrollment data reported, type of changes, race/ethnicity, and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data	102
Table 5.10. Number and percent of records changed for enrollment data by type of changes and type of enrollment data: United States and other jurisdictions, spring 2004 revisions to 2003 data	103
Table 5.11. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions making changes to fall enrollment data by race/ethnicity and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data	104

Table 5.12. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions making changes to residence of freshman data by first-time student status: United States and other jurisdictions, spring 2004 revisions to 2003 data	107
Table 5.13. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions making changes to CIP code data by race/ethnicity and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data	108
Table 5.14. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions changing unduplicated headcount data by race/ethnicity and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data	109
Table 5.15. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions that changed instructional activity data by type of statistic, student level, credit hours, and contact hours: United States and other jurisdictions, spring 2004 revisions to 2003 data.....	112
Table 5.16. Differences between revised data and originally published data for enrollment in Title IV institutions by race/ethnicity, gender, attendance status, and student level: United States and other jurisdictions, spring 2004 revisions to 2003 data.....	115
Table 5.17. Differences between revised data and originally published data for enrollment in Title IV institutions by race/ethnicity, gender, attendance status, and student level: United States, spring 2004 revisions to 2003 data	116
Table 5.18. Differences between revised data and originally published data for enrollment in Title IV institutions by gender, attendance status, geographic area, control of institution, and student level: United States and other jurisdictions, spring 2004 revisions to 2003 data	118
Table 5.19. Differences between revised data and originally published data for enrollment in Title IV institutions by gender, attendance status, and state or other jurisdiction: Spring 2004 revisions to 2003 data.....	119
Table 5.20. Differences between revised data and originally published data for enrollment in Title IV institutions by race/ethnicity and state or other jurisdiction: Spring 2004 revisions to 2003 data	121
Table 5.21. Differences between revised data and originally published data for enrollment in Title IV institutions by degree-granting status, attendance status, and state: Spring 2004 revisions to 2003 data.....	123
Table 5.22. Differences between revised data and originally published data for enrollment in Title IV institutions by degree-granting status, attendance status, level and control of institution, race/ethnicity, and gender: United States, spring 2004 revisions to 2003 data.....	125
Table 5.23. Differences between revised data and originally published data for enrollment in Title IV degree-granting institutions by gender, attendance status, control of institution, and student level: United States, spring 2004 revisions to 2003 data.....	126
Table 5.24. Differences between revised data and originally published data for enrollment in Title IV degree-granting, private for-profit institutions by race/ethnicity and state: Spring 2004 revisions to 2003 data	127

Table 5.25. Differences between revised data and originally published data for enrollment, residence, and migration of first-time, degree/certificate-seeking students enrolled in Title IV institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data	129
Table 5.26. Differences between revised data and originally published data for enrollment, residence, and migration of all first-time, degree/certificate-seeking students graduating from high school in the past 12 months and enrolled in Title IV institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data	132
Table 5.27. Differences between revised data and originally published data for enrollment, residence, and migration of all first-time, degree/certificate-seeking students enrolled in Title IV degree-granting institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data	134
Table 5.28. Differences between revised data and originally published data for enrollment, residence, and migration of all first-time, degree/certificate-seeking students graduating from high school in the past 12 months enrolled in Title IV degree-granting institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data	136
Table 5.29. Number of comparable Title IV institutions in the IPEDS and Thomson Peterson data files by control and level of institution: Spring 2004 revisions to 2003 data	138
Table 5.30. Number of comparable postsecondary Title IV institutions by type of difference between original IPEDS enrollment data and Thomson Peterson enrollment data: Spring 2003 data	139
Table 5.31. Number of comparable postsecondary Title IV institutions by type of difference between revised IPEDS enrollment data and Thomson Peterson enrollment data: Spring 2004 data	141
Table 5.32. Average and relative difference between IPEDS and Thomson Peterson enrollment data for comparable Title IV institutions: Spring 2004 revisions to 2003 data	143
Table 6.1. Title IV institutions and offices responding to the Student Financial Aid component in the spring 2003 data collection by geographical areas, degree-granting status, and level and control of institution: United States and other jurisdictions	145
Table 6.2. Title IV institutions and offices by response status to the Student Financial Aid component for revised and original data: United States and other jurisdictions	148
Table 6.3. Number and percent of Title IV institutions that revised student financial aid data for the academic year 2001–02 by geographic area, institutional control, degree-granting status, and level of institution: United States and other jurisdictions	149
Table 6.4. Codes used for data item changes to IPEDS student financial aid data for academic year 2001–02	150
Table 6.5. Number of Title IV institutions by type of changes made and student financial aid data items: United States and other jurisdictions, academic year 2001–02	151
Table 6.6. Percent of Title IV institutions making changes by type of changes made and student financial aid data items: United States and other jurisdictions, academic year 2001–02	153

Table 6.7. Descriptive statistics for differences between revised and original values for Title IV degree-granting institutions by type of descriptive statistics and student financial aid data items: United States, academic year 2001–02	156
Table 6.8. Number and percent of 2003 Thomson Peterson institutions by reference period for financial aid data: United States and other jurisdictions	157
Table 6.9. Type of financial aid items reported in student financial aid data by data sources.....	160
Table 6.10. Number of comparable IPEDS and Thomson Peterson institutions by type of difference and comparable data items: United States, academic year 2001–02	161
Table 7.1. Number of Title IV institutions submitting 2001–2002 financial data by geographic area, institutional control, accounting standard, and level of institution: United States and other jurisdictions	166
Table 7.2. Description of financial data files by type of accounting standard.....	167
Table 7.3. Number of Title IV institutions that made any changes to 2001–2002 financial data by geographic area, control of institution, type of accounting standards, and level of institution: United States and other jurisdictions	169
Table 7.4. Number and percent of postsecondary Title IV institutions using GASB 35 accounting standards that changed data by GASB 35 financial data item: Spring 2004 revisions to 2003 data	170
Table 7.5. Number and percent of postsecondary Title IV institutions using pre-GASB 35 accounting standards that changed data by pre-GASB 35 financial data item: United States, spring 2004 revisions to 2003 data	173
Table 7.6. Number and percent of postsecondary Title IV institutions using FASB not-for-profit accounting standards that changed data by FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data	174
Table 7.7. Number and percent of postsecondary Title IV institutions using FASB for-profit accounting standards that changed data by FASB for-profit financial data item: Spring 2004 revisions to 2003 data	176
Table 7.8. Number and percent of postsecondary Title IV institutions making changes by type of accounting standard and number of changes made: Spring 2004 revisions to 2003 data	178
Table 7.9. Number of public postsecondary Title IV institutions using GASB 35 accounting standards that made changes by level of institution, type of change, and GASB 35 financial data: Spring 2004 revisions to 2003 data	180
Table 7.10. Number of private postsecondary Title IV institutions using FASB not-for-profit accounting standards that made changes by level of institution, type of change, and FASB not-for-profit financial data: Spring 2004 revisions to 2003 data	183

Table 7.11. Number of private postsecondary Title IV institutions using FASB for-profit accounting standards that made changes to financial data by level of institution, type of change, and FASB for-profit financial data: Spring 2004 revisions to 2003 data.....	185
Table 7.12. Number of mean net difference comparisons below 10 percent of the original mean value by type of accounting standard.....	186
Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data item: Spring 2004 revisions to 2003 data	188
Table 7.14. Net differences between revised and original submissions for postsecondary Title IV institutions using pre-GASB 35 accounting standards by pre-GASB 35 financial data item: Spring 2004 revisions to 2003 data.....	197
Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data	201
Table 7.16. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB for-profit accounting standards by type of statistic and FASB for-profit financial data item: Spring 2004 revisions to 2003 data	210
Table 7.17. Differences between revised and original revenue data of Title IV degree-granting institutions by level of institution, source of funds, and accounting standards: United States, fiscal year 2002	214
Table 7.18. Differences between revised and original revenue data of Title IV degree-granting private institutions by level of institution, source of funds, and control of institution: United States, fiscal year 2002	216
Table 7.19. Differences between revised and original expense data of Title IV degree-granting public institutions by level of institution, type of expense, and accounting standards: United States, fiscal year 2002	218
Table 7.20. Differences between revised and original expense data of Title IV degree-granting private institutions by level of institution, control of institution, and type of expense: United States, fiscal year 2002.....	220
Table 7.21. Differences between revised and original scholarship and fellowship expense data of Title IV degree-granting institutions by level of institution, source of funds, and control of institution: United States, fiscal year 2002	221
Table 7.22. Number of comparable Title IV institutions in IPEDS and Thomson Peterson data files by control and level of institution: Spring 2004 revisions to 2003 data	223
Table 7.23. Number of public postsecondary Title IV institutions by comparable IPEDS and Thomson Peterson expenditure variables, level of institution, type of accounting standard, and type of difference between IPEDS and Thomson Peterson data: spring 2004 revisions to 2003 data.....	224
Table 7.24. Number of private postsecondary Title IV institutions by comparable IPEDS and Thomson Peterson expense variables, level of institution, type of difference between IPEDS and Thomson Peterson data, and type of accounting standard: spring 2004 revisions to 2003 data	226

Table 7.25. Comparison of IPEDS and Thomson Peterson expenditure variables for public postsecondary Title IV institutions using GASB 35 accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data	229
Table 7.26. Comparison of IPEDS and Thomson Peterson expenditure variables for public postsecondary Title IV institutions using pre-GASB 35 accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data	231
Table 7.27. Comparison of IPEDS and Thomson Peterson expenditure variables for public postsecondary Title IV institutions using FASB accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data	233
Table 7.28. Comparison of IPEDS and Thomson Peterson expenditure variables for private not-for-profit postsecondary Title IV institutions using FASB not-for-profit accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data	235
Table 8.1. Number of Title IV institutions in the final universe of the Salaries component in the winter 2002–03 data collection by geographic area, control of institution, degree-granting status, and level of institution: United States and other jurisdictions	241
Table 8.2. Number of Title IV institutions by Salaries component eligibility/ response status in the published and revised data: United States and other jurisdictions, winter 2003 revisions to 2002 data	242
Table 8.3. Number and percentage distribution of Title IV institutions with changes to 2002-2003 salaries data by geographic area, control of institution, degree-granting status, and level of institution: United States and other jurisdictions, winter 2003 revisions to 2002 data	243
Table 8.4. Codes of case-level changes to identify an institution’s actions in the IPEDS salaries data collection for academic year 2002–03	244
Table 8.5. Number of Title IV institutions by type of changes to 2002–03 salaries data, institutional control, degree-granting status, and level of institution: United States, winter 2003 revisions to 2002 data	245
Table 8.6. Percent of Title IV institutions by type of changes to 2002–03 salaries data, control of institution, degree-granting status, and level of institution: United States, winter 2003 revisions to 2002 data	246
Table 8.7. Codes of record-level changes used in the evaluation of the IPEDS salaries data for academic year 2002-03	247
Table 8.8. Number and percent of cases changed within Title IV degree-granting institutions that submitted revisions to salaries data by type of change and salaries data item: United States, winter 2003 revisions to 2002 data	248
Table 8.9-A. Summary statistics of differences in employee count between the reported values in the original data and the revised value in the revision data for the Title IV degree-granting institutions by type of descriptive statistics, data item, faculty rank, and gender: United States, academic year 2002–03	250

Table 8.9-B. Summary statistics of differences in employee count between the data in the original submission and those in the revision submission for all Title IV degree-granting institutions that submitted changes to salaries data by type of descriptive statistics, faculty rank, and gender: United States, academic year 2002–03	251
Table 8.10-A. Summary statistics of differences in salary outlays between the reported values in the original data and the revised value in the revision data for the Title IV degree-granting institutions by type of descriptive statistics, data item, faculty rank, and gender: United States, academic year 2002–03	253
Table 8.10-B. Summary statistics of differences in salary outlays between the data in the original submission and those in the revision submission for all Title IV degree-granting institutions that submitted changes to salaries data by type of descriptive statistics, faculty rank, and gender: United States, academic year 2002–03	254
Table 8.11. Descriptive statistics of differences between the imputed salaries in the published data and the salaries in the revised data for Title IV degree-granting institutions that submitted changes by type of descriptive statistics, sample size, and salaries data item: United States: fall 2003 revisions to 2002 data	255
Table 9.1. Required variables for institutions submitting graduation rates data	258
Table 9.2. Number of Title IV institutions that submitted graduation rates data for cohort years 1996 and 1999 by geographic area, control of institution, and level of institution: United States and other jurisdictions	259
Table 9.3. Number of Title IV institutions that made any changes to 2001-2002 graduation rates data by control and level of institution: Spring 2004 revisions to 2003 data	260
Table 9.4. Number and percent of postsecondary Title IV institutions making changes to graduation rates data by race/ethnicity and gender: United States, spring 2004 revisions to 2003 data	261
Table 9.5. Number and percentage of GRS data records changed for postsecondary Title IV institutions by type of change, race/ethnicity, and gender: United States, spring 2004 revisions to 2003 data	262
Table 9.6. Number and percent of changes made to GRS perturbed data for postsecondary Title IV institutions by race/ethnicity and gender: United States, spring 2004 revisions to 2003 data	263
Table 9.7. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions by type of statistic, race/ethnicity, and gender: United States, spring 2004 revisions to 2003 data	265
Table 9.8. Differences between revised and published data for graduation rates at 4-year Title IV institutions by gender and state: United States, spring 2004 revisions to 2003 data, cohort year 1996	268
Table 9.9. Differences between revised and originally published graduation rates at 4-year Title IV institutions by race/ethnicity, control of institution, and Carnegie classification: United States, spring 2004 revisions to 2003 data, cohort year 1996	271
Table 9.10. Differences between revised and published data for graduation rates at less-than-4-year Title IV institutions by race/ethnicity, gender, and degree-granting status: United States, spring 2004 revisions to 2003 data, cohort year 1999	274

Table 9.11. Differences between revised and published data for graduation rates at less-than-4-year Title IV institutions by gender and state: United States, spring 2004 revisions to 2003 data, cohort year 1999	275
Table 10.1. Distribution of eligible Title IV institutions by IPEDS component, applicable institutions, and total number of applicable institutions for academic year 2002–03	280
Table 10.2. Number of Title IV institutions that made any changes to IPEDS data by control of institution and level of institution: United States and other jurisdictions, 2003–04 revisions to 2002–03 data.....	285
Table 10.3. Number of Title IV institutions that made any changes to 2001–02 and 2002–03 IPEDS data by control of institution, IPEDS component, and level of institution: United States and other jurisdictions, 2003–04 revisions to 2002–03 data.....	286
Table A.1. Codes for imputation flag values contained in IPEDS data files.....	295
Table B.1. List of variables in the IPEDS analysis file for the Tuition and Price component.....	299
Table C.1. List of variables in the IPEDS analysis file for the EAP component.....	303
Table C.2. List of variables used in Thomson Peterson comparison.....	304
Table D.1. List of IPEDS variables in the analysis file for the Completions component.....	307
Table E.1. List of variables in the IPEDS analysis file for the Enrollment component.....	311
Table E.2. List of variables used in Thomson Peterson comparison	316
Table F.1. List of variables in the IPEDS analysis file for the Student Financial Aid component.....	321
Table F.2. List of financial aid variables used in Thomson Peterson comparison.....	323
Table G.1. List of variables used for the Finance component	327
Table G.2. List of variables used in Thomson Peterson comparison.....	351
Table H.1. List of variables in the IPEDS analysis file for Part A of the Salaries component	355
Table H.2. List of variables in the IPEDS analysis file for Part B of the Salaries component	356
Table I.1. List of variables used for the Graduation Rates component.....	359

CHAPTER 1. INTRODUCTION

Background

The Integrated Postsecondary Education Data System (IPEDS) of the National Center for Education Statistics (NCES) was initiated in 1986 to collect data on all identified institutions whose primary purpose is to provide postsecondary education. Prior to IPEDS, similar information was collected by the Higher Education General Information Survey (HEGIS), the Survey of Non-Collegiate Postsecondary Institutions (SNPI), and the Vocational Education Data System (VEDS).

Postsecondary education is defined within IPEDS as “the provision of a formal instructional program whose curriculum is designed primarily for students who are beyond the compulsory age for high school. This includes programs whose purpose is academic, vocational, and continuing education, and excludes avocational and adult basic education programs.” Thus, the following types of institutions are included within IPEDS: baccalaureate or higher degree-granting institutions, 2-year award institutions, and less-than-2-year institutions—that is, institutions whose awards usually result in terminal occupational awards or can be credited toward a formal 2-year or higher award.

Each of these three types of institutions is further disaggregated by control (public, private not-for-profit, private for-profit), resulting in nine institutional categories or sectors. Specialized reporting formats have been developed for these nine sectors of postsecondary education providers.

IPEDS data are used by institutional researchers, policymakers, media, administrators, the business community, parents, and students. IPEDS surveys include the following information:

- Data about institutional characteristics, such as institution contact information; tuition, room and board charges; control (public, private not-for-profit, private for-profit) or affiliation; levels of degrees and awards offered; types of programs; admission requirements; and accreditation status
- Completion data, including number of degrees and other awards conferred; graduation rates; program category or specialty; gender and race or ethnicity of recipient
- Enrollment data, including number of students enrolled by demographics such as race and gender; level of enrollees; attendance status; and number of first-time, first-year students
- Finance data, including revenues by source; expenditures by function; and scholarship and fellowship expenditures by source

- Student financial aid data, including number and percent of full-time, first-time degree- or certificate-seeking undergraduate students receiving financial aid, by type of aid
- Human resource data, including staffing, salaries, and employees by assigned positions

Built around a series of interrelated surveys, IPEDS consists of institutional level data that can be used to describe trends in postsecondary education at the institutional, state, and/or national levels.¹ These data are collected annually in three distinct data collections: fall, winter, and spring. Each collection uses web-based survey procedures. Specific collection periods, along with the required components for each period, are given in table 1.1.²

Table 1.1. IPEDS data collections for Title IV institutions by collection periods and required components

Data collection	Collection periods	Required components
Fall data collection	September–November	Institutional Characteristics Completions
Winter data collection	December–February	Employees by Assigned Position Salaries Fall Staff ¹ Enrollment ²
Spring data collection	March–May	Enrollment ² Student Financial Aid Finance Graduation Rates

¹Fall staff is required biannually in odd-numbered years. During even-numbered years fall staff is optional.

²Institutions can finalize their enrollment submissions in either the Winter or Spring data collections.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS).

Issues Prompting the Data Quality Project

In 2000, the IPEDS system was redesigned. With the redesign of the IPEDS system, postsecondary institutions that had Title IV Program Participation Agreements with the Office of Postsecondary Education within the Department of Education (ED) became the primary focus for the full set of data collected by IPEDS. Since most of the studies that use IPEDS data concentrate on Title IV institutions, these institutions have held the highest priority. And, according to Section 490 of the Higher Education Amendments of 1992 (P.L. 102-35), IPEDS is mandatory for any institution that participates in or applies for participation in any federal

¹ IPEDS data are collected as nine separate components – institutional characteristics, completions, employees by assigned position, salaries, fall staff, enrollment, student financial aid, finance, and graduation rates. Tuition and price data are collected as a part of the institutional characteristics component.

² Fall staff is required biannually in odd-numbered years. During even-numbered years fall staff is optional.

financial assistance programs authorized by Title IV of the Higher Education Act of 1965. Approximately 6,800 Title IV postsecondary institutions and offices were active in the 2000–01 academic year in the 50 states, the District of Columbia, and other jurisdictions of the United States, and were included in IPEDS.

Several issues prompted the redesign of the IPEDS system:

- externally mandated changes and additions to IPEDS;
- changes in technology for data collection and dissemination;
- changes in postsecondary education; and
- new expectations for IPEDS.

Although these issues were significant enough to justify redesign, the issue of data quality emerged as a critical concern. The NCES Taskforce for IPEDS Redesign recognized that there were issues related to the consistency of data definitions, accuracy, reliability, validity, and other quality measures within and across surveys. Accordingly, the following question was raised: What could be done to ensure consistency within IPEDS components and among other federal and nonfederal surveys in postsecondary education?

The Taskforce proposed the implementation of a Web-based system to collect data with built-in edits and other quality checks that would process the data when it is entered into the system. This built-in system was expected to shorten the data processing time and increase data quality. This approach was also expected to reduce the burden on institutions by providing immediate feedback on the quality of their data.

Although this process addresses the issue of data consistency, it does not directly address the accuracy of data provided by institutions or the reliability of IPEDS data in general. It is highly possible that institutions could provide data items that are internally consistent when submitted but inaccurate regarding the characteristics of the institution they are intended to represent.

In the 2003–04 collection period, IPEDS allowed adjustment of prior year data submissions for the first time. Using the Prior Year Data Revision System, institutions could correct errors to previously submitted data or provide data they failed to submit. Accordingly, it became possible to evaluate the quality of some prior year data submissions. Such an evaluation would help ED to better judge IPEDS data quality and develop more effective strategies to improve this quality.

The Taskforce concluded that IPEDS was the most comprehensive data system for postsecondary education in the nation. Federal, state, and local government offices, academic institutions, and the general public use the data. However, for various reasons, many state educational agencies, accreditation agencies, professional associations, other federal agencies and private industries collect their own data from postsecondary education institutions. In fact, the National Postsecondary Education Cooperative (NPEC) has identified over 100 organizations that collect data from postsecondary institutions. The NPEC concludes that these data collections often result in inconsistent data and impose an undue burden on institutions. The additional collections raise the issue of how valid the IPEDS data are when compared to educational data collected by other entities (non-IPEDS sources).

Purpose of Data Quality Project

The purpose of this project is to assess the quality of some IPEDS data that were collected using web-based data collection procedures in 2002–03. The evaluation will use information originally collected from Title IV institutions in 2002–03 and new or modified information collected by the Prior Year Data Revision System in 2003–04. Additionally, the evaluation will use information from the Thomson Corporation (Thomson Peterson data) to assess the validity of IPEDS data when compared to data collected by non-IPEDS sources. The Thomson Peterson database was used as an external source for comparison because it is one of the largest and most comprehensive sources of postsecondary data available. Other data sources only collect information comparable to a specific IPEDS component or from a limited number of postsecondary institutions.

Methods Used to Assess IPEDS Original and Revised Data Submission

The quality of some of the 2002–03 IPEDS data were assessed by comparing data collected at two different data collection points:

- Current year data collected for the 2002–03 IPEDS; and
- Revised 2002–03 data collected using the IPEDS Prior Year Data Revision System.³

The Current Year Data System contains all eligible institutions and is used to report the IPEDS components for the 2002–03 data collection year. The Prior Year Data Revision System is used by institutions to correct errors in their prior year submissions or to provide data they failed to report. Thus, data from the Prior Year Data Revision System only contain a subset of eligible institutions.⁴ These are institutions that intended to change one or more data items that they previously submitted (or failed to submit) using the Current Year Data System.

The analyses were conducted on eight IPEDS components:⁵

- Tuition and Price;
- Employees by Assigned Position;
- Completions;
- Enrollment;
- Student Financial Aid;

³ Revisions for all components except Tuition and Price use the IPEDS Prior Year Data Revision System. The Tuition and Price component collects data for three consecutive years, the current and two previous years. The two previous years are pre-loaded into the system for possible revision. Thus, revisions for the Tuition and Price component are done using the current year data collection system.

⁴ One of the limitations of using prior year data to assess the accuracy of previously submitted data is that there is no way to judge the accuracy of data submitted by institutions that did not resubmit data using the Prior Year Data Revision System. That is, institutions that did not resubmit may in fact have erroneous data.

⁵ The fall staff component was not assessed. During the year examined, this information was optional for institutions. Therefore, it was excluded from the evaluation.

- Finance;
- Salaries; and
- Graduation Rates.

Within each component, the analyses examined:

- the number of institutions making changes;
- the type of changes made;
- the magnitude of changes; and
- the impact of changes to the published data.

IPEDS Components Assessed and Their Accompanying Data Files

For the academic year 2002–03, there were a total of 6,588 Title IV institutions and offices in the United States and its other jurisdictions that were eligible to participate in the IPEDS surveys.⁶ However, not all IPEDS components were applicable for every eligible institution. The applicability of eligible institutions by IPEDS components is listed below:

- Tuition and Price: all institutions (excluding administrative offices);
- Employees by Assigned Position: all institutions (excluding administrative offices);
- Completions: all institutions that made awards during the 2001–2002 academic year;
- Enrollment: all institutions (excluding administrative offices);
- Student Financial Aid: institutions that have full-time, first-time, degree/certificate-seeking undergraduate level students;
- Finance: all institutions and central offices with separate budgets;
- Salaries: 4-year institutions (both degree-granting and non-degree-granting) and 2-year degree-granting institutions. Less-than-2-year institutions and 2-year non-degree-granting institutions are excluded; and
- Graduation Rates: institutions that have full-time, first-time, degree/certificate-seeking undergraduate level students.

Table 1.2 provides the number of applicable institutions for each IPEDS component by control and level of institution. These numbers were used to determine the percent of eligible institutions making changes for each component.

Data used in this assessment were obtained from the original submission files (current year data) and the revised submission files (Prior Year Data Revision System). Additionally, two header files (an original file and a revised file) containing institutional information were used to assess changes in response status, parent-child relationships⁷, and provide demographic characteristics.

⁶ This total includes 6,508 institutions and 80 central or system offices.

⁷ A parent institution is defined as an institution that reports data for another institution, known as the child institution; while a child institution is defined as an institution that has its data reported by another institution, known as the parent institution.

Files containing the status of perturbation procedures⁸ were also a part of this effort. Table 1.3 lists the files and type of data contained in these files for each component.

Procedures Used to Identify the Number of Institutions Making Changes

The first step in the assessment of IPEDS data was to compute the number of institutions that made changes and which variables were changed, regardless of the type of change (i.e., corrected entry, change of imputed value, non-respondent status to respondent status, etc.). To do so, original variables were compared to revised variables where the comparison took the following form:

Var_1_ORG vs. Var_1_REV
Var_2_ORG vs. Var_2_REV
:
Var_N_ORG vs. Var_N_REV

Variables with the suffix _ORG represented data items in the original file and variables with the suffix _REV represented data items in the revised file. These comparisons were generated for all variables included in the analysis files for each component.⁹

Flag variables were then created for each original to revised comparison where:

0 = no change
1 = any change

These flag variables were used to compute the number of institutions making changes.

The unit of analysis for the generation of these flags depended on the structure of the file. Some files were flat files and some were rectangular. The specific type of file being analyzed and the subsequent unit of analysis are discussed in the individual chapters for each component.

⁸ In order to preserve confidentiality of information some IPEDS data files were perturbed by randomly selecting individual records for substitution.

⁹ Most institutional characteristic variables could not be changed (only tuition and price data could be changed). Therefore, comparisons were generated only for tuition and price variables. Variables with the suffix _ORG refer to original data after perturbation and imputation. Information was only available for the identification of values that were perturbed and values that were imputed, not the original values submitted by the institution prior to the application of these procedures.

Table 1.2. Number of Title IV institutions eligible to provide 2002–03 data submissions by control of institution, IPEDS component and level of institution: United States and other jurisdictions, 2003–04 revisions to 2002–03 data

IPEDS components and level of institution	Total	Public	Private	
			Not-for-profit	For-profit
Tuition and price				
All institutions	6,508	2,080	1,969	2,459
4 years and above	2,551	650	1,594	307
At least 2 but less than 4 years	2,194	1,166	254	774
Less than 2 years	1,763	264	121	1,378
Employee by assigned position				
All institutions	6,325	2,034	1,925	2,366
4 years and above	2,475	634	1,557	284
At least 2 but less than 4 years	2,146	1,141	249	756
Less than 2 years	1,704	259	119	1,326
Completions				
All institutions	6,481	2,078	1,964	2,439
4 years and above	2,545	650	1,591	304
At least 2 but less than 4 years	2,191	1,166	253	772
Less than 2 years	1,745	262	120	1,363
Enrollment				
All institutions	6,508	2,080	1,969	2,459
4 years and above	2,551	650	1,594	307
At least 2 but less than 4 years	2,194	1,166	254	774
Less than 2 years	1,763	264	121	1,378
Student financial aid				
All institutions	5,945	2,009	1,616	2,320
4 years and above	2,118	591	1,273	254
At least 2 but less than 4 years	2,137	1,161	230	746
Less than 2 years	1,690	257	113	1,320
Finance				
All institutions	5,852	1,939	1,839	2,074
4 years and above	2,425	647	1,507	271
At least 2 but less than 4 years	1,936	1,045	223	668
Less than 2 years	1,491	247	109	1,135
Salaries				
All institutions	4,102	1,728	1,645	729
4 years and above	2,429	642	1,522	265
At least 2 but less than 4 years	1,673	1,086	123	464
Less than 2 years	†	†	†	†
Graduation rates				
All institutions	5,611	1,964	1,565	2,082
4 years and above	1,993	582	1,234	177
At least 2 but less than 4 years	2,061	1,139	225	697
Less than 2 years	1,557	243	106	1,208

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), data for 2001–02 academic year and 2002–03 academic year, submitted 2002–03 and revised 2003–04.

Table 1.3. IPEDS components assessed, data files containing information for each component, and the type of data contained in each data file

Header files and IPEDS component	Data file	Type of data
Header files	hd2002.sd2	The 2002-03 IPEDS header file that contains institutional characteristics.
	hd2002_rev	Revised status information for institutions included in the 2002-03 data collection.
Tuition and price	price02	Tuition and price data for three school years: 2000-01, 2001-02, and 2002-03. The study evaluated the 2002-03 school year data from this file.
	price03	Tuition and price data for three school years: 2001-02, 2002-03, and 2003-04. The evaluation used the 2002-03 school year data from this file as the revision data.
Employees by assigned position	eap2002	EAP data provided by institutions during the 2002-03 data collection
	eap2002_rev	EAP data submitted by institutions in 2003-04 which contain revisions to 2002-03 EAP data. This data only contains cases/institutions that made changes to “eap2002” data.
Completions	cc0102	Completions data for the 2001–02 academic year collected in the fall of 2002.
	c2002_a_rev	Revision to the Completions data for the 2001–02 academic year, collected in the fall of 2003. This data only contains cases/institutions that made changes to “cc0102” data.
Enrollment	ef2002a	EF data provided by institutions during the 2002–03 data collection. This data set contains variables on grand totals of residence status, ethnicity, and the enrollment of men and women. In addition each of these variables is listed by type of student, which is a combination of attendance status, and level of study
	ef2002a_rev	EF data submitted by institutions in 2003–04 which contain revisions to 2002–03 EF data. This data only contains cases/institutions that made changes to “ef2002a” data.
	ef2002c	EF data on first-time and first-year students provided by institutions during the 2002–03 data collection. These variables are listed by the state residence of students when first enrolled
	ef2002c_rev	EF data submitted by institutions in 2003–04 which contains revisions to 2002–03 EF data. This data only contains cases/institutions that made changes to “ef2002c” data.
	ef2002cp	EF data provided by institutions during the 2002–03 data collection. This data set contains the same variables as ef2002a, however, the data are provided by major field of study and for students enrolled for credit
	ef2002cp_rev	EF data submitted by institutions in 2003–04 which contain revisions to 2002–03 EF data. This data only contains cases/institutions that made changes to “ef2002cp” data.

See notes at end of table.

Table 1.3. IPEDS components assessed, data files containing information for each component, and the type of data contained in each data file—Continued

Header files and IPEDS component	Data file	Type of data
	effy2002	EF data provided by institutions during the 2002–03 data collection. This data set contains unduplicated headcount information by resident status, ethnicity, and gender for a twelve-month period, listed by type of student
	effy2002_rev	EF data submitted by institutions in 2003–04 which contain revisions to 2002–03 EF data. This data only contains cases/institutions that made changes to “effy2002” data.
	efia2002	EF data on instructional activity credit hours for undergraduates and graduates and contact hours for undergraduates provided by institutions during the 2002–03 data collection
	efia2002_rev	EF data submitted by institutions in 2003–04 which contain revisions to 2002–03 EF data. This data only contains cases/institutions that made changes to “efia2002” data.
Student financial aid	sfa0102	SFA data for the full 2001–02 academic year during the 2002–03 data collection.
	sfa0102_rev	Revisions to the 2001–02 SFA data submitted by institutions in the 2003–04 data collection. This data only contains cases/institutions that made changes to “sfa0102” data.
	sfa_pflags	A file that contains flag variables that indicate which institutions and which variables within the institutions were perturbed in “sfa0102” data.
Finance	f0102_f1	Finance data for institutions that used the pre-GASB 35 accounting standards to report information during the 2002–03 data collection
	f0102_f1_rev	Revisions to the 2002–03 information collected from institutions using the pre-GASB 35 accounting standards. This data only contains cases/institutions that made changes to “f0102_f1” data.
	f0102_f2	Finance data for institutions that used the FASB accounting standards for not-for-profit and public institutions to report information during the 2002–03 data collection
	f0102_f2_rev	Revisions to the 2002–03 information collected from institutions using the FASB accounting standards for not-for-profit and public institutions. This data only contains cases/institutions that made changes to “f0102_f2” data.
	f0102_f3	Finance data for institutions that used the FASB accounting standards for for-profit institutions to report information during the 2002–03 data collection
	f0102_f3_rev	Revisions to 2002–03 information collected from institutions using the FASB accounting standards for for-profit institutions. This data only contains cases/institutions that made changes to “f0102_f3” data.
	f0102f1a	Finance data for institutions that used the GASB 35 accounting standards to report information during the 2002–03 data collection
	f0102f1a_rev	Revisions to 2002–03 information collected from institutions using the GASB 35 accounting standards. This data only contains cases/institutions that made changes to “f0102f1a” data.

See notes at end of table.

Table 1.3. IPEDS components assessed, data files containing information for each component, and the type of data contained in each data file—Continued

Header files and IPEDS component	Data file	Type of data
Salaries	f1af0102	Finance data for part F of the GASB 35 accounting standards collected from institutions during the 2002–03 data collection
	f1af0102_rev	Revisions to 2002–03 information for part F of the GASB 35 accounting standards. This data only contains cases/institutions that made changes to “f1af0102” data.
	f1ag0102	Finance data for part G of the GASB 35 accounting standards collected from institutions during the 2002–03 data collection.
	f1ag0102_rev	Revisions to 2002–03 information for part G of the GASB 35 standards. This data only contains cases/institutions that made changes to “f1ag0102” data.
	sa2002ap	Salaries data as of November 1, 2002 collected through the Part A instrument during the 2002–03 data collection
	sa2002bp	Fringe benefits data as of November 1, 2002 collected through the Part B instrument during the 2002–03 data collection
	sal2002a_rev	Revisions to the 2002–03 salaries data submitted by institutions in the 2003–04 data collection. This data only contains data from institutions that made changes to sa2002ap data.
	sal2002b_rev	Revisions to the 2002–03 fringe benefits data submitted by institutions in the 2003–04 data collection. This data only contains data from institutions that made changes to sal2002b_rev data.
Graduation rates	sala_pflags	A file that contains flag variables that indicate which units and which “salaries” variables were perturbed in “sa2002ap” data.
	salb_pflags	A file that contains flag variables that indicate which units and which “fringe benefits” variables were perturbed in “sa2002bp” data.
	gr2002p	Graduation rates data for cohort years 1996 and 1999 collected in the spring of 2003
	gr2002_rev	Revised graduation rates data for cohort years 1996 and 1999 collected in the spring of 2004. This data only contains cases/institutions that made changes to “gr2002p” data.
	grs_pflags	A file that contains flag variables that indicate which data items were perturbed in gr2002p

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), data for 2001–02 academic year and 2002–03 academic year, submitted 2002–03 and revised 2003–04.

Procedures Used to Identify the Type of Change

After computing the total number of institutions making changes, the types of changes made by these institutions were then determined. To do so, a separate flag variable was created. The flags and a description of the type of change they represent are given in table 1.4. Imputation flags¹⁰

¹⁰ Imputation flags were only included in the original data submission files (excluding the header files). These variables indicated the way particular values were generated. A description of the imputation flags is given in appendix A.

and the header file status variables were used to assist in the identification of the appropriate flag.¹¹ These flags were used to generate distributions of change by type of change.

A flag variable representing the types of changes made to data that were perturbed was also generated. Using the header file status variables and the perturbation flags (i.e., the “_PERT” variables contained in various perturbation files), change was identified as indicated in table 1.5. The differences between the perturbed values and the values from the revised data were used to assess the effect of perturbation on IPEDS estimates.

Table 1.4. Format for type of change indicated by the change/no-change comparison of the revised and original values

FLAG	TYPE	Description
0		No change
1		Reported value (non-missing) to revised/changed (non-missing)
2		Missing to reported value (non-missing) ¹
3		Not-applicable to reported value (non-missing) ²
4		Reported value (non-missing) to blank (missing)
5		Reported value (non-missing) to not-applicable

¹ This flag type would represent situations where the institution was required to report data but did not provide any information during the original submission and subsequently reported the required information during the 2003-04 revised submission.

² This flag type represents situations where the institution was not originally required to submit information because of its institutional status (inactive, parent/child relationship, etc.) but whose status was later changed requiring that they submit information.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 2002–03 academic year.

Table 1.5. Format for type of flag variables indicated by the change/no-change comparison of perturbed values and revised values

FLAG	TYPE	PERT	Description
0			No change
1			Perturbed value to revised/changed (non-missing)
2			Perturbed value to blank (missing)
3			Perturbed value to not applicable

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 2002–03 academic year.

Procedures Used to Determine the Magnitude of Change

To determine the magnitude of change, the net values of the differences between revised and original variables were computed. The formulas used to compute the differences took the following form:¹²

¹¹ These flag types represent general types of changes that could occur between original and revised values. The specific changes, however, may vary depending on the IPEDS component being compared. Unique situations associated with the identification of change types will be discussed in the individual chapters where the situations occur.

¹² The absolute values of these net differences were also computed. These values were used to assess the actual size of the change.

$$\begin{aligned} \text{Var_1_CH} &= \text{Var_1_REV} - \text{Var_1_ORG} \\ \text{Var_2_CH} &= \text{Var_2_REV} - \text{Var_2_ORG} \\ &\vdots \\ \text{Var_N_CH} &= \text{Var_N_REV} - \text{Var_N_ORG} \end{aligned}$$

For those institutions making changes, the average change for each variable was computed. This estimate was used to determine the magnitude of change for each variable. This information allowed us to assess the size of the change (magnitude) relative to the amount of change (number of changes). There could conceivably have been situations where particular variables were changed quite often, however the magnitude of that change was considerably smaller than the magnitude of change for variables that were changed less often. Additionally, other summary statistics such as the minimum, maximum, median, first and third quartiles were also computed. These estimates, along with individual difference values, were used to assess the magnitude of institutional bias in the original data and the direction of that bias (i.e., over-reported values or under-reported values). This assessment also assumed that the revised values were the “true” values.

Because NCES imputes missing data, imputation procedures were also assessed. For this assessment, differences between revised values and values that were imputed in the original files were computed (i.e., revised value minus imputed value). These differences were then used to provide an assessment of the effectiveness of imputation procedures. Assuming that the revision is the correct value or closer to the true value, the average of the differences that are negative would indicate that, in general, the imputed values were overestimates. On the other hand, if the mean of the differences are positive this would indicate that the imputed values were underestimates. The size of the differences also provides an indication of the accuracy of imputation procedures.

Similar estimates were also produced for data that were perturbed. The differences for these values were used to assess the impact of perturbation on IPEDS estimates.

To assess the overall impact of changes on aggregate IPEDS estimates, published tables for each component were reconstructed using the revised 2002–03 data. These reconstructed tables were then compared to the published tables to determine the magnitude of aggregate bias and the direction of this bias.

Procedures Used to Identify Characteristics of Institutions Associated With Change

This assessment attempted to identify the characteristics of institutions that were more likely to make changes. For each component, the analysis file was partitioned into two groups: institutions that did not make any changes and institutions that made any change (i.e., one or more changes). Those institutions making no changes were flagged as 0 and those making any change were flagged as 1. A logistic regression model was estimated where the dependent variable was this newly created change flag. Characteristics of institutions such as sector and institution size (enrollment, number of faculty, number of completions, etc.) were used to create

independent binary variables. This model was then used to identify statistically significant variables in an effort to provide a description of the type of institutions that made changes.

Generally this effort was not successful. The number of changes for all components except tuition and price was very small, thereby resulting in unreliable estimates. Accordingly, these analyses have been excluded from the final report.

Comparison of IPEDS and Thomson Peterson Data

In addition to assessing the quality of some of the 2002–03 IPEDS data based on revised submissions, the study also compared IPEDS data with similar information from Thomson Peterson. It should be noted, however, that the purpose of collecting data from higher education institutions varies between IPEDS and Thomson Peterson. While IPEDS data collection is congressionally mandated and required for all Title IV institutions, these same institutions provide data to Thomson Peterson on a voluntary basis for the purpose of promoting their institution. Additionally, there are data collection methodological differences between IPEDS and Thomson Peterson. For example, IPEDS imputes data for missing variables while Thomson Peterson reports the data provided directly from the institution; IPEDS purposes it's data for statistical analysis while Thomson Peterson purposes it's data for marketing representation; IPEDS collects data from all Title IV participating institutions while Thomson Peterson only collects data from institutions granting 2-year and 4-year degrees; the timing of data collection¹³ and the release of survey data varies between IPEDS and Thomson Peterson; the survey instruments differ between IPEDS and Thomson Peterson; and, finally, there are variances between IPEDS and Thomson Peterson in procedures for handling discrepant data. Given these differences, inconsistencies between IPEDS and Thomson Peterson data may be attributed to these factors rather than differences in reporting. The assessment attempted to identify these “other possible sources of differences” prior to making any decisions regarding reporting differences.

Not all IPEDS components could be compared to Thomson Peterson. Either the Thomson Peterson survey did not collect data related to a particular IPEDS component or the data items collected by Thomson Peterson were not comparable (i.e., different data item definitions). Only for a selected number of data items in five components—Tuition and Price, Employees by Assigned Position, Enrollment, Student Financial Aid, and Finance—were comparisons available. The particular variables compared and any noted “other possible sources of differences” are discussed within each chapter.

If it was determined that a comparison was plausible, the assessment was conducted for institutions that were identified in both the IPEDS and Thomson Peterson surveys. The comparisons were also limited to institutions located in the United States.

¹³ IPEDS data are collected in three collection rounds throughout the year based on data available from institutions at that time, while Thomson Peterson has only one collection period.

Procedures Used to Match IPEDS and Thomson Peterson Institutions

To identify institutions in both the IPEDS and Thomson Peterson datasets, institutions were first matched on the IPEDS unit ID.¹⁴ Unfortunately, only about 50 percent of the institutions in the Thomson Peterson dataset had non-missing values for this variable. To match the remaining institutions, several key variables available in both datasets were compared. Those variables were: institution name, phone number, street address, ZIP code, and website address.

Prior to matching on these key variables, institutions with duplications for these variables (multiple campuses) were excluded. Units identified as administrative offices only were also excluded. The objective was to have as many institutions as possible with one-to-one matches. There were no one-to-many, many-to-one, or many-to-many comparisons conducted. Such matches were excluded because, even though the duplications in IPEDS and Thomson Peterson may be legitimate institutions, there is no regular reporting pattern for institutions with multiple campuses in the Thomson Peterson survey. In addition, it was not feasible to construct multiple campuses into clusters of institutions due to different definitions used to identify multiple campuses in IPEDS and Thomson Peterson.¹⁵

Thus, after matching the institutions based on the IPEDS' unit ID, the remaining institutions were matched using a combination of three, two, or one key variable according to the sequence provided below:¹⁶

- Name, Address, ZIP Code;
- Name, Address, Phone; and
- Name, Address, Website.
- Name, ZIP Code, Phone;
- Name, ZIP Code, Website;
- Address, ZIP Code, Phone;
- Address, ZIP Code, Website;
- Address, Phone, Website;
- Name, Phone, Website;
- Name, Address;
- Name, ZIP Code;
- Name, Phone;
- Name, Website;
- Address, ZIP Code;
- Address, Phone;
- Address, Website;
- Phone, Website;

¹⁴ The Thomson Peterson data file contained a variable corresponding to the IPEDS unit ID.

¹⁵ In IPEDS multiple campuses can be identified using the OPEID, while in Thomson Peterson multiple campuses can be identified using FICE. However, the variable is exclusive only to its dataset. In other words, IPEDS only has OPEID but not FICE; on the other hand, Thomson Peterson only has FICE but not OPEID.

¹⁶ For a particular set of key variables, prior to matching, cases with missing values for any of the key variables were excluded. In addition, cases with duplications for key variables were also excluded. Prior to subsequent matching processes these two sets of cases (with missing and duplicate key variables) were placed back into the dataset.

- Name;
- Address;
- Phone; and
- Website.

The results of this matching process were then checked manually—especially those cases that were matched using only one key variable, cases matched without using an institution’s name as a key variable, and cases matched using an institution’s name and web address only.

These procedures resulted in a total of 3,529 comparable institutions. It is important to mention that there were inconsistencies in reporting control and level of institution for institutions in the IPEDS and Thomson Peterson datasets (tables 1.6 and 1.7). Some apparent inconsistencies are as follows:

- 14 institutions were reported as less-than-2-year institutions in IPEDS but as 2-year institutions in Thomson Peterson;¹⁷
- 155 institutions were reported as 4-year institutions in IPEDS but as 2-year institutions in Thomson Peterson;
- 3 institutions were reported as private institutions in IPEDS but as public institutions in Thomson Peterson; and
- 12 institutions were reported as public institutions in IPEDS but as private institutions in Thomson Peterson.

For the comparison and any presentation based on control and level of institutions, data values recorded in IPEDS were used.

¹⁷ As table 1.6 shows, a total of 15 institutions were categorized as less-than-2-year institutions in IPEDS (14 as 2-year in Thomson Peterson and 1 as a comprehensive institution). Thomson Peterson does not collect information from less-than-2-year institutions. These institutions indicated to Thomson Peterson that they offer an associate or bachelor’s degree.

Table 1.6. Number of comparable IPEDS and Thomson Peterson institutions by Thomson Peterson and IPEDS institution level: United States and other jurisdictions, academic year 2002–03

IPEDS institution level	Thomson Peterson institution level								
	Total	2-year with graduate programs	2-year college	4-year college	5-year college	Comprehensive institution	University ¹	Upper-level institution with graduate programs	Upper-level institution without graduate programs
Total	3,529	3	1,622	550	1	1,009	286	50	8
Less than 2 years	15	—	14	—	—	1	—	—	—
At least 2 years but less than 4 years	1,457	2	1,453	—	—	2	—	—	—
4 years and more	2,057	1	155	550	1	1,006	286	50	8

— Not available or may not have matched institutions.

¹ Offers 4 years of undergraduate work, plus graduate degrees through the doctorate level in more than two fields.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003, and the Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Table 1.8 presents the number of matched institutions by control and level of institutions as reported in the IPEDS data. For comparisons within a particular IPEDS component, the number of institutions used is subject to the availability of data for the variables being compared. For example, when a particular variable has a substantial number of missing values, only cases with non-missing values were used in the IPEDS and Thomson Peterson comparison. The total number of comparable institutions for each component is discussed within each chapter.

Table 1.7. Number of comparable IPEDS and Thomson Peterson institutions by Thomson Peterson and IPEDS institution control: United States and other jurisdictions, academic year 2002–03

IPEDS institution control	Thomson Peterson institution control					
	Total	Public	Private not-for-profit	Private proprietary	Private religious	Private unspecified
Total	3,529	1,584	574	562	778	31
Public	1,593	1,581	12	—	—	—
Private not-for-profit	1,337	3	541	13	778	2
Private for-profit	599	—	21	549	—	29

— Not available or may not have matched institutions.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003, and the Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Table 1.8. Number of comparable IPEDS and Thomson Peterson institutions by geographic area, IPEDS control of institution, and level of institution: United States and other jurisdictions, academic year 2002–03

Level of institution	Total	United States				Other jurisdictions			
		Total	Public	Private Not- for- profit	Private For- profit	Total	Public	Private Not- for- profit	Private For- profit
All institutions	3,529	3,477	1,574	1,313	590	52	19	24	9
4 years and above	2,057	2,014	586	1,213	215	43	16	23	4
At least 2 but less than 4 years	1,457	1,449	988	99	362	8	3	1	4
Less than 2 years	15	14	0	1	13	1	0	0	1

NOTE: The institutional characteristics (geographic area, control of institution, and level of institution) used in this table are institutional data from IPEDS. The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands. SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003, and the Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Identification of Differences Between IPEDS and Thomson Peterson Data

Methods similar to those used for the within-IPEDS comparisons were used for the IPEDS and Thomson Peterson comparisons. Types of differences for these comparisons were defined as follows:

- data reported in both IPEDS and Thomson Peterson, and the two values are the same;
- data reported in both IPEDS and Thomson Peterson, but the two values are different;
- data reported in IPEDS, but not reported in Thomson Peterson; and
- data reported in Thomson Peterson, but not reported in IPEDS.

The differences were identified for five of the eight components assessed – Tuition and Price, Employees by Assigned Position, Enrollment, Student Financial Aid, and Finance. The Completions and Salaries components were not compared because Thomson Peterson does not collect this information. Graduation Rates data are collected by Thomson Peterson, however, they do not collect this information every year. For the year being examine, Thomson Peterson did not collect graduation rates data. Therefore, there were no comparisons with IPEDS data.

Based on institutions reporting different values to IPEDS and Thomson Peterson, the magnitude and direction of differences were computed using procedures similar to the within-IPEDS comparisons.

CHAPTER 2. TUITION AND PRICE

Introduction

Tuition and price data were collected as a part of the Institutional Characteristics (IC) component. The study was limited to selected tuition and price data items; that is, student charges and price of attendance variables for full-time, first-time undergraduate students for reporters with academic year calendar systems and for new entering students for reporters with program year calendar systems. The data evaluated included items that are used to classify institutions (such as predominant calendar system and degree-granting status) as well as price of attendance data – such as tuition and fees, books and supplies, room and board (classified by on-campus and off-campus not with family) and other expenses (classified by on-campus, off-campus not with family, and off-campus with family). Evaluation of tuition and price tables published in *Postsecondary Institutions in the United States: Fall 2002 and Degrees and Other Awards Conferred: 2001 – 02* (Knapp et al. 2003) was limited to degree-granting institutions that have first-time, full-time undergraduates. For information on the survey forms and screens used for the Tuition and Price component go to <http://nces.ed.gov/ipeds/ipedsurveys.asp>.

Though only the current year data are requested, the IPEDS IC component collects data for the current year and the two preceding years. The IPEDS web-based data collection system preloads data for the two preceding years into the web collection screen for possible revision.

For the 2003–04 data collection, the system provided price data for 2001–02 and 2002–03 from the NCES database and requested data for only the 2003–04 school year. While entering 2003–04 tuition and price data, institutions had the opportunity to revise submissions for 2001–02 and 2002–03. The quality of the original 2002–03 data can be evaluated by comparing it to revisions submitted during the 2003–04 data collection.

Predominant Calendar System

In the IC component, each institution was asked qualifying or screening questions. The answers to these questions determined how the institution provided tuition and price data. One such question asked which type of calendar system (CALSYS) the institution predominantly uses. The institution's predominant calendar system determined how it reported student charges and price of attendance data.

The predominant calendar system variable is grouped into two types:

- standard academic terms, such as semester, quarter, trimester, 4-1-4 or similar plan, or other academic periods; and
- other calendar systems, which differ by program or periodic recurrence, such as every 2 weeks or monthly.

Institutions whose predominant calendar system is based on a *standard academic term* provided data on student charges and price for a full academic year. Institutions whose predominant calendar system is an *other calendar system* provided data on student charges (tuition and

required fees, cost of books and supplies, and total length of program) for up to six of their largest programs. They were also asked to provide price of attendance data in more detail (including room and board and other expenses) for the largest program.

Programs were classified using the Classification of Instructional Programs Code (CIP code), which is a 6-digit number that identifies fields of study.

Throughout this chapter, institutions whose predominant calendar system is a *standard academic term* are referred to as “reporters with an AY (academic year) calendar system” or “institutions with standard academic terms.” Institutions whose predominant calendar system is an *other calendar system* are referred to as “reporters with a PY (program year) calendar system” or “institutions with program-based calendar systems.”

Tables 24–31 in *Postsecondary Institutions in the United States: Fall 2002 and Degrees and Other Awards Conferred: 2001 – 02* (Knapp et al. 2003) reported tuition and price data for full-time, first-time, degree/certificate-seeking undergraduate (FT_FTUG) students from Title IV degree-granting institutions. These data were computed based on information from reporters with an AY calendar system. Thus, it is important to be able to identify whether an institution is a reporter with an AY or PY calendar system. Additionally, to effectively assess data quality, it is necessary to identify and evaluate any changes that institutions made to their calendar system between the two collection periods.

Table 2.1 presents the number of 2002–03 Title IV institutions by the type of reporters (based on the original submission) and other characteristics of the institutions, such as geographic area, control of institution, and level of institution. Seventy percent of all Title IV institutions (4,554 of 6,508) reported student charges and price of attendance data based on a full academic year (AY calendar system), while 30 percent (1,935 of 6,508) reported student charges and price data for programs (PY calendar system). Nineteen institutions did not provide data for the calendar system variable. These institutions are referred to as “reporters with unknown calendar system” throughout this chapter.

Data Used to Compare Original and Revised Values

The evaluation was limited to selected tuition and price of attendance data items. The IC component collects student charges and price of attendance variables for full-time, first-time undergraduate students (for reporters with AY calendar system) and for new entering students (for reporters with PY calendar system). The student charges data (undergraduate tuition and required fees, graduate tuition and required fees, dormitory facilities, and meal plans) were not available for change. However, the price of attendance data, such as tuition and fees, books and supplies, room and board (classified by on-campus and off-campus not with family), and other expenses (classified by on-campus, off-campus not with family, and off-campus with family) were available for change. Thus, the 2002–03 IPEDS data quality study focused on data for the selected price of attendance variables listed in table 2.2.

Table 2.1. Title IV institutions by geographic area, control of institution, calendar system, and level of institution: United States and other jurisdictions, academic year 2002–03

Calendar system and level of institution	Total	United States				Other jurisdictions			
		Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
All institutions	6,508	6,354	2,051	1,921	2,382	154	29	48	77
AY calendar	4,554	4,441	1,839	1,777	825	113	29	42	42
4 years and above	2,507	2,446	631	1,533	282	61	18	36	7
At least 2 but less than 4 years	1,740	1,720	1,110	212	398	20	11	1	8
Less than 2 years	307	275	98	32	145	32	0	5	27
PY calendar	1,935	1,895	210	135	1,550	40	0	6	34
4 years and above	39	39	1	20	18	0	0		0
At least 2 but less than 4 years	449	445	44	37	364	4	0	2	2
Less than 2 years	1,447	1,411	165	78	1,168	36	0	4	32
Unknown calendar	19	18	2	9	7	1	0	0	1
4 years and above	5	5	0	5		0	0	0	0
At least 2 but less than 4 years	5	5	1	2	2	0	0	0	0
Less than 2 years	9	8	1	2	5	1	0	0	1

NOTE: The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

The 2002–03 price of attendance data collected during the 2002–03 data collection were used as original submission data, while the 2002–03 price data collected during the 2003–04 data collection were used as revised submission data.¹⁸ These data refer to the price for the full 2002–03 academic year (for reporters with an AY calendar system) and the price using a full-year 2002–03 cohort (for reporters with a PY calendar system).

Comparison of IPEDS Original and Revised Data

In the IPEDS Prior Year Data Revision System, institutions may change previously submitted data. Changes may be made to any of the price of attendance and classification variables.

Table 2.3 shows the percentage of Title IV institutions that changed the 2002–03 price of attendance data, and table B-1 in the supplemental tables shows the number of Title IV institutions that changed this data. Overall, 36 percent (2,359 out of 6,508) of the Title IV institutions made some type of change to the data items listed in table 2.2 (63.8 percent of the institutions did not change data). The changes were mostly made by less-than-2-year, private,

¹⁸ Descriptions of all variables from the original, revised, and header files are provided in table B.1 in Appendix B.

for-profit, non-degree-granting institutions (see table 2.3). These percentages are based on changes to any of the variables listed in table 2.2, including changes to classification variables, regardless of the type and number of changes made by a given institution.

Number of Institutions Making Changes and Types of Changes—AY Calendar

Changes to the classification or price variables may affect IPEDS published data. For example, average price of attendance for full-time, first-time, degree/certificate-seeking students at degree-granting institutions published in the E.D. Tabs may be affected if any Title IV institutions reported differently in the 2002–03 and 2003–04 data collection periods regarding calendar system or whether the institution enrolls full-time, first-time, degree/certificate-seeking undergraduate students. Thus, while the main focus of the study was evaluating changes to the price variables for classification variables that did not change, changes to the classification variables were also evaluated.

Table 2.2. Variables in the Tuition and Price component used for comparison between the revised and original files by description and variable name

Variable name	Description
Classification variable	
CALSYS	Predominant calendar system at the institution
FT_FTUG	Full-time, first-time, degree/certificate-seeking undergraduate students
DEGRANT	Degree-granting status
OBereg	OBE region code
CIPCODE1	CIPCODE of largest program
CIPLGTH1	Total length of largest program in contact hours
Price of attendance variable	
CHG1AY3	In-district tuition and fees (AY calendar)
CHG2AY3	In-state tuition and fees (AY calendar)
CHG3AY3	Out-of-state tuition and fees (AY calendar)
CHG4AY3	Books and supplies (AY calendar)
CHG5AY3	On-campus room and board (AY calendar)
CHG6AY3	On-campus other expenses (AY calendar)
CHG7AY3	Off-campus (not with family) room and board (AY calendar)
CHG8AY3	Off-campus (not with family) other expenses (AY calendar)
CHG9AY3	Off-campus (with family) other expenses (AY calendar)
CHG1PY3	Tuition and fees of the largest program (PY calendar)
CHG4PY3	Books and supplies of the largest program (PY calendar)
CHG5PY3	On-campus room and board charges of the largest program (PY calendar)
CHG6PY3	On-campus other expenses of the largest program (PY calendar)
CHG7PY3	Off-campus (not with family) room and board charges of the largest program (PY calendar)
CHG8PY3	Off-campus (not with family) other expenses of the largest program (PY calendar)
CHG9PY3	Off-campus (with family) other expenses of the largest program (PY calendar)

SOURCE: IPEDS data dictionary, U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

The types of changes identified for reporters with an AY calendar system are

1. changes in classification variables
 - a) The predominant calendar system (CALSYS) changed from standard academic terms to program-based terms or a missing value.
 - b) The indicator variable for whether the institution enrolls full-time, first-time, degree/certificate seeking undergraduate students (FT_FTUG) changed.
2. changes in price variables with the same values for classification variables
 - a) The previously reported data values changed to revised (nonmissing) data values.
 - b) The previously missing data values changed to revised (nonmissing) data values.
 - c) The previously reported data values changed to blank/missing values.

Table 2.3. Percent of Title IV institutions that made changes to the 2002–03 price of attendance data by geographic area, control of institution, degree-granting status, and level of institution: United States and other jurisdictions

Degree-granting status and level of institution	United States					Other jurisdictions			
	Total	Private			Total	Public	Private		
		Total	Public	Not-for-profit			For-profit	Not-for-profit	For-profit
All institutions	36.3	36.0	22.1	18.0	62.4	48.1	37.9	39.6	57.1
4 years and above	17.8	17.4	19.2	14.8	27.0	36.1	38.9	30.6	57.1
At least 2 but less than 4 years	30.5	30.5	18.7	23.1	50.7	33.3	36.4	66.7	20.0
Less than 2 years	70.1	70.3	43.9	50.0	77.3	63.8	†	66.7	63.3
Degree-granting	19.9	19.6	18.1	15.1	32.4	34.9	37.9	33.3	33.3
4 years and above	17.7	17.2	19.2	14.6	26.6	36.1	38.9	30.6	57.1
At least 2 but less than 4 years	23.1	23.0	17.4	20.5	35.8	31.8	36.4	66.7	12.5
Less than 2 years	†	†	†	†	†	†	†	†	†
Non-degree-granting	67.1	67.2	42.5	36.7	77.4	63.4	†	66.7	62.9
4 years and above	33.3	33.3	0.0	30.0	66.7	†	†	†	†
At least 2 but less than 4 years	57.7	57.7	37.8	25.8	77.8	50.0	†	†	50.0
Less than 2 years	70.1	70.3	43.9	50.0	77.3	63.8	†	66.7	63.3

† Not applicable.

NOTE: The denominator used for the percentage calculation is the total number of IPEDS institutions within the specified category for the 2002–03 data collection. The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

Changes of the type specified in 1.a impact published price data based on reporters with an AY calendar system. For these institutions, previously reported data (recorded in the original data collection) are no longer applicable for tabulations or computations based on an AY calendar system. This type of change was further categorized as:

- Calendar system changed; price value was originally reported; and
- Calendar system changed; price value was not originally reported.

Table 2.4 presents the number of changes to the predominant calendar system variable for institutions in the United States and the other jurisdictions. There were 107 institutions (105 in the United States and 2 in other jurisdictions) that changed their reporting type from AY to PY or from AY to unknown calendar system (missing predominant calendar system). On the other hand, there were 79 institutions that changed their reporting type from either PY or missing to AY.

Table 2.4. Number of Title IV institutions reporting a predominant calendar system in the revised and original files by type of reported calendar system in the revised file, geographic areas, and type of reporter calendar system in the original file: United States and other jurisdictions, fall 2002

Geographic area and type of reporter calendar system in the original file	Total	Type of reported calendar system in the revised file		
		AY calendar	PY calendar	Unknown
Total	6,508	4,526	1,897	85
AY calendar	4,554	4,447	63	44
PY calendar	1,935	68	1,829	38
Unknown	19	11	5	3
United States	6,354	4,410	1,861	83
AY calendar	4,441	4,336	62	43
PY calendar	1,895	63	1,795	37
Unknown	18	11	4	3
Other jurisdictions	154	116	36	2
AY calendar	113	111	1	1
PY calendar	40	5	34	1
Unknown	1	0	1	0

NOTE: The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

Changes of the type specified in 1.b are to the variable for whether the institution enrolls full-time, first-time, degree/certificate-seeking undergraduate students (FT_FTUG). These changes impact the published price data for these students. For these changes, an institution may have reported enrolling full-time, first-time, degree/certificate-seeking undergraduate students during the 2002–03 data collection period (i.e., FT_FTUG=1) but changed to not enrolling full-time, first-time, degree/certificate-seeking undergraduate students (i.e., FT_FTUG=2), to not reported (i.e., FT_FTUG=-1), or to a missing value (i.e., FT_FTUG=.) during the 2003–04 period, or vice versa.

Table 2.5 presents the number of U.S. institutions that changed the FT_FTUG variable for full-time, first-time, degree/certificate seeking undergraduate students. While 81 institutions changed their responses from enrolling to not enrolling or missing/not reporting these students, 243 institutions changed their response from not enrolling or missing/not reporting to enrolling.

Table 2.5. Number of Title IV institutions reporting the enrollment of full-time, first-time, degree/certificate-seeking undergraduate students by data value reported in the revised file and original file: United States, fall 2002

Full-time, first-time, degree/certificate-seeking undergraduates in original file	Full-time, first-time, degree/certificate-seeking undergraduates in revised file			
	Total	Enrolling	Not enrolling	Missing or not reporting
Total	6,354	5,838	433	83
Enrolling	5,676	5,595	21	60
Not enrolling	659	231	408	20
Missing or not reporting	19	12	4	3

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

In addition to the changes to the classification data defined in 1.a and 1.b above, changes to the price data defined in 2.a, 2.b, and 2.c also impact published price data. Changes to price data were examined only for those institutions that retained the same status for the two classification variables (CALSYS and FT_FTUG). The types of changes are defined as follows:

- same calendar system, reported price value unchanged;
- same calendar system, reported price value revised (to a nonmissing value);
- same calendar system, previously missing¹⁹ value now reported; and
- same calendar system, reported price value now missing/blank.

Table 2.6 presents the percent of types of changes made to each price variable by Title IV institutions with an AY calendar system in the United States and other jurisdictions.

¹⁹ Note that missing price data were not imputed in the IPEDS price and tuition published data.

Table 2.6. Percent of types of changes made by Title IV institutions with standard academic terms to the 2002–03 price of attendance data by type of change and student expense: United States and other jurisdictions

Student expense	Total	Data unchanged ¹	Type of change				
			Same calendar system, reported data to revised	Same calendar system, missing data to reported	Same calendar system, reported data to blank	Calendar system changed, reported to N/A	Calendar system changed, prices were not reported
United States							
In-district tuition and required fees	100.0	90.9	4.9	1.3	0.6	1.8	0.6
In-state tuition and required fees	100.0	90.8	5.0	1.3	0.7	1.8	0.6
Out-of-state tuition and required fees	100.0	90.1	5.6	1.3	0.7	1.8	0.6
Books and supplies	100.0	92.2	3.2	1.6	0.6	1.5	0.9
On-campus room and board	100.0	95.9	1.1	0.3	0.4	0.2	2.2
On-campus other expenses	100.0	95.0	1.9	0.4	0.4	0.2	2.2
Off-campus (not with family) room and board	100.0	90.1	4.1	2.7	0.7	1.4	1.0
Off-campus (not with family) other expenses	100.0	89.0	5.0	3.1	0.6	1.4	1.0
Off-campus (with family) other expenses	100.0	88.2	6.6	2.1	0.7	1.4	0.9
Other jurisdictions							
In-district tuition and required fees	100.0	77.9	15.9	3.5	0.9	1.8	0.0
In-state tuition and required fees	100.0	78.8	15.0	3.5	0.9	1.8	0.0
Out-of-state tuition and required fees	100.0	76.1	17.7	3.5	0.9	1.8	0.0
Books and supplies	100.0	87.6	4.4	5.3	0.9	1.8	0.0

See notes at end of table.

Table 2.6. Percent of types of changes made by Title IV institutions with standard academic terms to the 2002–03 price of attendance data by type of change and student expense: United States and other jurisdictions—Continued

Student expense	Total	Data unchanged ¹	Type of change				
			Same calendar system, reported data to revised	Same calendar system, missing data to reported	Same calendar system, reported data to blank	Calendar system changed, reported to N/A	Calendar system changed, prices were not reported
On-campus room and board	100.0	94.7	1.8	0.9	0.9	0.0	1.8
On-campus other expenses	100.0	94.7	1.8	0.9	0.9	0.0	1.8
Off-campus (not with family) room and board	100.0	82.3	5.3	9.7	0.9	1.8	0.0
Off-campus (not with family) other expenses	100.0	77.9	5.3	14.2	0.9	0.9	0.9
Off-campus (with family) other expenses	100.0	83.2	8.0	6.2	0.9	1.8	0.0

¹ Includes from missing to missing.

NOTE: Standard academic terms refers to academic calendar systems such as semester, quarter, trimester, and 4-1-4 or similar plans. The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands. SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

Table 2.7 presents the number of Title IV institutions with an AY calendar system in the United States and other jurisdictions that made each type of change. Over 90 percent of the U.S. institutions did not change most data items (except for “off-campus other expenses”). The most frequent type of change made by reporters with an AY calendar system was from previously reported data (nonmissing) to a revised value (nonmissing).

Table 2.7. Number of Title IV institutions with standard academic terms that changed the 2002–03 price of attendance data by type of changes and student expense: United States and other jurisdictions

Student expense	Total	Data unchanged ¹	Type of change				
			Same calendar system, reported data to revised	Same calendar system, missing data to reported	Same calendar system, reported data to blank	Calendar system changed, reported data to N/A	Calendar system changed, prices not reported
United States							
In-district tuition and required fees	4,441	4,036	216	56	28	79	26
In-state tuition and required fees	4,441	4,030	220	56	30	79	26
Out-of-state tuition and required fees	4,441	4,001	248	56	31	79	26
Books and supplies	4,441	4,095	141	73	27	65	40
On-campus room and board	4,441	4,257	50	13	16	9	96
On-campus other expenses	4,441	4,217	84	18	17	8	97
Off-campus (not with family) room and board	4,441	4,003	184	120	29	63	42
Off-campus (not with family) other expenses	4,441	3,952	220	136	28	63	42
Off-campus (with family) other expenses	4,441	3,916	294	94	32	64	41
Other jurisdictions							
In-district tuition and required fees	113	88	18	4	1	2	0
In-state tuition and required fees	113	89	17	4	1	2	0
Out-of-state tuition and required fees	113	86	20	4	1	2	0
Books and supplies	113	99	5	6	1	2	0
On-campus room and board	113	107	2	1	1	0	2
On-campus other expenses	113	107	2	1	1	0	2

See notes at end of table.

Table 2.7. Number of Title IV institutions with standard academic terms that changed the 2002–03 price of attendance data by type of changes and student expense: United States and other jurisdictions—Continued

Student expense	Total	Data unchanged ¹	Type of change				
			Same calendar system, reported data to revised	Same calendar system, missing data to reported	Same calendar system, reported data to blank	Calendar system changed, reported data to N/A	Calendar system changed, prices not reported
Off-campus (not with family) room and board	113	93	6	11	1	2	0
Off-campus (not with family) other expenses	113	88	6	16	1	1	1
Off-campus (with family) other expenses	113	94	9	7	1	2	0

¹ Includes from missing to missing.

NOTE: *Standard academic terms* refers to academic calendar systems such as semester, quarter, trimester, and 4-1-4 or similar plans. The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands. SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

The data for 105 U.S. institutions became “not applicable” because the institution’s calendar system changed. A number of these institutions did not submit data for the tuition and required fees variables. It is possible that these institutions did not provide data because they realized that they had unintentionally identified themselves as reporters with an AY calendar system.

Of the institutions that made changes, a number revised their missing values but a substantial number changed their reported values to blank. A possible explanation is that these institution recorded data for the wrong variable and were merely transferring the values to the appropriate variable.

There does not appear to be a predominant single data item that institutions with AY calendars changed most often. However, a fairly large difference exists between the data item that they changed most often and the data item that they changed least often (see table 2.7). The data item changed most often was “off-campus (with family) other expenses,” while the data item that institutions with AY calendars changed least often was “on-campus room and board.”

Tables B-4 through B-9 in the supplemental tables provide information similar to tables 2.6 and 2.7 by several institutional categories (control and level of institutions).

Number of Institutions Making Changes and Types of Changes—PY Calendar

For reporters with a PY calendar system, the types of changes are identified as follows:

1. changes in classification variables
 - a) The predominant calendar system (CALSYS) changed from program-based terms to standard academic terms or a missing value.
 - b) The reported CIP code of the largest program (CIPCODE1) changed.
 - c) The reported length of the largest program (CIPLGTH1) changed.
2. changes in price variables with the same values for classification variables
 - a) The previously reported data values changed to revised (nonmissing) data values.
 - b) The previously missing data values changed to revised (nonmissing) data values.
 - c) The previously reported data values changed to blank/missing values.

For reporters with a PY calendar system, the study limited the evaluation to price data for the largest program (CIPCODE1) reported in the CIP code variable. In IPEDS, if the CIP code for the largest program changes in the current year for a reporter with a PY calendar system, prior year data are removed from the web-based collection screen and the institution must provide data for the newly identified largest program for three years (the current year and the two preceding years). Therefore, when evaluating the type of changes and the size of the differences between the original and revised submissions, it was important to determine whether differences in price data submitted by the institution were revisions for the same program or data reported for other programs. Accordingly, the study evaluated changes in price of attendance data in conjunction with changes in classification variables. The changes were classified as follows:

- same CIP code and program length, price value unchanged (including from missing to missing);
- same CIP code and program length, reported price value revised (to a nonmissing value);
- same CIP code and program length, previously missing value now reported;
- same CIP code and program length, reported price value now missing/blank;
- same CIP code, program length changed, price value unchanged;
- same CIP code, program length changed, price value changed to a nonmissing or missing value;
- CIP code changed, price value unchanged;
- CIP code changed, price value changed to a nonmissing or missing value;
- calendar system changed, price value for the original CIPCODE1 originally reported; and
- calendar system changed, price value for the original CIPCODE1 not reported.

Table 2.8 presents the number of U.S. Title IV institutions with program-based calendar systems that changed each of the selected price items. Tables B-10 through B-15 in the supplemental tables provide similar numbers by institutional categories (control and level of institutions).

Many reporters with a PY calendar system reported a different CIP code for the largest program when the price data stayed unchanged. This finding suggests that institutions may have reported

the wrong CIP code for the largest program or that the largest program as of the 2003–04 school year was different from the program reported as the largest in the 2002–03 school year. However, due to the nature of the IPEDS reporting system (which provides a new screen for a new reported CIP code), the study could not determine whether such changes were intended to correct a wrong CIP code or to report a different largest program that happened to have the same price information as the one reported in the original submission.

Reporters with a PY calendar system did not change any single data item substantially. The price data item that they changed most often is “off-campus (with family) other expenses,” while the price data item that they changed least often is “on-campus room and board.” However, the number of changes to “on-campus room and board” differed from the number of changes to “on-campus other expenses” by only one change.

Magnitude of Changes

This section focuses on the size of differences between the originally submitted and revised data. The differences and their impact on IPEDS published data were investigated, particularly with respect to tables E, 27, 28, 29, 30, and 31 in *Postsecondary Institutions in the United States: Fall 2002 and Degrees and Other Awards Conferred: 2001 – 02* (Knapp et al. 2003). These tables present the average price of attendance for full-time, first-time, degree/certificate-seeking students at Title IV degree-granting institutions in the United States by several institutional categories or domains, such as control, level, and region.

The tables were computed based on a subset of Title IV institutions that meet the following eligibility criteria:

- use an AY calendar system;
- grant degrees;
- enroll full-time, first-time, degree/certificate-seeking students; and
- are in the United States.

Thus, changes to one of the preceding eligibility criteria may affect the published estimates.²⁰ The study evaluated the difference for individual institutions as well as the difference in aggregate estimates.

²⁰ Note that variables for degree-granting status (DEGGRANT) and region (OBEREG) could not be revised by institutions.

Table 2.8. Number of Title IV institutions with program-based calendar systems that changed the 2002–03 largest program price of attendance data by student expense and type of changes: United States

Type of change	Student expense						
	Tuition and required fees	Books and supplies	On-campus room and board	On-campus other expenses	Off-campus (not with family) room and board	Off-campus (not with family) other expenses	Off-campus (with family) other expenses
Total	1,895	1,895	1,895	1,895	1,895	1,895	1,895
Same CIPCODE and program length, data unchanged ¹	583	576	648	647	563	568	552
Same CIPCODE and program length, reported data revised	36	34	1	1	30	30	39
Same CIPCODE and program length, missing data reported	0	0	1	2	25	26	27
Same CIPCODE and program length, reported data blank	32	41	1	1	33	27	33
Same CIPCODE, program length changed, data unchanged	19	18	0	0	13	10	12
Same CIPCODE, program length changed, data changed or missing	28	29	47	47	34	37	35
CIPCODE changed, reported data unchanged	781	781	781	781	781	781	781
CIPCODE changed, reported different data (or missing)	316	316	316	316	316	316	316
Calendar system changed, reported data to N/A	95	95	1	1	65	62	64
Calendar system changed, price data not reported	5	5	99	99	35	38	36

¹ Includes from missing to missing.

NOTE: Program-based calendar systems can differ by program, or they can be on a periodic recurrence, such as every 2 weeks, monthly, and so on.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

The size of differences for a particular variable for an institution is defined as the net difference between the data value in the revised submission and the data value in the original submission. That is,

$$DIFF_{ij} = PRICE_{2ij} - PRICE_{1ij}$$

where:

$DIFF_{ij}$ = difference for variable i, institution j

$PRICE_{1ij}$ = original value of variable i, institution j

$PRICE_{2ij}$ = new/revised value of variable i, institution j

Analysis of differences within an individual institution included only institutions with the same classification data in both datasets.

Figure 2.1 shows the distribution of these differences for each of nine price variables using overlaid box plots²¹ of the differences for all institutions with the same classification data in both datasets.²² Because of the nature of the data, the box and whisker are not shown in each of the plots. Instead, the plots show individual extreme values on both sides (positive and negative) for each of the price variables. The graph shows that the inter-quartile range (i.e. the difference between the lower and upper quartiles) is small and includes zero. This indicates that most of the differences are relatively small and close to zero.

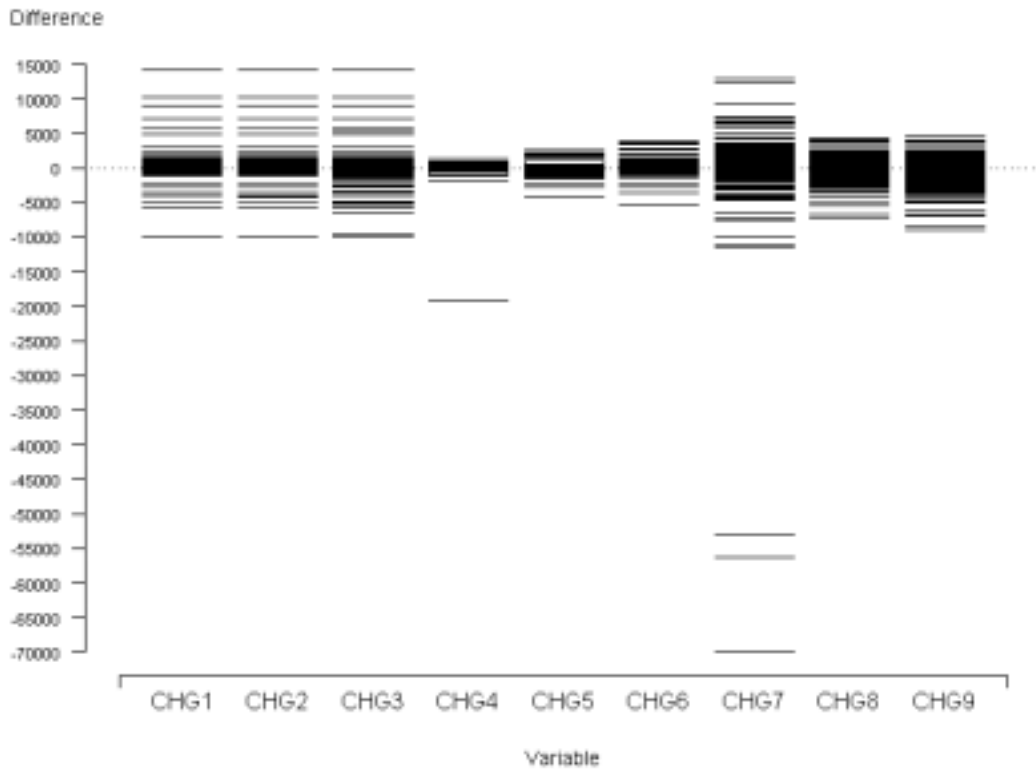
The graph also shows a few extreme values, particularly in the tuition and fees, books and supplies, and off-campus (not with family) room and board variables. The three unusually large negative differences in the off-campus (not with family) room and board data are of interest. These three institutions were investigated and it was found that the three outliers resulted from data entry errors as follows:

- original value: 62,595, revised value: 6,295;
- original value: 58,288, revised value: 5,288; and
- original value: 77,956, revised value: 7,956.

²¹ A *box plot* (also known as a *box and whisker plot*) is a graphical tool that provides information about center, spread, and symmetry or skewness of the data. The plot displays a 5-point summary of the data: (1) the box represents the middle 50% of the data; (2) the median, displayed in the middle of the box, is the point at which 50 percent of the data is above and 50 percent below; (3) the lower (or 25th) quartile is displayed as the left (or lower) edge of the box, where, at most, 25% of the data fall below it; (4) the upper (or 75th) quartile is displayed as the right (or upper) edge of the box, where, at most, 25% of the data is above it; (5) the whiskers extend horizontal (or vertical) line segments from each end of the box to the most extreme observations that are not *outliers*. (Outliers are defined as values farther than 1.5 times the length of the inner quartiles).

²² These differences include those for changes from missing to reported data, as well as those for changes from reported to missing data. In other parts of the analysis, only the size of changes from reported to revised data were evaluated.

Figure 2.1. Box plot of distribution of differences between revised and original data for nine price variables for Title IV degree-granting institutions using standard academic terms: United States



NOTE:

A *box plot* (also known as a *box and whisker plot*) is a graphical tool that provides information about center, spread, and symmetry or skewness of the data. The plot displays a 5-point summary of the data: (1) the box represents the middle 50% of the data; (2) the median, displayed in the middle of the box, is the point at which 50 percent of the data is above and 50 percent below; (3) the lower (or 25th) quartile is displayed as the left (or lower) edge of the box, where, at most, 25% of the data fall below it; (4) the upper (or 75th) quartile is displayed as the right (or upper) edge of the box, where, at most, 25% of the data is above it; (5) the whiskers extend horizontal (or vertical) line segments from each end of the box to the most extreme observations that are not *outliers*. (Outliers are defined as values farther than 1.5 times the length of the inner quartiles).

CHG1 = tuition and required fees (in-district)

CHG2 = tuition and required fees (in-state)

CHG3 = tuition and required fees (out-of-state)

CHG4 = books and supplies

CHG5 = on-campus room and board

CHG6 = on-campus other expenses

CHG7 = off-campus (not with family) room and board

CHG8 = off-campus (not with family) other expenses

CHG9 = off-campus (with family) other expenses

Private institutions may not charge different tuition based on residency status. In this case, the values of in-district, in-state, and out-of-state are the same.

Standard academic terms refers to academic calendar systems based on standard academic periods, such as semester, quarter, trimester, and 4-1-4 or similar plan. The differences are computed as the revised values minus the original values.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

Table 2.9 presents descriptive statistics for the differences between the original and revised data. Tables B-16 through B-21 in the supplemental tables present the same statistics by control and level of institution. The data in these tables were computed based on changes made by only those institutions that had the same classification data in both datasets and that revised the originally reported data (that is, the institutions counted in the fourth column of table 2.7).

Table 2.9. Descriptive statistics for the differences between the 2002–03 price of attendance data in the revised and original datasets for the Title IV degree-granting institutions with standard academic terms by type of statistic and student expense: United States

Student expense	Sample size	Type of statistic						
		Mean of difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
In-district tuition and required fees	216	363	2,253	-9,907	-60	100	422	14,260
In-state tuition and required fees	220	336	2,258	-9,907	-86	100	441	14,260
Out-of-state tuition and required fees	248	232	2,440	-9,907	-181	100	536	14,260
Books and supplies	141	-225	1,647	-19,067	-390	-100	100	1,400
On-campus room and board	50	-377	1,824	-10,000	-605	-194	150	2,590
On-campus other expenses	84	184	1,365	-5,278	-345	135	805	3,910
Off-campus (not with family) room and board	184	1,703	9,822	-70,000	-878	1,064	4,831	12,925
Off-campus (not with family) other expenses	220	473	2,173	-7,290	-735	300	1,679	4,200
Off-campus (with family) other expenses	294	-126	2,458	-8,920	-2,239	-77	1,300	4,705

NOTE: *Standard academic terms* refers to academic calendar systems based on standard academic periods, such as semester, quarter, trimester, and 4-1-4 or similar plan. The differences are computed as the revised values minus the original values.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

In general, the mean differences are less than \$500.00 except for the “off-campus (not with family) room and board” expense, for which the mean difference is quite large. This large mean difference results from the fact that there are 42 institutions with changes as large as \$11,000 or higher (including the three data entry errors previously described). These 42 cases consist of:

- thirty six 4-year private for-profit institutions;
- four 2-year private for-profit institutions;
- one 4-year private not-for-profit institution; and
- one 2-year private not-for-profit institution.

The mean difference for these 42 cases is \$6,119, while the mean difference for the remaining 142 institutions (without these 42 cases) is \$397.

Aggregate Differences Between Reported and Revised Data

This section examines the impact of changes made by institutions to data published in *Postsecondary Institutions in the United States: Fall 2002 and Degrees and Other Awards Conferred: 2001 – 02* (Knapp et al. 2003). Tables E, 27, 28, 29, 30, and 31 were reconstructed using data originally submitted in the fall of 2002. At the same time, similar estimates based on the revised submissions were also computed. The differences between these aggregate estimates (that is, the revised estimates minus the original estimates), were then calculated. The original and revised data that were compared were limited to data from eligible institutions.²³

Table 2.10 presents comparisons of individual data items, while table 2.11 presents comparisons of the average price of attendance (including tuition and fees, books and supplies, room and board, and other expenses) by student residency status. In general, the differences are relatively small, if not insignificant. However, the difference in the average price of attendance for 4-year private for-profit institutions is quite large, especially for “off-campus (not with family) room and board” expenses (again, due to the 42 cases mentioned earlier).²⁴ Table B-20 in the supplemental tables shows that the standard deviation of the differences in the “off-campus (not with family) room and board” variable for the 4-year private for-profit institutions is quite large.

²³ As previously noted, eligible institutions were defined as institutions that use an AY calendar; grant degrees; enroll full-time, first-time, degree/certificate-seeking students; and are in the United States.

²⁴ Without the 42 cases with large changes, the difference between the revised and original estimated average price of attendance for off-campus (not with family) room and board decreases to \$941 for the 4-year private for-profit institutions and -\$458 for the 2-year private for-profit institutions.

Table 2.10. Average price of attendance for full-time, first-time, degree/certificate-seeking students enrolled in Title IV degree-granting institutions by control of institution, level of institution, student expense, and data source: United States, academic year 2002–03

Student expense	Data source	Public		Private not-for-profit		Private for-profit	
		At least 2 4 years and above	but less than 4 years	At least 2 4 years and above	but less than 4 years	At least 2 4 years and above	but less than 4 years
Sample size	Original	569	1,072	1,241	113	242	353
	Revised	566	1,074	1,240	112	249	350
In-district ¹ tuition and required fees	Original	4,023	1,664	14,463	8,769	11,222	9,911
	Revised	4,013	1,663	14,494	8,655	11,137	10,031
	Difference	-10	-1	31	-114	-85	121
In-state ¹ tuition and required fees	Original	4,023	2,024	14,463	8,769	11,222	9,911
	Revised	4,008	2,024	14,494	8,655	11,137	10,031
	Difference	-15	0	31	-114	-85	121
Out-of-state ¹ tuition and required fees	Original	10,218	4,725	14,463	8,769	11,222	9,911
	Revised	10,188	4,707	14,494	8,655	11,137	10,031
	Difference	-30	-18	31	-114	-85	121
Books and supplies	Original	840	843	833	868	1,158	1,075
	Revised	844	844	825	870	963	1,057
	Difference	4	2	-8	1	-195	-18
On-campus room and board	Original	5,350	3,789	5,843	4,757	6,611	4,901
	Revised	5,351	3,813	5,824	4,839	6,564	4,700
	Difference	1	23	-20	82	-47	-201
Off-campus (not with family) room and board	Original	5,938	5,496	6,185	6,222	5,889	6,344
	Revised	5,945	5,516	6,123	6,150	7,844	5,654
	Difference	6	19	-62	-72	1,955	-690
On-campus other expenses	Original	2,344	2,047	1,954	1,944	2,940	3,225
	Revised	2,352	2,053	1,972	1,878	2,932	3,146
	Difference	8	6	18	-66	-8	-78
Off-campus (not with family) other expenses	Original	2,763	2,639	2,365	2,771	2,693	2,968
	Revised	2,780	2,624	2,335	2,760	3,281	2,832
	Difference	17	-15	-30	-11	588	-136
Off-campus (with family) other expenses	Original	2,850	2,918	2,710	2,994	3,352	3,578
	Revised	2,864	2,793	2,718	2,977	3,929	3,410
	Difference	14	-125	7	-17	577	-167

¹ Private institutions may not charge different tuition based on residency status. The values for in-district, in-state, and out-of-state tuition and required fees are the same for private institutions and public institutions that do not have different tuitions by residency status.

NOTE: The difference is computed as the revised value minus the original value. Price data are not imputed. Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

Table 2.11. Average price of attendance for full-time, first-time, degree/certificate-seeking students enrolled in Title IV degree-granting institutions by control of institution, level of institution, residency status, and data source: United States, academic year 2002–03

Residency status	Data source	Public		Private not-for-profit ¹		Private for-profit ¹	
		4 years and above	At least 2 but less than 4 years	4 years and above	At least 2 but less than 4 years	4 years and above	At least 2 but less than 4 years
On-campus average price							
In-district	Original	12,556	8,343	23,094	16,338	21,932	19,111
	Revised	12,559	8,373	23,115	16,241	21,596	18,935
	Difference	3	30	21	-97	-336	-176
In-state	Original	12,557	8,703	†	†	†	†
	Revised	12,555	8,734	†	†	†	†
	Difference	-2	31	†	†	†	†
Out-of-state	Original	18,751	11,404	†	†	†	†
	Revised	18,735	11,416	†	†	†	†
	Difference	-17	12	†	†	†	†
Off-campus (not with family) average price							
In-district	Original	13,564	10,641	23,847	18,630	20,962	20,297
	Revised	13,582	10,647	23,777	18,434	23,224	19,574
	Difference	17	5	-70	-195	2,263	-723
In-state	Original	13,565	11,002	†	†	†	†
	Revised	13,577	11,008	†	†	†	†
	Difference	12	6	†	†	†	†
Out-of-state	Original	19,759	13,702	†	†	†	†
	Revised	19,757	13,690	†	†	†	†
	Difference	-2	-12	†	†	†	†
Off-campus (with family) average price:							
In-district	Original	7,713	5,425	18,007	12,631	15,732	14,563
	Revised	7,721	5,301	18,037	12,501	16,029	14,499
	Difference	8	-124	30	-130	297	-65
In-district	Original	7,714	5,785	†	†	†	†
	Revised	7,716	5,662	†	†	†	†
	Difference	2	-123	†	†	†	†
Out-of-state	Original	13,908	8,486	†	†	†	†
	Revised	13,896	8,344	†	†	†	†
	Difference	-12	-142	†	†	†	†

† Not applicable.

¹ Private institutions may not charge different tuition based on student's residency status. For private institutions, the values of in-district, in-state, and out-of-state tuition and required fees are the same.

NOTE: The price of attendance includes tuition and fees, books and supplies, room and board, and other expenses. The difference is computed as the revised value minus the original value. Price data were not imputed. Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

Comparison of IPEDS and Thomson Peterson Data

Table 2.12 presents the number of matched institutions in the IPEDS and Thomson Peterson data by several classification variables. Note that there are inconsistencies in reporting control and level of institution between institutions in the IPEDS and Thomson Peterson datasets as given in tables 1.6 and 1.7. The analysis by classification variables, however, used categories reported in IPEDS. In addition, the analysis limited the comparison to institutions in the United States (2,935 institutions).

Several items in the Thomson Peterson data are directly comparable to the corresponding items in the IPEDS data. Others, however, must be derived to be comparable. Selected Thomson Peterson data items for the comparison of price data are listed in table 2.13.

Table 2.12. Number of comparable IPEDS and Thomson Peterson institutions with price of attendance data by geographic area, IPEDS control of institution, calendar system, and level of institution: United States and other jurisdictions, academic year 2002–03

Calendar system and level of institution	Total	United States				Other jurisdictions			
		Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
All institutions	2,957	2,935	1,402	1,229	304	22	9	10	3
AY calendar	2,910	2,888	1,399	1,224	265	22	9	10	3
4 years and above	1,892	1,871	574	1,165	132	21	9	10	2
At least 2 but less than 4 years	1,016	1,015	825	59	131	1	—	—	1
Less than 2 years	2	2	—	—	2	—	—	—	—
PY calendar	47	47	3	5	39	—	—	—	—
4 years and above	8	8	0	4	4	—	—	—	—
At least 2 but less than 4 years	35	35	3	1	31	—	—	—	—
Less than 2 years	4	4	—	—	4	—	—	—	—

— Not available.

NOTE: The institutional characteristics (geographic area, control of institution, predominant calendar system, and level of institution) used in this table are institutional data from IPEDS. The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003, and the Thomson Corporation Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Table 2.13. Selected price variables in the Thomson Peterson data for comparison with the IPEDS data

Variable	Description
TUIT_AREA_FT_D	In-district resident full-time tuition per academic year. Reported only when full-time tuition is primarily or significantly different for area residents. Values reported here are generally for public municipal or county institutions.
TUIT_STATE_FT_D	In-state (out-of-district) resident full-time tuition per academic year. Reported when full-time tuition is primarily or significantly different for state residents. Values reported here are generally for public state institutions.
TUIT_NRES_FT_D	Out-of-state full-time tuition per academic year. Reported only when full-time tuition differs for out-of-state residents. Values reported here are for public institutions.
TUIT_OVERALL_FT_D	Overall full-time tuition per academic year. Reported only when full-time tuition is undifferentiated for all domestic students regardless of residence (international student tuition may vary). Values reported here are generally for private institutions.
FEES_FT_D	Fees per academic year required of full-time undergraduate students
BOOKS_RES_D	Estimated cost per academic year of books and supplies for full-time undergraduate students
RM_BD_D	On-campus room and board cost per academic year
COMP_FEE_D	Comprehensive fee (covering tuition, fees, and room and board) per academic year. Present only when tuition, fees, and room and board cannot be broken out by the reporting institution.

SOURCE: The Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

The Thomson Peterson data contain a large number of values that were not available from the selected variables above. For the comparisons, institutions with unavailable values for all of the selected Thomson Peterson price variables above were excluded. Additionally, institutions that reported any or all other expenses but did not report tuition (or comprehensive fee) items were excluded.

The variables used to collect price data are different in the Thomson Peterson and IPEDS datasets. This difference complicated the direct comparison of price data across the two datasets. For example, Thomson Peterson collects data for fees using a separate data item, while the IPEDS dataset includes fees in the “tuition and fees” variables. Thomson Peterson allows institutions to report comprehensive fees if they cannot break out tuition, fees, and room and board. IPEDS requires institutions to enter the same values for the “in-district,” “in-state,” and “out-of-state tuition and fees” variables if the institution did not distinguish tuition and fees by residency of students; on the other hand, Thomson Peterson collects such information using a single data item—the “overall tuition” variable (TUIT_OVERALL_FT_D). Nevertheless, variables in the two datasets were compared using the data items listed in table 2.14.

Table 2.14. Data items used to compare the IPEDS and Thomson Peterson datasets

IPEDS data item	Thomson Peterson data item
CHG1AY3: in-district tuition and fees (AY calendar)	TUIT_AREA_FT_D + FEES_FT_D: in-district tuition and fees or TUIT_OVERALL_FT_D + FEES_FT_D overall tuition, reported only when tuition is undifferentiated for all domestic students regardless of residence, and fees
CHG2AY3: in-state tuition and fees (AY calendar)	TUIT_STATE_FT_D + FEES_FT_D: in-state tuition + fees or TUIT_OVERALL_FT_D + FEES_FT_D overall tuition, reported only when tuition is undifferentiated for all domestic students regardless of residence, and fees
CHG3AY3: out-of-state tuition and fees (AY calendar)	TUIT_NRES_FT_D + FEES_FT_D: out-of-state tuition and fees or TUIT_OVERALL_FT_D + FEES_FT_D overall tuition, reported only when tuition is undifferentiated for all domestic students regardless of residence, and fees
CHG1PY3: tuition and fees for the largest program (PY calendar)	TUIT_OVERALL_FT_D + FEES_FT_D: overall tuition, reported only when tuition is undifferentiated for all domestic students regardless of residence, and fees
CHG4AY3 or CHG4PY3: cost of books and supplies (AY or PY calendar)	BOOKS_RES_D: cost of books and supplies
CHG5AY3 or CHG5PY3: cost of on-campus room and board (AY or PY calendar)	RM_BD_D: cost of on-campus room and board
CHG1AY3 + CHG5AY3 in-district comprehensive fee	COMP_FEE_D: comprehensive fee (covering tuition, fees, and room and board)
CHG2AY3 + CHG5AY3 in-state comprehensive fee	COMP_FEE_D: comprehensive fee (covering tuition, fees, and room and board)
CHG3AY3 + CHG5AY3 out-of-state comprehensive fee	COMP_FEE_D: comprehensive fee (covering tuition, fees, and room and board)

NOTE: Price data items collected by IPEDS are the price of attendance for full-time students, while Thomson Peterson collects price of attendance data for both full-time and part-time price of attendance. In this comparison, however, the comparison is limited to the price of attendance for full-time students. Also, if imputed data were available for IPEDS data, these values were used for missing IPEDS data values.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003, and the Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

The comparisons were performed in one of three ways, as follows:

- For institutions that reported comprehensive fees, the study compared the last three data items in table 2.14.
- For institutions that did not report comprehensive fees and for institutions that reported overall tuition in Thomson Peterson, the study compared the values of the Thomson Peterson overall tuition variables with the values of the individual in-district, in-state, and out-of-state IPEDS variables.
- For institutions that did not report comprehensive fees and for institutions that reported fees based on residency, the study compared the values of the individual in-district, in-state, and out-of-state IPEDS variables with the values of the corresponding individual Thomson Peterson variables.

The study compared data values in the two datasets and defined the types of differences as follows:

- data reported in both IPEDS and Thomson Peterson, and the two values are the same;
- data reported in both IPEDS and Thomson Peterson, but the two values are different;
- data reported in IPEDS, but not reported in Thomson Peterson;
- data reported in Thomson Peterson, but not reported in IPEDS; and
- data not reported in either IPEDS or Thomson Peterson.

Table 2.15 presents the number of institutions by type of reporting difference. For data items that were examined independently, the number of institutions that reported the same values in both datasets is quite high, but the number of institutions that reported different values is high as well.

Table 2.15. Number of comparable IPEDS and Thomson Peterson institutions by type of reporting difference, calendar system, and data item: United States

Type of calendar system ¹ and data item	No difference		Type of difference			
	Total	Reported in both, same values	Not available in both	Reported in both, different values	Not available in IPEDS, reported in Thomson Peterson	Reported in IPEDS, not available in Thomson Peterson
AY calendar:						
In-district tuition and fees	2,883	734	4	1,882	57	206
In-state tuition and fees	2,883	1,134	0	1,685	61	3
Out-of-state tuition and fees	2,883	1,078	1	1,733	60	11
Comprehensive fee (in-district)	5	2	0	0	3	0
Comprehensive fee (in-state)	5	2	0	0	3	0
Comprehensive fee (out-of-state)	5	2	0	0	3	0
Books and supplies	2,888	866	59	608	24	1,331
On-campus room and board	2,888	1,002	1,093	575	21	197
PY calendar:						
Tuition and fees	47	3	0	43	0	1
Books and supplies	47	1	0	4	0	42
On-campus room and board	47	0	44	0	0	3

¹The predominant calendar system based on IPEDS data.

NOTE: The comparison is limited to the price of attendance for full-time students. Also, if imputed data were available for IPEDS data, these values were used for missing IPEDS data values.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003, and the Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Table 2.16 presents descriptive statistics for differences among the institutions that reported nonmissing data but different values in the two datasets. The size of the differences in the two datasets is measured as the net difference between the Thomson Peterson data value and the IPEDS data value (the Thomson Peterson data value minus the IPEDS data value). None of these institutions reported comprehensive fee data.

Table 2.16. Descriptive statistics for the differences between the values in the Thomson Peterson and IPEDS datasets by type of statistic, calendar system, and student expense: United States, academic year 2002–03

Calendar system ¹ and data item	Sample size	Type of statistic						
		Mean of difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
AY calendar:								
In-district tuition and fees	1,882	-1,015	2,127	-15,504	-2,195	-474	150	15,611
In-state tuition and fees	1,685	142	1,364	-15,504	-96	65	332	15,611
Out-of-state tuition and fees	1,733	52	1,694	-15,920	-198	80	405	15,611
In-district comprehensive fee	0	—	—	—	—	—	—	—
In-state comprehensive fee	0	—	—	—	—	—	—	—
Out-of-state comprehensive fee	0	—	—	—	—	—	—	—
Books and supplies	608	-93	912	-19,252	-200	-50	100	1,900
On-campus room and board	575	-198	817	-4,150	-387	-82	110	3,980
PY calendar:								
Tuition and fees	43	-4,932	6,308	-19,590	-9,150	-4,454	550	5,812
Books and supplies	4	-813	316	-1,200	-1,050	-800	-576	-452
On-campus room and board	0	—	—	—	—	—	—	—

— Not available.

¹The predominant calendar system based on IPEDS data.

NOTE: The differences are computed as the value of the Thomson Peterson data minus the value of the IPEDS data. These differences are for institutions with nonmissing values where the values are different in both datasets.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003, and the Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Table 2.17 presents the number of degree-granting institutions for which the IPEDS and Thomson Peterson data are the same for all the variables listed in table 2.16, by control and level of institution. Only 8 percent of the institutions (230 out of 2,935, all degree-granting) reported the same values (including missing values) to IPEDS and Thomson Peterson for all selected price variables. Of the institutions that reported the same values, 89 percent are 4-year private not-for-profit institutions.

Table 2.17. Number of degree-granting institutions for which all price of attendance data was the same in the IPEDS and Thomson Peterson datasets by IPEDS control and level of institution: United States, academic year 2002–03

Level of institution	Total	Public	Private	
			Not-for-profit	For-profit
All institutions	230	14	205	11
4 years and above	213	4	204	5
At least 2 but less than 4 years	17	10	1	6
Less than 2 years	—	—	—	—

— Not available.

NOTE: The institutional characteristics (geographic area, control of institution, degree-granting status, and level of institution) used in this table are based on IPEDS data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003, and the Thomson Corporation, Thomson - Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Summary

Approximately 36 percent of Title IV institutions revised their 2002–03 IPEDS price of attendance data. Most changes were made by the less-than-2-year, private for-profit, non-degree-granting institutions. The price data item with the most changes is “off-campus (with family) other expenses.” The price data item exhibiting the largest difference between originally submitted values and revised values is “off-campus (not with family) room and board.” This large difference seems to have been caused by original data entry errors.

In general, the revisions to the original data have a relatively small impact, if any, on most of the published price data in the E.D. Tabs. However, the revisions to the “off-campus (not with family) room and board” data for private for-profit institutions significantly impact the published data.

Only a few institutions (8 percent) reported the same data in the IPEDS and Thomson Peterson data collections consistently across all selected data items. Different question wording or survey items in the data collections contributed to such inconsistencies.

CHAPTER 3. EMPLOYEES BY ASSIGNED POSITION

Introduction

This chapter assesses the quality of data for the IPEDS Employees by Assigned Position (EAP) component. EAP data are collected during the winter collection period and provide the following information about employees of Title IV institutions:

- employment status (full-time or part-time);
- faculty status; and
- primary function or occupational activity.

All Title IV institutions are required to submit this information as of November 1 of the collection year. For information on the survey forms and screens used for the Employees by Assigned Position component go to <http://nces.ed.gov/ipeds/ipedssurveys.asp>.

Data used for this assessment were originally collected during the winter of 2002–03 and revised during the winter of 2003–04. The assessment compares the revised data to the original data to determine the number of institutions that changed their original submissions, the type of changes that were made, and the magnitude of these changes.

The assessment also compares IPEDS data to data collected by the Thomson Corporation (referred to as Thomson Peterson's data) during the 2002-03 academic year. The intent of this comparison is to assess the extent to which institutions are reporting similar data to organizations and agencies other than the Department of Education. This comparison seeks to determine the number of comparable institutions that reported different employee data for the IPEDS and Thomson Peterson surveys, the types of differences between the IPEDS and Thomson Peterson employee data, and the magnitude of these differences.

The chapter discusses the data used in this assessment, the variables that were compared, the results of the analysis of IPEDS employee data, and the comparison of the IPEDS and Thomson Peterson data. Additionally, it summarizes the findings for the assessment of the EAP component.

Data Used to Compare Original and Revised Values

Employee data are collected primarily on the basis of faculty status. As table 3.1 indicates, data are collected for six faculty status variables. Institutions report five of these variables, and the IPEDS web-based data collection system automatically computes the other variable, total employees.

IPEDS does not normally include graduate assistants as a faculty status variable. However, this analysis discusses this variable as a part of this group. When all faculty status variables, including the variable for graduate assistants, are considered, they are referred to as *faculty status variables*. When the variables that IPEDS normally considers faculty status (all variables except graduate assistants) are discussed, they are referred to as *employee types*. Note that although the

graduate assistants variable is discussed as part of the faculty status variables, the totals computed automatically by the web-based data collection system include only variables that IPEDS normally considers faculty status. These totals do not include graduate assistants.

Table 3.1. Faculty status variables for institutions submitting employee information during the 2002–03 data collection period

Faculty status variable	Description
Tenured	Employees who have faculty status and are tenured.
Nontenured on tenure track	Employees who have faculty status and are not tenured but are on the tenure track.
Not on tenure track or no tenure system	Employees who have faculty status and are neither tenured nor on the tenure track. This variable also includes faculty at institutions that have no tenure system.
Without faculty status	Employees who do not have faculty status.
Total employees	Total number of employees with and without faculty status. Graduate assistants are not included in this count.
Graduate assistants	Students employed on a part-time basis for the primary purpose of assisting in classroom or laboratory instruction or in the conduct of research.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

For each of the five faculty status variables that institutions are required to directly submit, totals must also be provided by the primary function or occupational activity of employees. For the remainder of this chapter, primary function and occupational activity are referred to as *occupational activity* in the discussion and *primary function* or *occupational activity category* in tables. Table 3.2 lists these categories. Institutions directly enter 10 of these categories, while the eleventh category, representing the total number of employees in a given occupational activity category (total employees), is computed automatically by the web-based data collection system.

Table 3.2. Primary function or occupational activity categories used by institutions to provide employee information during the 2002–03 data collection period

Primary function or occupational activity	Description
Primarily instruction	Employees whose assignments customarily are to instruct or teach and who hold titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent.
Instruction/research/public service	Employees for whom it is not possible to differentiate between teaching, research, and public service because each of these functions is an integral component of their regular assignment. These employees may hold titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent.
Primarily research	Employees whose assignments customarily are conducting research and who hold titles of professor, associate professor, or assistant professor or titles such as research associate or postdoctoral fellow.
Primarily public service	Employees whose assignments customarily are carrying out public service activities such as agricultural extension services, clinical services, or continuing education and who may hold titles of professor, associate professor, or assistant professor.
Executive/administrative/managerial	Employees whose assignments require management of the institution or a customarily recognized department or subdivision thereof.
Other professional	Employees whose assignments are primarily performing academic support, student service, or institutional support and whose assignments require a baccalaureate or higher degree or experience of a kind and amount that provides a comparable background.
Technical and paraprofessional	Employees whose assignments require specialized knowledge or skills that can be acquired through experience, apprenticeship, on-the-job-training, or academic work in occupational programs that result in a 2-year degree or other certificate or diploma.
Clerical and secretarial	Employees whose assignments are typically associated with clerical activities or are of a secretarial nature.
Skilled crafts	Employees whose assignments typically require special manual skills and a thorough and comprehensive knowledge of the processes involved in the work, where such skills and knowledge are acquired through on-the-job-training and experience or through apprenticeship or other formal training programs.
Service and maintenance	Employees whose assignments require limited degrees of previously acquired skills and knowledge and who perform duties that result in or contribute to the comfort, convenience, and hygiene of personnel and the student body or that contribute to the upkeep of the institutional property.
Total employees	The total number of employees in all primary function or occupational activity categories.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

For each combination of faculty status and primary function or occupational activity, institutions were required to report the number of full-time and part-time employees. Title IV institutions with a medical school component were required to report their medical school employees separately. Thus, institutions had to report multiple employee totals. These totals represent the combination of faculty type (medical and nonmedical), employment status, faculty status, and primary occupational activity. These combinations are the primary unit of analysis for this component.²⁵

Table 3.3 indicates that 6,325 institutions provided employment data for the academic year 2002–03. Of this number, approximately one-third are public institutions, while just over 37 percent are for-profit institutions. When institutional level is considered, 4-year institutions represent the largest group (39 percent).

Table 3.3. Number of Title IV institutions providing employment data by geographic area, control of institution, and level of institution: United States and other jurisdictions, academic year 2002–03

Level of institution	Total	United States				Other jurisdictions			
		Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
All institutions	6,325	6,173	2,006	1,877	2,290	152	28	48	76
4-year	2,475	2,415	617	1,521	277	60	17	36	7
2-year	2,146	2,122	1,130	246	746	24	11	3	10
Less-than-2-year	1,704	1,636	259	110	1,267	68	0	9	59

NOTE: Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

The primary unit of analysis for the Thomson Peterson comparison was at the institutional level. Thomson Peterson does not request employee information from institutions with the level of detail requested by IPEDS. Additionally, Thomson Peterson collects employee totals only for instructional faculty.²⁶ Specifically, they collect the number of undergraduate and graduate full-time faculty teaching at the institution, the number of undergraduate and graduate part-time faculty teaching at the institution, and the total number of undergraduate and graduate faculty teaching at the institution.

Table 3.4 describes the IPEDS and Thomson Peterson variables used for comparing employee totals for instructional faculty. Thomson Peterson’s description of these variables references

²⁵ Descriptions of all variables from the original, revised, and header files used in the assessment of the EAP component are given in table C.1 of Appendix C.

²⁶ IPEDS defines instructional faculty as employees whose primary occupational activity is instruction or instruction combined with research and public service.

undergraduate and graduate faculty; however, the information is not provided separately for these two faculty categories. IPEDS also does not collect faculty information separately for undergraduate and graduate faculty. As a result, this comparison uses IPEDS instructional faculty information to create employee totals that correspond to the Thomson Peterson variables at the institutional level.

Table 3.4. Description of IPEDS and Thomson Peterson variables used for comparing employee totals for instructional faculty: United States and other jurisdictions, academic year 2002–03

Variable compared	IPEDS variable description	Thomson Peterson variable description
Total faculty	The sum of the numbers of all full-time and part-time employees whose function or occupational activity was primarily instruction or instruction combined with research and public service	The total number of graduate and undergraduate faculty teaching at the institution
Full-time faculty	The sum of the numbers of all full-time employees whose function or occupational activity was primarily instruction or instruction combined with research and public service	The number of graduate and undergraduate full-time faculty teaching at the institution
Part-time faculty	The sum of the numbers of all part-time employees whose function or occupational activity was primarily instruction or instruction combined with research and public service	The number of graduate and undergraduate part-time faculty teaching at the institution

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003, and The Thomson Corporation, Thomson Peterson’s Undergraduate Licensed Data Set, 2003.

To construct the comparable IPEDS number of full-time faculty, instructional faculty totals²⁷ for full-time medical and full-time nonmedical employees were summed. To construct the comparable number of part-time faculty, instructional faculty totals for part-time medical and part-time nonmedical were summed. Finally, to construct the total faculty variable, instructional faculty totals were summed across all employment statuses (full-time and part-time) and faculty types (medical and nonmedical).²⁸

Comparison of IPEDS Original and Revised Data

This section presents the analyses of IPEDS original and revised data in four subsections, which focus on the following comparisons: the number of institutions making changes, the number of changes made within institutions, the types of changes made by institutions, and the magnitude of change between the original and revised data.

²⁷ See previous footnote for the IPEDS definition of instructional faculty.

²⁸ Descriptions of all variables used to compare IPEDS and Thomson Peterson EAP data are given in table C.2 of Appendix C.

Number of Institutions Making Changes

As table 3.5 indicates, 77 institutions made at least one change to employment data.²⁹ All institutions that made changes are in the United States; no institutions in other jurisdictions changed employment data. Four-year public institutions represented the largest institutional sector making changes (20 institutions), while less-than-2-year private not-for-profit institutions did not make any changes.

Table 3.5. Number of Title IV institutions that changed the 2002–03 employment data by control of institution and level of institution: United States, winter 2003 revisions to 2002 data

Level of institution	Total	Public	Private	
			Not-for-profit	For-profit
All institutions	77	40	21	16
4-year	41	20	17	4
2-year	21	15	4	2
Less-than-2-years	15	5	0	10

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data and institutional characteristics data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

Table 3.6 indicates that the number of institutions making changes varies by the type of employee data reported. For example, 77 institutions made changes that resulted in different employee totals. Because the IPEDS web-based data collection system automatically computes this faculty status variable, changes to its value are a function of other changes made by the institution. For the faculty status variables that institutions entered directly, 76 institutions changed totals for faculty that were either not on a tenure track or were within institutions that do not have a tenure system (hereafter referred to as *faculty not on a tenure track*). On the other hand, only 24 institutions changed totals for graduate assistants.

Across the faculty status variables, the number of institutions making changes was consistently higher for public institutions than for private institutions. For all types of institutional control, 4-year institutions made most of the changes. The exception was for private for-profit institutions, where less-than-2-year institutions made most of the changes.

As shown in table 3.7, the number of institutions making changes also varied by primary occupational activity. When variables relating to employees that hold faculty status are considered, most institutions made changes to occupational activities directly related to teaching and research (i.e., primarily instruction and instruction/research/public service). When the variable for employees without faculty status is considered, most institutions made changes to occupational activities that were not directly related to teaching and research, as would be expected. This is true regardless of how the employment totals were reported (i.e., full-time and

²⁹ The 77 institutions making at least one change represent 1.2 percent of all institutions reporting employment data for the academic year 2002–03.

part-time employment status or medical and nonmedical faculty type). These results do not differ when institutions are examined by employee type, control, and occupational activity (see tables C-1 through C-7 in the supplemental tables).

Table 3.6. Number and percent of postsecondary Title IV institutions making changes by faculty status, employee type, control of institution, and level of institution: United States, winter 2003 revisions to 2002 data

Control and level of institution	Faculty status				Total	Graduate assistants
	Employee type					
	Tenured	Nontenured on tenure track	Not on tenure track	Without faculty status		
Total number of institutions making changes	48	46	76	65	77	24
Public	32	32	40	34	40	17
4-year	18	18	20	17	20	17
2-year	13	13	15	12	15	0
Less-than-2-year	1	1	5	5	5	0
Private not-for-profit	13	14	21	19	21	6
4-year	13	14	17	16	17	6
2-year	0	0	4	3	4	0
Less-than-2-year	0	0	0	0	0	0
Private for-profit	3	0	15	12	16	1
4-year	0	0	4	4	4	0
2-year	0	0	2	2	2	0
Less-than-2-year	3	0	9	6	10	1
Total percent of institutions making changes	100.0	100.0	100.0	100.0	100.0	100.0
Public	66.7	69.6	52.6	52.3	52.0	70.8
4-year	37.5	39.1	26.3	26.2	26.0	70.8
2-year	27.1	28.3	19.7	18.5	19.5	0.0
Less-than-2-year	2.1	2.2	6.6	7.7	6.5	0.0
Private not-for-profit	27.1	30.4	27.6	29.2	27.3	25.0
4-year	27.1	30.4	22.4	24.6	22.1	25.0
2-year	0.0	0.0	5.3	4.6	5.2	0.0
Less-than-2-year	0.0	0.0	0.0	0.0	0.0	0.0
Private for-profit	6.3	0.0	19.7	18.5	20.8	4.2
4-year	0.0	0.0	5.3	6.2	5.2	0.0
2-year	0.0	0.0	2.6	3.1	2.6	0.0
Less-than-2-year	6.3	0.0	11.8	9.2	13.0	4.2

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data and institutional characteristics data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

Table 3.7. Number of postsecondary Title IV institutions making changes by faculty status, employee type, faculty type, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data

Faculty type and primary function or occupational activity	Faculty status				Total	Graduate assistants
	Employee type		Not on tenure track	Without faculty status		
	Tenured	Nontenured on tenure track				
Total number of institutions making changes	48	46	76	65	77	24
Full-time nonmedical ¹	47	45	72	57	75	†
Primarily instruction	36	33	43	2	60	†
Instruction/research/public service	34	34	67	3	70	†
Primarily research	0	1	3	2	4	†
Primarily public service	1	0	1	3	5	†
Executive/administrative/ managerial	10	0	24	35	43	†
Other professional	4	1	17	42	47	†
Technical and paraprofessional	0	0	0	33	33	†
Clerical and secretarial	0	0	0	43	43	†
Skilled crafts	0	0	0	18	18	†
Service and maintenance	0	0	0	30	30	†
Total employees	28	28	52	53	55	†
Full-time medical ¹	7	6	7	6	7	†
Primarily instruction	6	6	6	0	6	†
Instruction/research/public service	7	6	7	0	7	†
Primarily research	0	0	1	1	1	†
Primarily public service	0	0	0	1	1	†
Executive/administrative/managerial	1	0	1	2	2	†
Other professional	0	0	0	6	6	†
Technical and paraprofessional	0	0	0	6	6	†
Clerical and secretarial	0	0	0	6	6	†
Skilled crafts	0	0	0	3	3	†
Service and maintenance	0	0	0	4	4	†
Total employees	2	2	2	6	6	†
Part-time nonmedical ¹	17	11	67	45	71	23
Primarily instruction	11	11	55	11	61	7
Instruction/research/public service	14	11	61	11	68	13
Primarily research	1	0	5	3	7	6
Primarily public service	0	0	2	2	4	2
Executive/administrative/ managerial	1	0	7	9	16	1
Other professional	2	0	9	30	33	9
Technical and paraprofessional	0	0	0	19	19	1
Clerical and secretarial	0	0	0	27	27	3
Skilled crafts	0	0	0	15	15	0
Service and maintenance	0	0	0	23	23	0
Total employees	10	2	50	39	54	19
Part-time medical ¹	4	5	7	6	7	2
Primarily instruction	4	5	6	0	6	1
Instruction/research/public service	4	5	7	0	7	2
Primarily research	0	0	1	1	1	2
Primarily public service	0	0	0	0	0	1
Executive/administrative/managerial	0	0	0	2	2	0
Other professional	0	0	0	5	5	0
Technical and paraprofessional	0	0	0	6	6	0
Clerical and secretarial	0	0	0	4	4	0
Skilled crafts	0	0	0	3	3	0
Service and maintenance	0	0	0	3	3	0
Total employees	2	1	2	6	6	2

† Not applicable.

¹ Total number of institutions making changes to any primary function or occupational activity for the variable.

NOTE: Institutions that made multiple changes are counted in every category for which they made a change.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

Number of Changes Within Institutions

As shown in table 3.8, the 77 institutions making changes averaged 28 changes per institution for all faculty status variables. The changes resulted in an average of 11 changes per institution for employee totals. Among the variables for which data was entered directly, the number of employees without faculty status changed most often, with an average of eight changes per institution. Totals for nontenured, on tenure track faculty (hereafter referred to as *nontenured faculty*) and graduate assistants changed less often, with an average of approximately three changes per institution. Tables C-8 through C-10 in the supplemental tables show similar changes by level and control of institution.

Table 3.8. Number and percent of postsecondary Title IV institutions making changes by faculty status, employee type, and number of changes made: United States, winter 2003 revisions to 2002 data

Number of changes	Faculty status						Total changes for all variables ¹
	Employee type				Total	Graduate assistants	
	Tenured faculty	Nontenured on tenure track faculty	Not on tenure track	Without faculty status			
Total number of institutions making changes	48	46	76	65	77	24	77
Total percent of institutions	100	100	100	100	100	100	100
1–5 changes							
Number of institutions	38	39	42	31	18	23	1
Percent of institutions ²	79.2	84.8	55.3	47.7	23.4	95.8	1.3
6–10 changes							
Number of institutions	9	7	33	14	29	1	9
Percent of institutions ²	18.8	15.2	43.4	21.5	37.7	4.2	11.7
11–15 changes							
Number of institutions	1	0	0	15	12	0	9
Percent of institutions ²	2.1	0.0	0.0	23.1	15.6	0.0	11.7
16–20 changes							
Number of institutions	0	0	1	1	13	0	16
Percent of institutions ²	0.0	0.0	1.3	1.5	16.9	0.0	20.8
Greater than 20 changes							
Number of institutions	0	0	0	4	5	0	42
Percent of Institutions ²	0.0	0.0	0.0	6.2	6.5	0.0	54.5
Average number of changes per institution ³	3.7	3.2	5.6	8.0	10.7	2.9	28.1
Standard deviation	2.4	2.2	2.5	6.3	7.3	1.7	20.2

¹ Represents the total number of institutions that made changes when all faculty status variables are considered.

² The denominator used to calculate the percentages is the total number of institutions making changes for the specified variable.

³ Represents the average number of changes for only those institutions that made a change.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

As table 3.9 shows, excluding totals for all employees, the occupational activity totals that institutions changed most often are those related to instruction. The totals for both instruction and instruction/research/public service averaged just over five changes per institution (5.2 and 5.8, respectively). Totals for all other occupational activity categories averaged approximately three changes per institution. The exceptions were totals for employees engaged primarily in research and other professionals, both averaging approximately four changes per institution.

Table 3.9. Number of postsecondary Title IV institutions making changes to faculty status variables by number of changes made and primary function or occupational activity: United States, winter 2003 revisions to 2002 data

Primary function or occupational activity	Total number of institutions	Number of changes					Average number of changes
		1–5	6–10	11–15	16–20	Greater than 20	
Primarily instruction	72	50	17	3	2	0	5.2
Instruction/research/public service	75	42	26	5	2	0	5.8
Primarily research	11	9	1	1	0	0	3.6
Primarily public service	8	7	1	0	0	0	2.9
Executive/administrative/managerial	52	51	0	1	0	0	3.0
Other professional	54	47	7	0	0	0	4.0
Technical and paraprofessional	39	34	5	0	0	0	3.3
Clerical and secretarial	49	44	5	0	0	0	3.3
Skilled crafts	23	19	4	0	0	0	3.4
Service and maintenance	36	32	4	0	0	0	3.3
Total employees	73	38	31	3	0	1	5.8

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

Types of Changes

Institutions made only two types of changes, revisions to a data record submitted in 2002 (reported to revised) and submission of a new data record that was not submitted in 2002 (missing to reported). Table 3.10 indicates that for all faculty status variables except nontenured faculty and graduate assistants, over 50 percent of the changes were missing to reported. However, even for nontenured faculty and graduate assistants, the percentage of missing to reported was relatively high, 49 percent for graduate assistants and 43 percent for nontenured faculty. Table C-11 in the supplemental tables provides similar results by primary function and occupational activity.

Table 3.10. Number and percent of records changed for postsecondary Title IV institutions by faculty status, employee type, and type of change: United States, winter 2003 revisions to 2002 data

Type of change	Faculty status					Total employees	Graduate assistants
	Employee type			Employees without faculty status	Total employees		
	Tenured faculty	Nontenured on track faculty	Not on tenure track				
Total number of changes	178	146	429	518	826	69	
Reported to revised	86	83	194	233	362	35	
Missing to reported	92	63	235	285	464	34	
Total percent of changes	100.0	100.0	100.0	100.0	100.0	100.0	
Reported to revised	48.3	56.8	45.2	45.0	43.8	50.7	
Missing to reported	51.7	43.2	54.8	55.0	56.2	49.3	

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

As shown in table 3.11, NCES imputed the majority of the records missing in the original file and subsequently submitted in the 2003 revised file.³⁰ For each faculty status variable, over 50 percent of all originally missing values were imputed. The lowest percentage imputed is for nontenured faculty, for which 52.4 percent (33 of 63 records) of the missing values were imputed. The highest percentage is for employees without faculty status and graduate assistants—67 percent (190 of 285 records) and 68 percent (23 of 34 records), respectively. These findings do not differ when institutional level and control are considered (see tables C-19 through C-24 in the supplemental tables).

³⁰ Records were not imputed for institutions that did not submit any employee data during the 2002–03 collection period. See appendix A for a more complete description of each data generation method.

Table 3.11. Number of records changed for postsecondary Title IV institutions by data generation methods, faculty status, and type of change: United States, winter 2003 revisions to 2002 data

Faculty status and type of change	Data generation methods ¹							Not reported in original file
	Total	Analyst corrected	Imputed group	Imputed neighbor	Imputed carry	Reported	Implied zero	
Tenured faculty	178	1	0	41	14	82	3	37
Reported to revised	86	1	0	0	0	82	3	0
Missing to reported	92	0	0	41	14	0	0	37
Nontenured on tenure track faculty	146	0	0	27	6	79	4	30
Reported to revised	83	0	0	0	0	79	4	0
Missing to reported	63	0	0	27	6	0	0	30
Not on tenure track	429	11	8	63	61	170	13	103
Reported to revised	194	11	0	0	0	170	13	0
Missing to reported	235	0	8	63	61	0	0	103
Employees without faculty status	518	23	7	132	51	196	14	95
Reported to revised	233	23	0	0	0	196	14	0
Missing to reported	285	0	7	132	51	0	0	95
Total employees	826	17	12	160	92	343	2	200
Reported to revised	362	17	0	0	0	343	2	0
Missing to reported	464	0	12	160	92	0	0	200
Graduate assistants	69	0	0	14	9	17	18	11
Reported to revised	35	0	0	0	0	17	18	0
Missing to reported	34	0	0	14	9	0	0	11

¹ The way data were reported in the fall 2002 original submission as indicated by the NCES imputation flag variable. The data generation methods are as follows:

Analyst corrected – Analyst corrected reported value

Imputed group – Imputed using group median procedure

Imputed neighbor – Imputed using nearest neighbor procedure

Imputed carry – Imputed using carry forward procedure

Reported – value reported by institution

Implied zero – implied zero

Not reported in original file – value reported in winter 2003 by institutions that did not report value in winter 2002

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

Magnitude of Changes

Table 3.12 shows that for employee totals that were originally reported and subsequently changed (reported to revised), the mean absolute difference is as small as 50 employees for nontenured faculty and as large as 560 students for graduate assistants. Thus, on average, the actual number of employees or students by which totals changed is fairly large for some faculty status variables.

On the other hand, because some of these differences overestimated actual totals while others underestimated these totals, the net effect on the faculty status variables was relatively small except for the number of reported graduate assistants. Specifically, employees without faculty status were underestimated by 7 employees, while all other faculty status variables (except graduate assistants) were overestimated by less than 50 employees. For the latter group of variables, the overestimation ranged from a low of 25 employees for nontenured faculty to a high of 49 employees for tenured faculty.

Table 3.12. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions by faculty status: United States, winter 2003 revisions to 2002 data

Faculty status	Total number of records changed	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Absolute differences for reported data								
Tenured faculty	86	112.7	224.2	1.0	2.8	23	133.8	1,211
Nontenured on tenure track faculty	83	49.8	77.0	1.0	6.0	25	56	374
Not on tenure track	194	119.0	211.7	1.0	8.8	33.5	149	1,591
Employees without faculty status	233	82.0	268	1.0	3.0	12	53	2,255
Total employees	362	140.8	312.4	1.0	4.0	30.5	109	2,255
Graduate assistants	35	559.7	746.3	1.0	38.0	103.0	974.0	2,328
Absolute differences for imputed data								
Tenured faculty	55	77.5	224.6	1.0	3.0	10.0	44.0	1,225.0
Nontenured on tenure track faculty	33	54.2	101.5	1.0	4.5	25.0	45.5	499.0
Not on tenure track	132	55.5	116.3	1.0	2.0	6.5	31.8	648.0
Employees without faculty status	190	80.8	311.2	1.0	3.0	9.5	37.5	3,700.0
Total employees	264	86.8	275.7	1.0	3.0	9.0	42.8	3,184.0
Graduate assistants	23	195.3	355.9	1.0	3.0	7.0	159.0	1,519.0
Net differences for reported data								
Tenured faculty	86	-48.8	246.4	-1,211	-71.3	-9.0	-.50	1,016
Nontenured on tenure track faculty	83	-24.7	88.4	-374	-50	-13	-1.0	361
Not on tenure track	194	-33.3	240.6	-1,591	-46.5	-8	18.3	838
Employees without faculty status	233	7.1	280.2	-2,255	-7.5	1.0	21	1,666
Total employees	362	-30.5	341.3	-2,255	-39.3	-2.0	17.5	1,666
Graduate assistants	35	298.1	887.7	-2,328	-19	38	695	2,328
Net differences for imputed data								
Tenured faculty	55	-13.6	237.4	-1,225.0	-20.0	-1.0	8.0	1,147.0
Nontenured on tenure track faculty	33	-19.7	113.7	-499.0	-35.0	-11.0	3.5	311.0
Not on tenure track	132	-10.8	128.5	-498.0	-14.0	-2.0	4.0	648.0
Employees without faculty status	190	-50.2	317.6	-3,700.0	-16.3	-2.0	4.0	416.0
Total employees	264	-46.8	285.3	-3,184.0	-18.8	-3.0	2.0	1,315.0
Graduate assistants	23	-43.6	405.6	-1,519.0	-7.0	-2.0	101.0	786.0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

It initially appears that, relative to other faculty status variables, institutions greatly underestimated the totals for the graduate assistants variable. The mean difference for this variable is 298 students. However, the median value for graduate assistants implies that institutions underestimated these totals by only 38 students. Because the total number of records is relatively small (35), with some differences displaying extremely large values, the median may reflect the magnitude of the change more accurately than the mean. Nevertheless, it appears that

the magnitude of differences is greater for graduate assistants than for any other faculty status variable, especially considering the size of the median values for these other variables.

For values that were missing from the original submission and subsequently imputed, imputations overestimated the actual number of employees for all faculty status variables. The imputations overestimated the actual number of employees by as little as 11 for faculty not on tenure track and as much as 50 for employees without faculty status.

In general, imputation procedures estimated true totals fairly accurately, especially when differences between reported and revised values are considered. Tables C-12 through C-17 in the supplemental tables show similar results by occupational activity, while tables C-18 through C-23 further stratify these results by institutional level and control.

Aggregate Differences Between Reported and Revised Data

This section compares tables 1 through 11 in *Staff in Postsecondary Institutions, Fall 2002, and Salaries of Full-Time Instructional Faculty, 2002 – 03* (Knapp et al. 2004) to tables reconstructed using revised data. Table 3.13 presents differences between original³¹ and revised employee totals for table 1 in the E.D. Tabs report. The table indicates that most differences are negligible, representing a change of less than 1 percent from the originally reported estimates.³² Changes greater than 1 percent are, for the most part, not greater than 5 percent. The exceptions are for part-time employees of nonmedical institutions engaged in instruction, research, or public service; primarily research; and executive or administrative activities.³³ For the total number of part-time employees in nonmedical institutions engaged in instruction, research, or public service, original values underestimated the true values by 15 percent. For part-time employees in nonmedical institutions engaged primarily in research, original values overestimated the true values by 6 percent, while overestimating the part-time employees engaged in executive and administrative activities by 25 percent.

Employee totals for part-time staff engaged in instruction, research, and public service were underestimated by public, private not-for-profit, and private for-profit institutions. The underestimates ranged from 14 percent for private not-for-profit institutions to 34 percent for private for-profit institutions. Public institutions were responsible for the change in totals for employees engaged primarily in research, while private not-for-profit institutions were responsible for the change in totals for executive and administrative employees. Tables C-24 through C-28³⁴ in the supplemental tables provide similar differences by level of institution. A review of these tables does not alter these findings.

³¹ Original estimates were computed using both imputed and reported data.

³² Percent change is determined by dividing the difference by the original value and multiplying the result by 100.

³³ The percent change for the total number of part-time employees in these occupational activity categories is relatively high. These high percents result primarily from differences for part-time nonmedical employees in these occupational activity categories. Percent change for part-time medical employees was less than 5 percent for employees engaged primarily in research and less than 1 percent for the remaining two occupational activities.

³⁴ These tables conform to tables 2 through 6 in the E.D. Tabs report.

Table 3.13. Differences between revised and original data for employees in Title IV institutions by employment status, school type, control of institution, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data

Control of institution and primary function or occupational activity	Total			Full-time			Part-time		
	Total	Non-medical	Medical	Total	Non-medical	Medical	Total	Non-medical	Medical
		faculty	faculty		faculty	faculty		faculty	
Total	-3,124	-2,314	-810	-960	-40	-920	-2,164	-2,274	110
Primarily instruction	-11,834	-12,367	533	-2,820	-3,320	500	-9,014	-9,047	33
Instruction/research/public service	14,346	13,933	413	5,962	5,569	393	8,384	8,364	20
Primarily research	-1,251	-784	-467	-416	-85	-331	-835	-699	-136
Primarily public service	-310	-309	-1	-287	-286	-1	-23	-23	0
Executive/administrative/managerial	-2,395	-2,425	30	-133	-164	31	-2,262	-2,261	-1
Other professional (support/service)	3,469	3,263	206	2,202	2,249	-47	1,267	1,014	253
Technical and paraprofessional	-1,908	-1,554	-354	-1,877	-1,511	-366	-31	-43	12
Clerical and secretarial	426	535	-109	-126	88	-214	552	447	105
Skilled crafts	-839	-836	-3	-652	-648	-4	-187	-188	1
Service/maintenance	820	838	-18	566	585	-19	254	253	1
Public	-762	-86	-676	-710	54	-764	-52	-140	88
Primarily instruction	-9,694	-8,918	-776	-2,691	-2,079	-612	-7,003	-6,839	-164
Instruction/research/public service	9,404	8,664	740	3,094	2,379	715	6,310	6,285	25
Primarily research	-1,252	-785	-467	-416	-85	-331	-836	-700	-136
Primarily public service	-356	-355	-1	-291	-290	-1	-65	-65	0
Executive/administrative/managerial	-17	-52	35	-10	-43	33	-7	-9	2
Other professional (support/service)	3,080	2,848	232	2,001	2,034	-33	1,079	814	265
Technical and paraprofessional	-1,789	-1,443	-346	-1,786	-1,427	-359	-3	-16	13
Clerical and secretarial	443	529	-86	-23	135	-158	466	394	72
Skilled crafts	-843	-839	-4	-656	-652	-4	-187	-187	0
Service/maintenance	795	798	-3	542	556	-14	253	242	11
Private not-for-profit	-2,394	-2,260	-134	-232	-76	-156	-2,162	-2,184	22
Primarily instruction	-1,731	-3,040	1,309	46	-1,066	1,112	-1,777	-1,974	197
Instruction/research/public service	4,424	4,751	-327	2,631	2,953	-322	1,793	1,798	-5
Primarily research	1	1	0	0	0	0	1	1	0
Primarily public service	42	42	0	0	0	0	42	42	0
Executive/administrative/managerial	-2,323	-2,318	-5	-68	-66	-2	-2,255	-2,252	-3
Other professional (support/service)	414	440	-26	221	235	-14	193	205	-12
Technical and paraprofessional	-121	-113	-8	-92	-85	-7	-29	-28	-1
Clerical and secretarial	-12	11	-23	-97	-41	-56	85	52	33
Skilled crafts	4	3	1	5	5	0	-1	-2	1
Service/maintenance	23	38	-15	27	32	-5	-4	6	-10
Private for-profit	32	32	0	-18	-18	0	52	50	0
Primarily instruction	-409	-409	0	-175	-175	0	-215	-234	0
Instruction/research/public service	518	518	0	237	237	0	282	281	0
Primarily research	0	0	0	0	0	0	0	0	0
Primarily public service	4	4	0	4	4	0	0	0	0
Executive/administrative/managerial	-55	-55	0	-55	-55	0	-1	0	0
Other professional (support/service)	-25	-25	0	-20	-20	0	-4	-5	0
Technical and paraprofessional	2	2	0	1	1	0	1	1	0
Clerical and secretarial	-5	-5	0	-6	-6	0	1	1	0
Skilled crafts	0	0	0	-1	-1	0	1	1	0
Service/maintenance	2	2	0	-3	-3	0	5	5	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data and institutional characteristics data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

Table 3.14³⁵ shows that the pattern for graduate assistants differs slightly from the previous finding. As with the other variables, most of the differences between original and revised estimates are less than 1 percent, with those that are greater than 1 percent being less than 5 percent. However, unlike the previous findings, the largest discrepancy between original and revised estimates is for individuals engaged primarily in public service. This finding applies to graduate assistants in both nonmedical 4-year institutions and medical institutions. For nonmedical 4-year institutions, the original estimate underestimated the true value by 20 percent, while for medical institutions the original estimate overestimated the true value by 32 percent.

These findings were especially true for public institutions. Private not-for-profit 4-year institutions tended to underestimate the number of employees engaged primarily in instruction (with an 18 percent change), while private for-profit institutions did not change this variable.

Table 3.15 compares differences for full-time professional employees in degree-granting medical and nonmedical institutions.³⁶ Again, most differences are less than 5 percent. As with other findings, differences for nonmedical employees engaged in instruction, research, and public service are relatively large. However, they are large only for faculty not on a tenure track. For this faculty status variable, original estimates underestimated the true value by 14 percent. For nonmedical employees with no faculty status who were engaged primarily in public service, original estimates overestimated the true value by 10 percent.

³⁵ This table conforms to table 7 in the E.D. Tabs report.

³⁶ This table conforms to tables 8 and 9 in the E.D. Tabs report.

Table 3.14. Differences between revised and original data for part-time graduate assistants in degree-granting Title IV institutions by school type, level of institution, control of institution, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data

Control of institution and primary function or occupational activity	Nonmedical institution			Medical school
	Total	4-year	2-year	
Total	5,039	5,310	0	-271
Primarily instruction	-2,615	-2,611	0	-4
Instruction/research/public service	4,436	4,545	0	-109
Primarily research	1,546	1,172	0	374
Primarily public service	-372	160	0	-532
Executive/administrative	0	0	0	0
Other professional	1,998	1,998	0	0
Technical/paraprofessional	-1	-1	0	0
Clerical/secretarial	47	47	0	0
Skilled crafts	0	0	0	0
Service/maintenance	0	0	0	0
Public	2,516	2,924	0	-408
Primarily instruction	-5,085	-5,081	0	-4
Instruction/research/public service	4,725	4,724	0	1
Primarily research	1,299	1,172	0	127
Primarily public service	-372	160	0	-532
Executive/administrative	0	0	0	0
Other professional	1,952	1,952	0	0
Technical/paraprofessional	0	0	0	0
Clerical/secretarial	-3	-3	0	0
Skilled crafts	0	0	0	0
Service/maintenance	0	0	0	0
Private not-for-profit	2,523	2,386	0	137
Primarily instruction	2,470	2,470	0	0
Instruction/research/public service	-289	-179	0	-110
Primarily research	247	0	0	247
Primarily public service	0	0	0	0
Executive/administrative	0	0	0	0
Other professional	46	46	0	0
Technical/paraprofessional	-1	-1	0	0
Clerical/secretarial	50	50	0	0
Skilled crafts	0	0	0	0
Service/maintenance	0	0	0	0
Private for-profit	0	0	0	0
Primarily instruction	0	0	0	0
Instruction/research/public service	0	0	0	0
Primarily research	0	0	0	0
Primarily public service	0	0	0	0
Executive/administrative	0	0	0	0
Other professional	0	0	0	0
Technical/paraprofessional	0	0	0	0
Clerical/secretarial	0	0	0	0
Skilled crafts	0	0	0	0
Service/maintenance	0	0	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data and institutional characteristics data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

Table 3.15. Differences between revised and original data for full-time professional employees in Title IV degree-granting institutions by employee type, faculty status, control of institution, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data

Control of institution and primary function or occupational activity	Other than medical school employees					Medical school employees				
	Employee type					Employee type				
	Total	Tenured	On tenure track	Not on tenure track/no tenure system	Without faculty status	Total	Tenured	On tenure track	Not on tenure track/no tenure system	Without faculty status
Total	3,937	304	1	2,260	1,372	545	-64	-51	1,157	-497
Primarily instruction	-3,191	-1,183	-806	-1,158	-44	500	-236	193	543	0
Instruction/research/public service	5,481	1,426	804	3,207	44	393	166	-244	471	0
Primarily research	-85	0	-2	409	-492	-331	0	0	140	-471
Primarily public service	-281	-1	0	4	-284	-1	0	0	0	-1
Executive/administrative	-136	51	0	-102	-85	31	6	0	3	22
Other professional (support/service)	2,149	11	5	-100	2,233	-47	0	0	0	-47
Public	1,891	-678	-291	1,786	1,074	-229	-76	-25	353	-481
Primarily instruction	-1,992	-711	-541	-696	-44	-612	-431	-280	99	0
Instruction/research/public service	2,353	-18	247	2,094	30	715	349	255	111	0
Primarily research	-85	0	-2	409	-492	-331	0	0	140	-471
Primarily public service	-285	-1	0	0	-284	-1	0	0	0	-1
Executive/administrative	-40	41	0	-5	-76	33	6	0	3	24
Other professional (support/service)	1,940	11	5	-16	1,940	-33	0	0	0	-33
Private not-for-profit	2,048	982	292	575	199	774	12	-26	804	-16
Primarily instruction	-1,053	-472	-265	-316	0	1,112	195	473	444	0
Instruction/research/public service	2,935	1,444	557	920	14	-322	-183	-499	360	0
Primarily research	0	0	0	0	0	0	0	0	0	0
Primarily public service	0	0	0	0	0	0	0	0	0	0
Executive/administrative	-63	10	0	-31	-42	-2	0	0	0	-2
Other professional (support/service)	229	0	0	2	227	-14	0	0	0	-14
Private for-profit	-2	0	0	-101	99	0	0	0	0	0
Primarily instruction	-146	0	0	-146	0	0	0	0	0	0
Instruction/research/public service	193	0	0	193	0	0	0	0	0	0
Primarily research	0	0	0	0	0	0	0	0	0	0
Primarily public service	4	0	0	4	0	0	0	0	0	0
Executive/administrative	-33	0	0	-66	33	0	0	0	0	0
Other professional (support/service)	-20	0	0	-86	66	0	0	0	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data and institutional characteristics data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

For employees in medical schools, only one difference in employee totals represents a change greater than 5 percent: the difference for employees with no faculty status who were engaged primarily in research. For this variable, original estimates overestimated the true totals by 7 percent.

The pattern for public institutions differs slightly from the general pattern noted above. Specifically, relatively large differences were found for medical employees engaged primarily in

instruction. For tenured and nontenured faculty, original estimates overestimated the true value by 11 percent and 12 percent, respectively.

A large change was also noted for private not-for-profit institutions. For these institutions, original estimates for nontenured faculty underestimated the true value by 21 percent. All other findings are similar to those previously described.

Table 3.16³⁷ shows that for part-time professional employees, as for full-time professional employees, relatively large differences exist for two variables: faculty not on a tenure track whose primary activities were instruction, research, or public service and nontenured medical faculty whose primary activity was instruction. However, differences for part-time employees with no faculty status whose primary activity is executive, administrative, or managerial display a slightly different pattern. For this variable, the change between original and revised data is 30 percent. This change results primarily from a 50 percent overestimation of nonmedical employees in private not-for-profit institutions.

³⁷ This table conforms to tables 10 and 11 in the E.D. Tabs report.

Table 3.16. Differences between revised and original data for part-time professional employees in Title IV degree-granting institutions by employee type, faculty status, control of institution, and primary function or occupational activity: United States, winter 2003 revisions to 2002 data

Control of institution and primary function or occupational activity	Other than medical school employees					Medical school employees				
	Total	Employee type				Total	Employee type			
		Tenured	On tenure track	Not on tenure track/no tenure system	Without faculty status		Tenured	On tenure track	Not on tenure track/no tenure system	Without faculty status
Total	-2,781	0	0	-456	-2,325	169	-9	1	65	112
Primarily instruction	-8,962	55	-15	-8,086	-916	33	15	-49	67	0
Instruction/research/public service	8,149	-69	15	8,060	143	20	-24	50	-6	0
Primarily research	-699	2	0	-470	-231	-136	0	0	4	-140
Primarily public service	-23	0	0	-8	-15	0	0	0	0	0
Executive/administrative	-2,259	0	0	6	-2,265	-1	0	0	0	-1
Other professional (support/service)	1,013	12	0	42	959	253	0	0	0	253
Public	-643	-10	0	-792	159	-8	-12	0	-123	127
Primarily instruction	-6,774	58	-14	-6,444	-374	-164	-8	-61	-95	0
Instruction/research/public service	6,096	-82	14	6,164	0	25	-4	61	-32	0
Primarily research	-700	2	0	-470	-232	-136	0	0	4	-140
Primarily public service	-65	0	0	-50	-15	0	0	0	0	0
Executive/administrative	-7	0	0	-1	-6	2	0	0	0	2
Other professional (support/service)	807	12	0	9	786	265	0	0	0	265
Private not-for-profit	-2,183	10	0	310	-2,503	177	3	1	188	-15
Primarily instruction	-1,963	-3	-1	-1,417	-542	197	23	12	162	0
Instruction/research/public service	1,785	13	1	1,628	143	-5	-20	-11	26	0
Primarily research	1	0	0	0	1	0	0	0	0	0
Primarily public service	42	0	0	42	0	0	0	0	0	0
Executive/administrative	-2,252	0	0	7	-2,259	-3	0	0	0	-3
Other professional (support/service)	204	0	0	50	154	-12	0	0	0	-12
Private for-profit	45	0	0	26	19	0	0	0	0	0
Primarily instruction	-225	0	0	-225	0	0	0	0	0	0
Instruction/research/public service	268	0	0	268	0	0	0	0	0	0
Primarily research	0	0	0	0	0	0	0	0	0	0
Primarily public service	0	0	0	0	0	0	0	0	0	0
Executive/administrative	0	0	0	0	0	0	0	0	0	0
Other professional (support/service)	2	0	0	-17	19	0	0	0	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data and institutional characteristics data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003.

Comparison of IPEDS and Thomson Peterson Data

This section compares the IPEDS (original and revised) and Thomson Peterson data in three subsections covering (1) the types of institutions that were compared, (2) the types of differences that were found, and (3) the magnitude of the differences.

Types of Institutions Compared

A total of 3,502 institutions were identified for the IPEDS and Thomson Peterson faculty comparisons (table 3.17).³⁸ This total includes institutions in both the IPEDS and Thomson Peterson data files that can be directly matched by the IPEDS identification number or name, address, and telephone number.³⁹ The majority of the comparable institutions are 4-year private not-for-profit institutions. Less-than-2-year institutions are least represented. Only 15 institutions are in this category.⁴⁰

Table 3.17. Number of comparable Title IV institutions in IPEDS and Thomson Peterson data files by IPEDS control and level of institution

Level of institution	Total	Public	Private not-for-profit	Private for-profit
Total	3,502	1,582	1,327	593
4-year	2,046	598	1,229	219
2-year	1,441	984	97	360
Less-than-2-year	15	0	1	14

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data for the 2002–03 academic year, submitted winter 2002 and revised winter 2003, and The Thomson Corporation, Thomson Peterson’s Undergraduate Licensed Data Set, 2003.

Types of Differences

As shown in table 3.18, the majority of institutions reported different data to IPEDS and Thomson Peterson for the total number of faculty, the total number of full-time faculty, and the total number of part-time faculty. For both the original and revised IPEDS submission, over two-thirds of the institutions reported a different total to Thomson Peterson for each instructional faculty variable. These differences are consistent across all levels and types of control except less-than-2-year institutions, which were underrepresented in the comparison group (see tables C-29 through C-31 in the supplemental tables).

³⁸ Recall that the IPEDS and Thomson Peterson comparisons are for instructional faculty only.

³⁹ See Chapter 1 for the procedures used to identify comparable IPEDS and Thomson Peterson institutions.

⁴⁰ Thomson Peterson does not collect information from less-than-2-year institutions. However, the 15 institutions reported here were categorized as less-than-2-year institutions in the IPEDS data. As indicated in Chapter 1, when discrepancies in reporting were found values reported in IPEDS were used.

Table 3.18. Number and percent of postsecondary Title IV institutions reporting different IPEDS and Thomson Peterson data by type of difference: United States, winter 2003 revisions to 2002 data

Type of difference	Total faculty ¹		Full-time faculty ²		Part-time faculty ²	
	Number of institutions	Percent of institutions	Number of institutions	Percent of institutions	Number of institutions	Percent of institutions
Type of difference for original data						
Total	3,502	100	3,502	100	3,502	100
Both reported, no difference	324	9.3	711	20.3	433	12.4
Both reported, difference	2,829	80.8	2,313	66.0	2,423	69.2
Reported IPEDS, not available						
Thomson Peterson	348	9.9	411	11.7	438	12.5
Not available IPEDS, reported						
Thomson Peterson	1	0.0	45	1.3	140	4.0
Not available IPEDS and Thomson Peterson	0	0.0	22	0.6	68	1.9
Type of difference for revised data						
Total	3,502	100	3,502	100	3,502	100
Both reported, no difference	321	9.2	709	20.2	430	12.3
Both reported, difference	2,833	80.9	2,320	66.2	2,429	69.4
Reported IPEDS, not available						
Thomson Peterson	348	9.9	411	11.7	438	12.5
Not available IPEDS, reported						
Thomson Peterson	0	0.0	40	1.1	137	3.9
Not available IPEDS and Thomson Peterson	0	0.0	22	0.6	68	1.9

¹ Includes all faculty at the undergraduate and graduate levels as well as all medical faculty.

² Includes all faculty at the undergraduate and graduate level.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data and institutional characteristics data for the 2001–2002 academic year, submitted winter 2002 and revised winter 2003, and The Thomson Corporation, Thomson Peterson’s Undergraduate Licensed Data Set, 2003.

Magnitude of Differences

Although a large number of institutions reported different data to IPEDS and Thomson Peterson (over two-thirds), table 3.19 indicates that this difference was small. The average differences between the original IPEDS data and the Thomson Peterson data are 14 faculty members for the total number of faculty, 16 faculty members for full-time faculty, and 7 faculty members for part-time faculty. The average differences between the revised IPEDS data and the Thomson Peterson data are 16 faculty members for the total number of faculty, 17 faculty members for full-time faculty, and 6 faculty members for part-time faculty.

Even though these averages are relatively small considering the average number of faculty members in the faculty categories, the differences are probably smaller. Differences for some institutions were extreme. For example, the minimum and maximum values in table 3.19 show that one institution reported 8,779 more faculty members to Thomson Peterson than to IPEDS, while another reported 2,346 fewer.⁴¹ Given extreme cases such as these, the median may more

⁴¹ These extreme differences are more than likely the result of data entry errors.

accurately reflect the differences between what was reported to IPEDS and Thomson Peterson than the mean. Note that, without exception, the difference for the median is never more than one faculty member. Tables C-32 through C-33 in the supplemental tables provide similar results by level and control of institution.

Table 3.19. Descriptive statistics for the comparison of IPEDS and Thomson Peterson data for postsecondary Title IV institutions by faculty status: United States, winter 2003 revisions to 2002 data

Comparison category and descriptive statistics	Total faculty	Full-time faculty	Part-time faculty
IPEDS original data			
Total number of institutions	2,829	2,313	2,423
Mean faculty	326	195	165
Standard deviation	496	367	261
Minimum value	3	1	1
Median	163	81	79
Maximum value	61,446	4,007	3,675
IPEDS revised data			
Total number of institutions	2,833	2,320	2,429
Mean faculty	327	197	164
Standard deviation	502	377	259
Minimum value	3	1	1
Median	163	82	80
Maximum value	6,146	4,436	3,675
Thomson Peterson comparison for original data			
Total number of institutions	2,829	2,313	2,423
Mean faculty	311	179	158
Standard deviation	466	302	319
Minimum value	3	1	1
Median	161	79	75
Maximum value	11,834	2,764	11,826
Thomson Peterson comparison for revised data			
Total number of institutions	2,833	2,320	2,429
Mean faculty	311	180	158
Standard deviation	466	304	318
Minimum value	3	1	1
Median	161	79	75
Maximum value	11,834	2,764	11,826
Difference for IPEDS original data			
Total number of institutions	2,829	2,313	2,423
Mean faculty	14	16	7
Standard deviation	269	149	224
Minimum value	-8,779	-1,236	-8,771
Median	-1	1	1
Maximum value	2,346	3,022	2,029
Difference for IPEDS revised data			
Total number of institutions	2,833	2,320	2,429
Mean faculty	16	17	6
Standard deviation	269	155	223
Minimum value	-8,779	-1,236	-8,771
Median	-1	1	1
Maximum value	2,346	3,022	2,029

See notes at end of table.

Table 3.19. Descriptive statistics for the comparison of IPEDS and Thomson Peterson data for postsecondary Title IV institutions by faculty status: United States, winter 2003 revisions to 2002 data – Continued

Comparison category and descriptive statistics	Total faculty	Full-time faculty	Part-time faculty
Relative difference for IPEDS original data			
Total number of institutions	2,829	2,313	2,423
Mean faculty	-15	-6	-180
Standard deviation	80	98	1,101
Minimum value	-1,167	-4,293	-23,500
Median	0	1	2
Maximum value	89	96	99
Relative difference for IPEDS revised data			
Total number of institutions	2,833	2,320	2,429
Mean faculty	-14	-6	-176
Standard deviation	80	98	1,094
Minimum value	-1,167	-4,293	-23,500
Median	0	1	2
Maximum value	89	96	99

NOTE: Values are defined as follows:

- *IPEDS Original data* is the mean value for all comparable institutions with nonmissing values for variables that were originally reported to IPEDS.
- *IPEDS Revised data* is the mean value for all comparable institutions with nonmissing values for variables that were revised using the IPEDS web-based data revision system.
- *Thomson Peterson comparison for original data* is the mean value for all comparable institutions submitting original data with nonmissing values for variables that were reported to Thomson Peterson.
- *Thomson Peterson comparison for revised data* is the mean value for all comparable institutions submitting revised data with nonmissing values for variables that were reported to Thomson Peterson.
- *Difference for IPEDS Original* is the difference between the original IPEDS values and the Thomson Peterson values for comparable institutions where the values are nonmissing in both IPEDS and Thomson Peterson.
- *Difference for IPEDS Revised* is the difference between the revised IPEDS values and the Thomson Peterson values for comparable institutions where the values are non-missing in both IPEDS and Thomson Peterson.
- *Relative Difference for IPEDS Original* is the percentage change from the original IPEDS value. It is computed by dividing the difference between the original IPEDS value and the Thomson Peterson value by the original IPEDS value and multiplying by 100.
- *Relative Difference for IPEDS Revised* is the percent change from the revised IPEDS value. It is computed by dividing the difference between the revised IPEDS value and the Thomson Peterson value by the revised IPEDS value and multiplying by 100.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), employees by assigned position data and institutional characteristics data for the 2001–2002 academic year, submitted winter 2002 and revised winter 2003, and The Thomson Corporation, Thomson-Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Summary

Seventy-seven institutions (1.2 percent) changed employee data. Most were 4-year public and private not-for-profit institutions. The institutions that changed data least were less-than-2-year institutions.

All 77 institutions made changes that resulted in a different count for the number of employees at their institution. Of the variables entered directly, the greatest number of institutions changed

counts for faculty not on a tenure track and the least number changed counts for graduate assistants.

Institutions made multiple changes to employee data. For all variables, the average number of changes per institution was 28. Most of these changes represent new entries that institutions reported for the first time in 2003 rather than revisions to data reported in 2002.

For both institutional and aggregate differences, the changes had little impact on the originally submitted employee counts. However, for some employee counts, the percentage change was high. In most cases, these high percentage changes were for part-time employees and graduate assistants whose occupational activity involved instruction (that is, part-time employees and graduate assistants who engaged primarily in instruction or in instruction, research, or public service).

A large number of institutions reported different data to IPEDS and Thomson Peterson. However, the magnitude of this difference was small. On average, it was no more than 17 faculty members for any faculty variable.

CHAPTER 4. COMPLETIONS

Introduction

The IPEDS Completions component gathers data on degrees and other formal awards conferred by postsecondary institutions from July 1 of the previous year to June 30 of the current year. Award levels range from postsecondary certificates for programs of less than one year to doctor's degrees.

This chapter provides an evaluation of the quality of IPEDS completions data by comparing information submitted during the original data collection period (fall 2002) and information collected during the revision period (fall 2003). For this component, prior year data are preloaded into the current year collection screens. Using these screens, institutions can review, but not revise, the preloaded data. For information on the survey forms and screens used for the Completions component go to <http://nces.ed.gov/ipeds/ipedsurveys.asp>.

To revise the data, institutions must go the IPEDS Prior Year Data Revision System. This system allows institutions to correct errors in prior year data submissions and to report data that they previously failed to submit. For the fall 2003 data collection, the IPEDS Prior Year Data Revision system allowed institutions to change 2001-02 academic year completions data gathered in the fall of 2002.

This chapter also evaluates the accuracy of imputation procedures for completions data by comparing the differences between the imputed and revised values. Most missing data elements are imputed before the data are tabulated for publication in the E.D. Tabs. The Prior Year Data Revision System does not allow institutions to see the imputed values. Instead, the system uploads the original data submitted by institutions.

Additionally, this chapter evaluates the quality of the aggregate completions data by comparing the data published in *Postsecondary Institutions in the United States: Fall 2002 and Degrees and Other Awards Conferred: 2001–02* (Knapp et al. 2003) to revised data obtained during the fall 2003 data collection. Unlike the evaluation of the data for other IPEDS components, IPEDS completion data were not compared with Thomson Peterson data because completions variables were not collected by the Thomson Peterson survey.

The chapter presents background information about the data used in the evaluation, analyses that compare original and revised IPEDS data submissions, and a summary of the findings.

Data Used to Compare Original and Revised Values

The IPEDS Completions file has a rectangular data structure for each institution. The data contain variables that represent the number of completions for each of 16 demographic groups (race/ethnicity by gender). These demographic groups and their variable names are:

- Nonresident alien men (CRACE01);
- Nonresident alien women (CRACE02);

- Black non-Hispanic men (CRACE03);
- Black non-Hispanic women (CRACE04);
- American Indian/Alaskan Native men (CRACE05);
- American Indian/Alaskan Native women (CRACE06);
- Asian or Pacific Islander men (CRACE07);
- Asian or Pacific Islander women (CRACE08);
- Hispanic men (CRACE09);
- Hispanic women (CRACE10);
- White non-Hispanic men (CRACE11);
- White non-Hispanic women (CRACE12);
- Race/ethnicity unknown men (CRACE13);
- Race/ethnicity unknown women (CRACE14);
- Grand total men (CRACE15); and
- Grand total women (CRACE16).

Institutions reported the number of degrees awarded for each of these 16 demographic groups by combinations of degree level (AWLEVEL), field of study (CIPCODE), and first or second major (MAJORNUM). However, reported combinations of degree levels, fields of study, and first or second major vary across institutions. For example, some institutions might have reported 5 records, while one institution reported 8 records, another reported 10 records, and so on.

These records were the primary unit of analysis for this evaluation. The following example series of records shows the hierarchical structure of the data:⁴²

UNITID	AWLEVEL	CIPCODE	MAJORNUM	CRACE01–CRACE16
Institution 1	Degree level 1	Major field 1	First major	CRACE01 CRACE02 ... CRACE16
Institution 1	Degree level 1	Major field 2	First major	CRACE01 CRACE02 ... CRACE16
Institution 1	Degree level 1	Major field 3	First major	CRACE01 CRACE02 ... CRACE16
Institution 1	Degree level 2	Major field 1	First major	CRACE01 CRACE02 ... CRACE16
Institution 1	Degree level 2	Major field 1	Second major	CRACE01 CRACE02 ... CRACE16
Institution 1	Degree level 2	Major field 2	First major	CRACE01 CRACE02 ... CRACE16
Institution 1	Degree level 2	Major field 3	First major	CRACE01 CRACE02 ... CRACE16
Institution 1	Degree level 2	Major field 3	First major	CRACE01 CRACE02 ... CRACE16
Institution 2	Degree level 1	Major field 1	First major	CRACE01 CRACE02 ... CRACE16
Institution 2	Degree level 1	Major field 2	First major	CRACE01 CRACE02 ... CRACE16
Institution 2	Degree level 2	Major field 1	First major	CRACE01 CRACE02 ... CRACE16
Institution 2	Degree level 2	Major field 1	Second major	CRACE01 CRACE02 ... CRACE16
Institution 2	Degree level 2	Major field 2	First major	CRACE01 CRACE02 ... CRACE16
Institution 2	Degree level 2	Major field 2	Second major	CRACE01 CRACE02 ... CRACE16
Institution 2	Degree level 3	Major field 1	First major	CRACE01 CRACE02 ... CRACE16
Institution 2	Degree level 3	Major field 2	First major	CRACE01 CRACE02 ... CRACE16

Only Title IV institutions were considered in this analysis. Some institutions did not make awards during the 2001-02 academic year because they were new. Consequently, they were not required to respond to the Completions component. The Completions component was not applicable to 107 of the 6,588 Title IV institutions. The 107 cases include units that were administrative offices only and institutions that did not make awards during the 2001 – 02

⁴² Descriptions of all variables from the original, revised, and header files used in the assessment of the Completions component are given in table D.1 of Appendix D.

academic year. As a result, the universe in the original data collection contained 6,481 institutions, of which 6,282 responded (see table 4.1).

Only parent institutions reported completions data. Since this study evaluates institutional reporting, child institutions are not included in the analysis. Therefore, the evaluation is based on 6,321 institutions. This number includes all responding and nonresponding parent institutions, child institutions reported as parent institutions in the original submission, and institutions that were identified as “not applicable” in the original submission but that submitted completions data during the revision period. The number of these institutions is indicated by highlighting in table 4.1. Table D-1 in the supplemental tables provides details by control, degree-granting status, and level of institution.

Table 4.1. Number of Title IV institutions submitting revised and original data by Completions component eligibility/response status and parent/child relationship: United States and other jurisdictions, fall 2003 revisions to 2002 data

Status in the original data collection	Status after revision data collection					
	Total	Respondent		Nonrespondent		Not applicable
		Parent ¹	Child	Parent ¹	Child	
Total	6,588	6,246	162	72	4	104
Respondent	6,282					
Parent ¹	6,125	6,125	0	0	0	0
Child	157	0	157	0	0	0
Nonrespondent	199					
Parent ¹	193	118	3	72	0	0
Child	6	0	2	0	4	0
Not applicable	107	3	0	0	0	104

¹This category includes institutions with no parent/child relationship.

NOTE: Highlighting designates the institutions on which the analysis of completions data is based.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted fall 2002 and revised fall 2003.

Comparison of IPEDS Original and Revised Data

This section compares the IPEDS original and revised data by focusing on changes made at the institutional level, changes made to individual data records, and the magnitude of changes.

Institutional-Level Changes

A total of 177⁴³ Title IV institutions (172 in the United States and 5 in other jurisdictions) revised originally submitted data (less than 3 percent of the IPEDS institutions). Table 4.2 presents the total number and percent of Title IV institutions that made any changes to originally submitted completions data by control, degree-granting status, and level of institution.

About 48 percent of the institutions that revised data were less-than-2-year, non-degree-granting institutions (a total of 85 institutions). A higher percent of private for-profit institutions in the United States revised their completions data than private not-for-profit institutions. In general, institutions that made revisions to their data were less-than-2-year, non-degree-granting, private-for-profit institutions.

⁴³ The total number of institutions that made revisions using the IPEDS Prior Year Data Revision System is actually 189; however, 12 are non-Title IV institutions. Of the 177 Title IV institutions that made revisions, 174 submitted revised data and 3 became not applicable because they were reclassified from respondents to child institutions.

Table 4.2. Number and percent of Title IV institutions that revised completions data for the academic year 2001–02 by geographic area, control of institution, degree-granting status, and level of institution: United States and other jurisdictions, fall 2003 revisions to 2002 data

Degree-granting status and level of institution	United States					Other jurisdictions			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
Number of institutions									
All institutions	177	172	32	48	92	5	2	0	3
4 years and above	45	44	12	30	2	1	1	0	0
At least 2 but less than 4 years	47	46	8	12	26	1	1	0	0
Less than 2 years	85	82	12	6	64	3	0	0	3
Degree-granting	62	60	16	32	12	2	2	0	0
4 years and above	44	43	11	30	2	1	1	0	0
At least 2 but less than 4 years	18	17	5	2	10	1	1	0	0
Less than 2 years	†	†	†	†	†	†	†	†	†
Non-degree-granting	115	112	16	16	80	3	0	0	3
4 years and above	1	1	1	0	0	0	0	0	0
At least 2 but less than 4 years	29	29	3	10	16	0	0	0	0
Less than 2 years	85	82	12	6	64	3	0	0	3
Percentage of institutions									
All institutions	100.0	97.2	18.1	27.1	52.0	2.8	1.1	0.0	1.7
4 years and above	25.4	24.9	6.8	16.9	1.1	0.6	0.6	0.0	0.0
At least 2 but less than 4 years	26.6	26.0	4.5	6.8	14.7	0.6	0.6	0.0	0.0
Less than 2 years	48.0	46.3	6.8	3.4	36.2	1.7	0.0	0.0	1.7
Degree-granting	35.0	33.9	9.0	18.1	6.8	1.1	1.1	0.0	0.0
4 years and above	24.9	24.3	6.2	16.9	1.1	0.6	0.6	0.0	0.0
At least 2 but less than 4 years	10.2	9.6	2.8	1.1	5.6	0.6	0.6	0.0	0.0
Less than 2 years	†	†	†	†	†	†	†	†	†
Non-degree-granting	65.0	63.3	9.0	9.0	45.2	1.7	0.0	0.0	1.7
4 years and above	0.6	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	16.4	16.4	1.7	5.6	9.0	0.0	0.0	0.0	0.0
Less than 2 years	48.0	46.3	6.8	3.4	36.2	1.7	0.0	0.0	1.7

† Not applicable.

NOTE: The denominator for the first percentage in each cell is 177. Other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Institutional changes were evaluated by identifying changes in the institution’s response status⁴⁴ and by comparing the matrix of records in the original and revised submissions. To record the type of institutional changes, a flag variable called INST_CHG was created. Table 4.3 describes the categories for this variable (INST_CHG).

An INST_CHG value of 1 indicates that an institution submitted revised data and the records in the revised submission (combinations of AWLEVEL, CIPCODE, and MAJORNUM) match those in the original submission. An INST_CHG value of 2, 3, or 4 indicates that an institution submitted revised data but the combinations of AWLEVEL, CIPCODE, and MAJORNUM in the revised submission differ from those in the original submission (as a result of adding or dropping records or both). An INST_CHG value of 5 or 6 indicates a change from nonrespondent (missing data) status in the original submission to respondent status in the revised submission. An INST_CHG value of 7 indicates the institution was reported as not eligible/applicable in the original submission but was reported as eligible in the revision system. For example, an institution might originally have reported as a child institution (not applicable) but might later have been determined not to be a child institution and therefore might have submitted data that it previously did not provide.

Table 4.3. Codes for case-level changes to completions data for the academic year 2001–02

Code for type of institutional-level changes or no change (INST_CHG variable)	Description	
	Original submission	Revised submission
-1	Missing/nonrespondent ¹	No data submitted
0	Data submitted	No revised data submitted
1	Data submitted	Revised data submitted with an exact match of CIPCODEs
2	Data submitted	Revised data submitted with some originally submitted CIPCODEs dropped
3	Data submitted	Revised data submitted with some new CIPCODEs added
4	Data submitted	Revised data submitted with old CIPCODEs dropped and new CIPCODEs added
5	Missing	Data submitted with an exact match of CIPCODEs
6	Missing	Data submitted with old CIPCODEs dropped and/or new CIPCODEs added
7	Not applicable	Data submitted
8 ²	Data submitted or missing	Not applicable

¹ Missing values were imputed in the completions data.

² This type of change occurred when an institution was reported as a parent institution in the original submission but was actually a child institution. There are three such cases.

Tables 4.4 and 4.5 present the number and percent, respectively, of institutions by type of institutional-level change. Of the institutions that made revisions, most provided data that they failed to submit during the original data collection period; therefore, they have INST_CHG values of 5 and 6 (missing to submitted).

⁴⁴ Institutional response status can be identified from STAT_C variables in the header files for the original submission and revised submission.

Table 4.4. Number of Title IV institutions that made changes by type of institutional-level changes, control of institution, degree-granting status, and level of institution: United States and other jurisdictions, fall 2003 revisions to 2002 data

Control, degree-granting status, and level of institution	Total cases	No change ¹		Type of changes ¹							
		-1	0	1	2	3	4 ²	5	6	7	8
United States											
All institutions	6,167	68	5,927	35	3	10	3	21	94	3	3
Public	2,007	8	1,967	7	1	6	2	4	11	1	0
Private not-for-profit	1,882	21	1,813	14	2	4	1	10	16	0	1
Private for-profit	2,278	39	2,147	14	0	0	0	7	67	2	2
4 years and above	2,417	10	2,363	17	3	9	1	4	10	0	0
At least 2 but less than 4 years	2,116	24	2,046	9	0	1	1	6	28	0	1
Less than 2 years	1,634	34	1,518	9	0	0	1	11	56	3	2
Degree-granting	4,048	17	3,971	19	3	10	2	4	22	0	0
4 years and above	2,393	10	2,340	17	3	9	1	3	10	0	0
At least 2 but less than 4 years	1,655	7	1,631	2	0	1	1	1	12	0	0
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†
Non-degree-granting	2,119	51	1,956	16	0	0	1	17	72	3	3
4 years and above	24	0	23	0	0	0	0	1	0	0	0
At least 2 but less than 4 years	461	17	415	7	0	0	0	5	16	0	1
Less than 2 years	1,634	34	1,518	9	0	0	1	11	56	3	2
Other jurisdictions											
All institutions	154	4	145	0	0	2	0	0	3	0	0
Public	29	0	27	0	0	2	0	0	0	0	0
Private not-for-profit	48	0	48	0	0	0	0	0	0	0	0
Private for-profit	77	4	70	0	0	0	0	0	3	0	0
4 years and above	61	0	60	0	0	1	0	0	0	0	0
At least 2 but less than 4 years	24	0	23	0	0	1	0	0	0	0	0
Less than 2 years	69	4	62	0	0	0	0	0	3	0	0
Degree-granting	83	0	81	0	0	2	0	0	0	0	0
4 years and above	61	0	60	0	0	1	0	0	0	0	0
At least 2 but less than 4 years	22	0	21	0	0	1	0	0	0	0	0
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†
Non-degree-granting	71	4	64	0	0	0	0	0	3	0	0
4 years and above	0	0	0	0	0	0	0	0	0	0	0
At least 2 but less than 4 years	2	0	2	0	0	0	0	0	0	0	0
Less than 2 years	69	4	62	0	0	0	0	0	3	0	0

†Not applicable.

¹Categories are defined as follows:

-1 = missing to missing

0 = data submitted, no revised data submitted

1 = data submitted, revised data submitted with an exact match of CIPCODEs

2 = data submitted, revised data submitted with some originally submitted CIPCODEs dropped

3 = data submitted, revised data submitted with some new CIPCODEs added

4 = data submitted, revised data submitted with old CIPCODEs dropped and new CIPCODEs added

5 = missing to data submitted with an exact match of CIPCODEs

6 = missing to data submitted with old CIPCODEs dropped and/or new CIPCODEs added

7 = not applicable to data submitted

8 = data submitted to not applicable

² One institution with INST_CHG = 4 simply changed a degree level. For that institution, the completions data and CIPCODE were the same.

NOTE: The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Table 4.5. Percent of Title IV institutions that made changes by type of institution-level changes, control of institution, degree-granting status, and level of institution: United States and other jurisdictions, fall 2003 revisions to 2002 data

Control, degree-granting status, and level of institution	Total	No change ¹		Type of change ¹							
		-1	0	1	2	3	4 ²	5	6	7	8
United States											
All institutions	100.0	1.1	96.1	0.6	#	0.2	#	0.3	1.5	#	#
Public	100.0	0.4	98.0	0.3	#	0.3	0.1	0.2	0.5	#	0.0
Private not-for-profit	100.0	1.1	96.3	0.7	0.1	0.2	0.1	0.5	0.9	0.0	0.1
Private for-profit	100.0	1.7	94.2	0.6	0.0	0.0	0.0	0.3	2.9	0.1	0.1
4 years and above	100.0	0.4	97.8	0.7	0.1	0.4	#	0.2	0.4	0.0	0.0
At least 2 but less than 4 years	100.0	1.1	96.7	0.4	0.0	#	#	0.3	1.3	0.0	#
Less than 2 years	100.0	2.1	92.9	0.6	0.0	0.0	0.1	0.7	3.4	0.2	0.1
Degree-granting	100.0	0.4	98.1	0.5	0.1	0.2	#	0.1	0.5	0.0	0.0
4 years and above	100.0	0.4	97.8	0.7	0.1	0.4	#	0.1	0.4	0.0	0.0
At least 2 but less than 4 years	100.0	0.4	98.5	0.1	0.0	0.1	0.1	0.1	0.7	0.0	0.0
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†
Non-degree-granting	100.0	2.4	92.3	0.8	0.0	0.0	#	0.8	3.4	0.1	0.1
4 years and above	100.0	0.0	95.8	0.0	0.0	0.0	0.0	4.2	0.0	0.0	0.0
At least 2 but less than 4 years	100.0	3.7	90.0	1.5	0.0	0.0	0.0	1.1	3.5	0.0	0.2
Less than 2 years	100.0	2.1	92.9	0.6	0.0	0.0	0.1	0.7	3.4	0.2	0.1
Other jurisdictions											
All institutions	100.0	2.6	94.2	0.0	0.0	1.3	0.0	0.0	1.9	0.0	0.0
Public	100.0	0.0	93.1	0.0	0.0	6.9	0.0	0.0	0.0	0.0	0.0
Private not-for-profit	100.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private for-profit	100.0	5.2	90.9	0.0	0.0	0.0	0.0	0.0	3.9	0.0	0.0
4 years and above	100.0	0.0	98.4	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	100.0	0.0	95.8	0.0	0.0	4.2	0.0	0.0	0.0	0.0	0.0
Less than 2 years	100.0	5.8	89.9	0.0	0.0	0.0	0.0	0.0	4.3	0.0	0.0
Degree-granting	100.0	0.0	97.6	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0
4 years and above	100.0	0.0	98.4	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	100.0	0.0	95.5	0.0	0.0	4.5	0.0	0.0	0.0	0.0	0.0
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†
Non-degree-granting	100.0	5.6	90.1	0.0	0.0	0.0	0.0	0.0	4.2	0.0	0.0
4 years and above	†	†	†	†	†	†	†	†	†	†	†
At least 2 but less than 4 years	100.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Less than 2 years	100.0	5.8	89.9	0.0	0.0	0.0	0.0	0.0	4.3	0.0	0.0

† Not applicable.

Rounds to zero.

¹Categories are defined as follows:

-1 = missing to missing

0 = data submitted, no revised data submitted

1 = data submitted, revised data submitted with an exact match of CIPCODEs

2 = data submitted, revised data submitted with some originally submitted CIPCODEs dropped

3 = data submitted, revised data submitted with some new CIPCODEs added

4 = data submitted, revised data submitted with old CIPCODEs dropped and new CIPCODEs added

5 = missing to data submitted with an exact match of CIPCODEs

6 = missing to data submitted with old CIPCODEs dropped and/or new CIPCODEs added

7 = not applicable to data submitted

8 = data submitted to not applicable

²One institution with INST_CHG = 4 simply changed a degree level. For that institution, the completions data and CIPCODE were the same.

NOTE: The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Record-Level Changes

This section discusses changes that institutions made to individual data records. A change in completions data for a particular record and demographic group was identified by comparing the originally submitted data value to the revised data value. After a change was identified, the type of individual data record change was determined. Each of the 16 demographic groups was evaluated independently.

For completions data for the 16 demographic groups, reporting inconsistencies across institutions exist for cases where no degree was conferred. Some institutions used blank and zero interchangeably; that is, some institutions reported such cases with a blank/missing value, whereas others reported a zero. The inconsistency also exists across the two data collections (original and revised) within institutions. Consequently, comparing values for the two data points is somewhat complicated. For example, a change from zero in the original submission to blank in the revised submission may not necessarily be a true change. A change from missing (nonrespondent) to a nonzero value and a change from a zero (reported) to a nonzero value should be treated as different types of changes.

In evaluating changes between the two data points, it was necessary to integrate case-level information such as response status, source of data (original or revision, or both), and key variables (degree level, major field, and first or second major) to establish the correct status. Table 4.6 presents a crosswalk relating record-level changes to institutional-level changes. This table summarizes the process of identifying changes in individual data records.

Table 4.6. Institutional-level changes and record-level changes evaluated in the analysis of completions data for academic year 2001–02

Institutional-level change	Record-level change
No revised data submitted	
Respondent, no change made	Value reported (>0, 0), no change made
Respondent to not applicable	Value reported to not applicable
Missing (nonrespondent imputed), no change made	Missing to missing (no change made)
Missing (nonrespondent imputed) to not applicable	Missing to not applicable
Revised data submitted	
Respondent, submitted the same CIPCODE and degree levels	Reported (>0), no change made
	Reported (>0), change made (to >0, 0, or blank)
	Zero, no change made (0 or blank)
	Zero to reported (>0)
Respondent, dropped some CIPCODE and degree levels	Reported (>0), no change made
	Reported (>0), change made (to >0, 0, or blank)
	Zero, no change made (0 or blank)
	Zero to reported (>0)
Respondent, added new CIPCODE and degree levels	Reported (>0, 0) to not applicable
	Reported (>0), no change made
	Reported (>0), change made (to >0, 0, or blank)
	Zero, no change made (0 or blank)
	Zero to reported (>0)
Respondent, dropped and added CIPCODE and degree levels	Not applicable to reported (>0, 0)
	Not applicable to blank
	Reported (>0), no change made
	Reported (>0), change made (to >0, 0, or blank)
	Zero, no change made (0 or blank)
Nonrespondent imputed, submitted the same CIPCODE and degree levels	Zero to reported (>0)
	Reported (>0, 0) to not applicable
	Not applicable to reported (>0, 0)
Nonrespondent imputed, dropped and added CIPCODE and degree levels	Not applicable to blank
	Missing to missing
Nonrespondent imputed, dropped and added CIPCODE and degree levels	Missing to reported (>0, 0)
	Missing to missing
	Missing to reported (>0, 0)
	Missing to not applicable
Not applicable, submitted revision data	Not applicable to reported (>0, 0)
	Not applicable to blank
	Not applicable to reported (>0, 0)

Table 4.7 presents flag variable codes that identify the types of changes for individual data records. When an institution makes a revision, it might change data for only one demographic group. Consequently, individual data item changes were evaluated independently. Values of -1 and 0 indicate no change was made to the data item, while values of 1 to 7 indicate some type of change was made. “Not applicable,” as it applies to change types 3–6, means the institution did not report completions data for a record (a combination of AWLEVEL, CIPCODE, and MAJORNUM) in the original submission (or in the revised submission) but did report the data in the revised submission (or in the original submission).

Table 4.7. Codes for types of data record changes used in the evaluation of the IPEDS completions data for academic year 2001–02

Code for type of individual data changes or no change	Description	
	Original submission	Revised submission
-1	Missing	Missing
0	Value reported	No change made
1	Value reported	Change made
2	Missing	Value reported
3	Missing	Not applicable (CIPCODE dropped)
4	Value reported	Not applicable (CIPCODE dropped)
5	Not applicable	Value reported (new CIPCODE)
6	Not applicable	Zero or missing (new CIPCODE)

Tables 4.8 and 4.9 present the total number and percentage, respectively, of changes to individual data records in the original submission for each of the 16 demographic groups. The data in these tables were computed based on all records from the 174 Title IV institutions that revised data except for records with CIPCODEs of 99.0000⁴⁵.

In general, tables 4.8 and 4.9 indicate that institutions changed, at most, 26 percent of the data for each of the demographic groups. This result implies that originally submitted data from these institutions were at least partially valid. Most changes resulted from institutions providing data that were not entered in the previous data collection (individual changes of type 5) and reporting data they failed to report in the original submission (individual changes of type 2).

⁴⁵ This code represents a summation of the number of degrees awarded for all 16 demographic groups. The analysis does not include these records because they were generated automatically and including them would result in double counting of the number of degrees awarded.

Table 4.8. Number of records changed by Title IV institutions for the academic year 2001–02 by type of record-level changes, race/ethnicity, and gender: United States and other jurisdictions, fall 2003 revisions to 2002 data

Race/ethnicity and gender	Total	Total no change	No change ¹		Total change	Type of change ¹					
			-1	0		1	2	3	4	5	6
Grand total men	3,773	2,888	214	2,674	885	202	232	4	9	438	0
Grand total women	3,773	2,805	214	2,591	968	285	232	4	9	438	0
Nonresident alien men	3,773	3,128	313	2,815	645	61	133	4	9	261	177
Nonresident alien women	3,773	3,123	314	2,809	650	67	132	4	9	265	173
Black non-Hispanic men	3,773	3,099	295	2,804	674	72	151	4	9	269	169
Black non-Hispanic women	3,773	3,050	286	2,764	723	112	160	4	9	271	167
American Indian/Alaskan Native men	3,773	3,147	293	2,854	626	22	153	4	9	252	186
American Indian/Alaskan Native women	3,773	3,150	296	2,854	623	22	150	4	9	243	195
Asian/Pacific Islander men	3,773	3,125	305	2,820	648	56	141	4	9	267	171
Asian/Pacific Islander women	3,773	3,107	308	2,799	666	77	138	4	9	282	156
Hispanic men	3,773	3,075	283	2,792	698	84	163	4	9	270	168
Hispanic women	3,773	3,051	284	2,767	722	109	162	4	9	264	174
White non-Hispanic men	3,773	2,997	266	2,731	776	145	180	4	9	338	100
White non-Hispanic women	3,773	2,923	251	2,672	850	204	195	4	9	347	91
Race/ethnicity unknown men	3,773	3,120	307	2,813	653	63	139	4	9	260	178
Race/ethnicity unknown women	3,773	3,093	304	2,789	680	87	142	4	9	257	181

¹ Categories are defined as follows:

-1 = missing to missing

0 = value reported, no change made

1 = value reported, change made

2 = value not reported/missing to value reported

3 = value not reported/missing to not applicable (CIPCODE dropped)

4 = value reported to not applicable (CIPCODE dropped)

5 = not applicable to value reported (new CIPCODE)

6 = not applicable to zero/missing (new CIPCODE)

NOTE: The unit of analysis for this data is the data record. The table was constructed based on the 174 Title IV institutions that changed their originally submitted data. The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Table 4.9. Percentage of records changed by Title IV institutions for the academic year 2001–02 by type of record-level changes, race/ethnicity, and gender: United States and other jurisdictions, fall 2003 revisions to 2002 data

Race/ethnicity and gender	Total cases	No change ¹			Type of change ¹						
		Percent no change	-1	0	Percent change	1	2	3	4	5	6
Grand total men	100.0	76.5	5.7	70.9	23.5	5.4	6.1	0.1	0.2	11.6	0.0
Grand total women	100.0	74.3	5.7	68.7	25.7	7.6	6.1	0.1	0.2	11.6	0.0
Nonresident alien men	100.0	82.9	8.3	74.6	17.1	1.6	3.5	0.1	0.2	6.9	4.7
Nonresident alien women	100.0	82.8	8.3	74.5	17.2	1.8	3.5	0.1	0.2	7.0	4.6
Black non-Hispanic men	100.0	82.1	7.8	74.3	17.9	1.9	4.0	0.1	0.2	7.1	4.5
Black non-Hispanic women	100.0	80.8	7.6	73.3	19.2	3.0	4.2	0.1	0.2	7.2	4.4
American Indian/Alaskan Native men	100.0	83.4	7.8	75.6	16.6	0.6	4.1	0.1	0.2	6.7	4.9
American Indian/Alaskan Native women	100.0	83.5	7.8	75.6	16.5	0.6	4.0	0.1	0.2	6.4	5.2
Asian/Pacific Islander men	100.0	82.8	8.1	74.7	17.2	1.5	3.7	0.1	0.2	7.1	4.5
Asian/Pacific Islander women	100.0	82.3	8.2	74.2	17.7	2.0	3.7	0.1	0.2	7.5	4.1
Hispanic men	100.0	81.5	7.5	74.0	18.5	2.2	4.3	0.1	0.2	7.2	4.5
Hispanic women	100.0	80.9	7.5	73.3	19.1	2.9	4.3	0.1	0.2	7.0	4.6
White non-Hispanic men	100.0	79.4	7.1	72.4	20.6	3.8	4.8	0.1	0.2	9.0	2.7
White non-Hispanic women	100.0	77.5	6.7	70.8	22.5	5.4	5.2	0.1	0.2	9.2	2.4
Race/ethnicity unknown men	100.0	82.7	8.1	74.6	17.3	1.7	3.7	0.1	0.2	6.9	4.7
Race/ethnicity unknown women	100.0	82.0	8.1	73.9	18.0	2.3	3.8	0.1	0.2	6.8	4.8

¹ Categories are defined as follows:

- 1 = missing to missing
- 0 = value reported, no change made
- 1 = value reported, change made
- 2 = value not reported/missing to value reported
- 3 = value not reported/missing to not applicable (CIPCODE dropped)
- 4 = value reported to not applicable (CIPCODE dropped)
- 5 = not applicable to value reported (new CIPCODE)
- 6 = not applicable to zero/missing (new CIPCODE)

NOTE: The unit of analysis for the counts is the data record. The table was constructed based on the 174 Title IV institutions that changed their originally submitted data. The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Magnitude of Changes

This section discusses the size of the changes to completions data. Size of change was measured as the difference between data submitted or imputed in the original submission and data submitted in the revised submission. To ensure consistency with the population reported in most of the published E.D. Tabs tables for the Completions component, the focus of the analysis is limited to

- changes made by degree-granting institutions in the United States; and
- degrees conferred for the first major (second major degrees are not considered).

The unit of analysis is each record defined by a combination of institutional ID, degree level, field of study, and major number. The size of change on a particular variable/demographic group

for an institution is defined as the net difference between the data value in the revised submission and the data value in the original submission. That is,

$$DIFF_{ij} = COMPLETION_{2ij} - COMPLETION_{1ij}$$

where

$DIFF_{ij}$ = difference for demographic group i , record j

$COMPLETION_{1ij}$ = original/imputed value of demographic group i , record j

$COMPLETION_{2ij}$ = new/revised value of demographic group i , record j

The analyses are presented as descriptive statistics of differences for the 16 data items. The analyses are performed separately for the following individual data change groups (see table 4.7 for a description of the codes for types of data record changes):

- changes of type 1 (data reported/nonmissing at both data points);
- changes of types 4 and 5 (data reported only in one data collection);
- changes of type 2 (missing and imputed data to reported/revised data); and
- overall changes.

The analysis of change group 1 (type 1) evaluates the size of the change when an institution reported a value in the original submission and then revised that value in the revised submission. The analysis of change group 2 (types 4 and 5) evaluates the size of the change when an institution did not report data (data was missing) in the original submission but then provided the missing data in the revised submission or vice versa. For the analysis of change group 2 (types 4 and 5), a nonreported zero (missing/blank) is treated as a reported zero. The analysis of change group 3 evaluates the imputations made when the original submission had missing data. The analysis of change group 4 evaluates the impact on published data of changes made through the revision system.

Size of Changes in First-Major Degrees Conferred From Data in Both Data Collections

Table 4.10 provides summary statistics for changes of type 1 (where data were reported in both data collections). On average, the size of changes is small for all 16 demographic groups. The changes have a larger impact (a difference of more than 1,000 completions) on the number of degrees awarded to women. In this demographic group, the size of changes ranged from -1,763 to 203 completions. For the total number of completions by gender, the average size of changes (in those records that were changed) is one completion for men and five completions for women.

Table 4.10. Descriptive statistics of differences between the number of reported first-major degrees conferred in both revised and original data for Title IV degree-granting institutions by type of descriptive statistic, number of record changes, race/ethnicity, and gender: United States, fall 2003 revisions to 2002 data

Race/ethnicity and gender	Number of record changes	Type of statistic							
		Total	Mean of difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Grand total men	167	-159	-1.0	67.5	-739	-1	1	7	129
Grand total women	239	-1,150	-4.8	119.3	-1,763	-1	1	5	203
Nonresident alien men	59	-115	-1.9	23.5	-117	-1	1	2	80
Nonresident alien women	64	-229	-3.6	26.6	-175	-1	1	2	23
Black non-Hispanic men	55	-81	-1.5	12.8	-83	-1	1	2	13
Black non-Hispanic women	99	-260	-2.6	30.5	-291	-1	1	3	24
American Indian/Alaskan Native men	13	-9	-0.7	5.9	-19	-1	1	1	7
American Indian/Alaskan Native women	16	-15	-0.9	6.1	-20	-2	-1	1	9
Asian/Pacific Islander men	47	170	3.6	17.4	-63	1	1	9	71
Asian/Pacific Islander women	66	81	1.2	15.3	-104	-1	1	3	26
Hispanic men	60	73	1.2	2.9	-12	1	1	2	7
Hispanic women	77	114	1.5	5.6	-37	1	1	3	18
White non-Hispanic men	129	-117	-0.9	39.7	-425	-1	1	5	43
White non-Hispanic women	180	-726	-4.0	80.0	-1,044	-1	1	4	88
Race/ethnicity unknown men	59	-80	-1.4	32.0	-236	1	1	4	21
Race/ethnicity unknown women	82	-115	-1.4	27.4	-214	-1	1	3	43

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Size of Changes in First-Major Degrees Conferred From Adding or Dropping Records

Table 4.11 provides summary statistics for changes of types 4 and 5 (changes in the number of degrees conferred because institutions added or dropped a particular CIPCODE and/or degree level). The demographic groups in which estimates of change differ by more than 1,000 completions are White non-Hispanic women, grand total men, and grand total women. Changes in the demographic groups affected aggregate numbers. Individual changes, however, were small (ranging from -62 to 297 completions).

Table 4.11. Descriptive statistics of differences between the number of reported first-major degrees conferred only in the original or revised data for Title IV degree-granting institutions by type of descriptive statistics, number of record changes, race/ethnicity, and gender: United States, fall 2003 revisions to 2002 data

Race/ethnicity and gender	Number of record changes	Type of statistic							
		Total	Mean of difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Grand total men	254	1,523	6.0	14.9	-62	0	2	6	153
Grand total women	254	1,987	7.8	22.9	-9	0	2	6	297
Nonresident alien men	134	170	1.3	4.2	0	0	0	1	38
Nonresident alien women	139	139	1.0	2.9	0	0	0	1	24
Black non-Hispanic men	124	93	0.8	2.4	-2	0	0	1	20
Black non-Hispanic women	127	137	1.1	3.3	0	0	0	1	31
American Indian/Alaskan Native men	124	145	1.2	4.2	0	0	0	0	29
American Indian/Alaskan Native women	120	98	0.8	2.4	0	0	0	0	17
Asian/Pacific Islander men	131	111	0.8	2.9	0	0	0	1	27
Asian/Pacific Islander women	144	107	0.7	1.7	0	0	0	1	15
Hispanic men	124	117	0.9	2.6	-1	0	0	1	20
Hispanic women	121	185	1.5	4.2	0	0	0	1	34
White non-Hispanic men	185	800	4.3	12.4	-59	0	1	5	121
White non-Hispanic women	188	1,187	6.3	21.0	-9	0	2	5	255
Race/ethnicity unknown men	129	87	0.7	2.3	0	0	0	1	23
Race/ethnicity unknown women	124	134	1.1	4.1	0	0	0	1	36

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Evaluation of Imputed Values

Before publishing E.D. Tabs tables and releasing data for public use, NCES imputed completions data that were missing from the original submission. When using the IPEDS Prior Year Data Revision System to submit revised data, institutions saw only the original blank field for missing data. The imputed and revised values were compared to evaluate their similarity based on individual data value changes of type 2. As tables 4.8 and 4.9 show, about 6 percent of the

revised completions data were missing in the original submission and subsequently imputed (changes of type 2).

Table 4.12 presents summary statistics for the differences between the imputed and revised values. On average, most imputed values were similar to the true values (assuming resubmitted values are true values). The mean of differences between imputed and resubmitted values is at most two completions. The maximum difference between imputed and revised values for the number of degrees awarded by a race and gender combination is 34 completions. For the estimation of total degrees awarded by gender, the largest difference between the imputed and resubmitted values is 65 completions. Imputation was not used to predict individual values closely but rather to maintain the overall distribution of key statistics (such as total degrees awarded). The imputed values seem to serve this purpose. In addition, the impact of the size of changes from imputed to revised values is small relative to other previously discussed types of changes.

Table 4.12. Descriptive statistics of differences between the imputed number of first-major degrees conferred in the original and the revised submission for Title IV degree-granting institutions by type of descriptive statistics, number of record changes, race/ethnicity, and gender: United States, fall 2003 revisions to 2002 data

Race/ethnicity and gender	Number of record changes	Type of statistic							
		Total	Mean of difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Grand total men	76	40	0.5	7.1	-26	-1	0	2	33
Grand total women	76	-125	-1.6	13.8	-47	-4	0	1	65
Nonresident alien men	29	-2	-0.1	1.6	-8	0	0	0	2
Nonresident alien women	29	1	0.0	0.2	0	0	0	0	1
Black non-Hispanic men	40	23	0.6	2.1	-2	0	0	1	12
Black non-Hispanic women	47	8	0.2	4.6	-12	0	0	1	25
American Indian/Alaskan Native men	36	1	0.0	1.1	-4	0	0	0	4
American Indian/Alaskan Native women	37	9	0.2	1.8	-1	0	0	0	9
Asian/Pacific Islander men	35	5	0.1	1.1	-3	0	0	0	5
Asian/Pacific Islander women	33	-7	-0.2	1.7	-7	0	0	0	1
Hispanic men	36	15	0.4	2.2	-6	0	0	1	9
Hispanic women	34	-38	-1.1	4.0	-17	0	0	0	4
White non-Hispanic men	49	24	0.5	6.8	-24	0	0	1	21
White non-Hispanic women	61	-71	-1.2	9.0	-34	-3	0	1	34
Race/ethnicity unknown men	29	3	0.1	0.3	0	0	0	0	1
Race/ethnicity unknown women	30	23	0.8	1.8	-1	0	0	1	8

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Table 4.13 presents summary statistics of the differences between imputed and revised data by level of degrees. The maximum value for such differences is 34 completions. When the aggregate estimates of total degrees awarded are presented by level of degrees, imputation has a small impact of, at most, 135 completions. Thus, for aggregate estimates such as those in E.D. Tabs, the imputation of missing data is reasonable.

Table 4.13. Descriptive statistics of differences between the imputed number of degrees conferred and the revised submission for Title IV institutions by type of descriptive statistics, number of records, and award level: United States, fall 2003 revisions to 2002 data

Award level	Number of records	Type of statistic							
		Total	Mean of difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Award of less than 1 academic year	27	-135	-5.0	9.5	-34	-10	-1	1	9
Award of at least 1 but less than 2 academic years	89	-36	-0.4	3.9	-15	0	0	0	23
Associate's degree	200	52	0.3	2.6	-15	0	0	1	15
Award of at least 2 but less than 4 academic years	†	†	†	†	†	†	†	†	†
Bachelor's degree	106	37	0.3	2.5	-8	0	0	0	21
Post-baccalaureate certificate	14	2	0.1	0.7	-1	0	0	0	2
Master's degree	70	104	1.5	5.9	-7	0	0	1	34
Post-master's certificate	†	†	†	†	†	†	†	†	†
Doctor's degree	3	2	0.7	0.6	0	0	1	1	1
First-professional degree	16	-32	-2.0	6.1	-24	0	0	0	0
First-professional certificate	†	†	†	†	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Size of Overall Changes in First-Major Degrees Conferred

Table 4.14 summarizes the impact of the changes on the 16 demographic groups reported in the IPEDS completions data. This table indicates that revisions made by institutions have a small impact on the number of degrees conferred by race and gender (all less than 1,000 completions). Only a few institutions made revisions that resulted in a difference of more than 1,000 completions, indicating that the overall impact on total completions for these 16 demographic groups is minor.

Table 4.14. Descriptive statistics of differences between the number of reported first-major degrees conferred in the revised and original data for Title IV degree-granting institutions by type of descriptive statistics, number of record changes, race/ethnicity, and gender: United States, fall 2003 revisions to 2002 data

Race/ethnicity and gender	Number of record changes	Type of statistic							
		Mean of Total difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value	
Grand total men	2,834	777	0.3	17.3	-739	0	0	0	153
Grand total women	2,834	-5	0.0	35.5	-1,763	0	0	0	297
Nonresident alien men	2,834	34	0.0	3.5	-117	0	0	0	80
Nonresident alien women	2,834	-99	0.0	4.1	-175	0	0	0	24
Black non-Hispanic men	2,834	-24	0.0	1.9	-83	0	0	0	20
Black non-Hispanic women	2,834	-204	-0.1	5.8	-291	0	0	0	31
American Indian/Alaskan Native men	2,834	83	0.0	1.1	-19	0	0	0	29
American Indian/Alaskan Native women	2,834	51	0.0	0.8	-20	0	0	0	17
Asian/Pacific Islander men	2,834	264	0.1	2.4	-63	0	0	0	71
Asian/Pacific Islander women	2,834	141	0.0	2.4	-104	0	0	0	26
Hispanic men	2,834	116	0.0	1.0	-24	0	0	0	20
Hispanic women	2,834	107	0.0	1.6	-37	0	0	0	34
White non-Hispanic men	2,834	326	0.1	9.3	-425	0	0	0	121
White non-Hispanic women	2,834	-28	0.0	21.0	-1,044	0	0	0	255
Race/ethnicity unknown men	2,834	-22	0.0	4.6	-236	0	0	0	23
Race/ethnicity unknown women	2,834	27	0.0	4.7	-214	0	0	0	43

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

The impact of changes by level of degrees was also investigated. Table 4.15 indicates that revisions made by institutions significantly affect published counts of associate’s degrees conferred: the published estimate was overestimated by 3,765 completions. This change was driven by an institution that revised its total reported number of completions by 2,502 associate’s degrees. Revisions made by institutions also affect the total number of bachelor’s degrees conferred (by 2,409 completions) and total number of master’s degrees conferred (by 2,058 completions). The impact of these changes on other subdomains can be seen through the replication of ED Tabs tables in the next section.

Table 4.15. Descriptive statistics of differences between the number of reported degrees conferred in the revised and original data for Title IV institutions by type of descriptive statistics, number of records, and award level: United States, fall 2003 revisions to 2002 data

Award level	Number of record changes	Type of statistic							
		Total	Mean of difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Award of less than 1 academic year	1,414	-435	-0.3	3.5	-41	0	0	0	59
Award of at least 1 but less than 2 academic years	1,848	362	0.2	3.2	-59	0	0	0	41
Associate's degree	3,724	-3,765	-1.0	20.2	-1,044	0	0	0	36
Award of at least 2 but less than 4 academic years	84	11	0.1	0.7	0	0	0	0	6
Bachelor's degree	16,800	2,409	0.1	1.8	-41	0	0	0	88
Post-baccalaureate certificate	868	-15	0.0	0.4	-8	0	0	0	2
Master's degree	9,688	2,058	0.2	3.5	-21	0	0	0	255
Post-master's certificate	1,176	307	0.3	2.6	-7	0	0	0	74
Doctor's degree	3,724	278	0.1	0.6	-5	0	0	0	15
First-professional degree	336	-438	-1.3	17.8	-236	0	0	0	20
First-professional certificate	14	0	0.0	0.0	0	0	0	0	0

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2001–02, submitted fall 2002 and revised fall 2003.

Aggregate Differences Between Reported and Revised Data

This section evaluates the impact of changes to aggregate estimates as published in the E.D. Tabs. The study focused on estimates in tables B, C, 8, 9, 10, and 11 in *Postsecondary Institutions in the United States: Fall 2002 and Degrees and Other Awards Conferred: 2001-02* (Knapp et al. 2003). These tables were replicated using the revised submission data. Tables D-2 through D-6 in the supplemental tables present the originally published estimates and revised estimates, along with differences by key domains of interest.⁴⁶

The impact of the revisions on aggregate estimates is relatively small for most domains of interest (table cells). For the entire domain (that is, total, all degrees, United States), the difference between the originally published and revised data is 542 completions, which is less than 0.03 percent of the originally published estimate (2,494,009 completions). The majority of the table cells have a difference of less than 1,000 completions; only a few cells have a larger difference. The largest difference (–3,820 completions) resulted from changes in the number of associate's degrees conferred by public institutions.

⁴⁶ The difference is computed as the aggregate count (based on the revised data) minus the published count (based on the original and/or imputed data). This difference was computed for both total and percent distribution. Tables D-2 through D-6 in the supplemental tables present these values in the "Difference" columns.

The other cells affected by changes with differences larger than 1,000 completions were:

- estimates for total associate's, bachelor's, and master's degrees conferred;
- estimates for associate's, bachelor's, and master's degrees conferred by public institutions;
- most associate's, bachelor's, and master's degrees conferred by gender; and
- associate's, bachelor's, and master's degrees awarded to non-Hispanic Whites.

The large differences in the estimates of total associate's, bachelor's, and master's degrees conferred resulted mostly from data changes made by public institutions, where some institutions revised the originally reported values, added completions data for new CIPCODEs, and/or dropped the completions data for the originally reported fields of study. These differences, however, can still be considered minor for a statistic such as the total (for example, a relative change of less than 1 percent of the original value of 471,660 completions for associate's degrees granted by public institutions). In general, the differences for the percent distribution between published and revised numbers are below 1 percent across all cells.

Summary

Only 3 percent of the Title IV institutions submitted revised Completions data. Of this 3 percent, not all institutions changed data; most provided data that they had not submitted previously. For data that were changed, on average the changes were small. The institutions likely to make revisions were less-than-2-year non-degree-granting institutions.

Values missing from the original submission were imputed. The size of differences between imputed and revised values was small, which indicates that the imputed values were acceptable.

CHAPTER 5. ENROLLMENT

Introduction

This chapter reviews enrollment data collected from institutions through the IPEDS web-based data collection system during the spring of 2003 and subsequently revised during the spring of 2004. This component of the IPEDS web-based survey has six parts, Parts A–F. For information on the survey forms and screens used for the Enrollment component go to <http://nces.ed.gov/ipeds/ipedssurveys.asp>.

Parts A, B, C, and D requested enrollment data as of the institution’s official fall reporting date (or October 15, 2002) during the spring of 2003. Part A collected summary data on the number of students enrolled in the fall. The requested totals included the number of first-time, first-year, degree/certificate-seeking undergraduate freshmen students, the total number of degree/certificate-seeking undergraduates, total undergraduates, total graduate students, and total first-professional students—all by race/ethnicity, gender, and enrollment status (full- or part-time).

Part B collected the total number of students enrolled in the fall for each student level (undergraduate, graduate, and first-professional) by age, gender, and enrollment status. Part B was excluded from the analysis of the quality of enrollment data because it was optional during the original reporting period.

Part C collected enrollment totals by state residence for first-time, first-year, degree/certificate-seeking undergraduate students, and the number of those students enrolled in the fall who completed high school within the preceding 12 months.

Part D collected enrollment totals for undergraduate students who entered the institution for the first time in the fall. The requested totals included both full-time and part-time undergraduate students, whether degree/certificate-seeking or not, and students who transferred into the institution. Like Part B, Part D was excluded from the analysis of the quality of enrollment data because it was optional during the original reporting period.

Parts E and F collected data for a 12-month reporting period. Institutions were required to indicate the 12-month period for which they were reporting—either July 1, 2001 through June 30, 2002 or September 1, 2001 through August 31, 2002.⁴⁷ Part E collected total unduplicated student counts by race/ethnicity, gender, and student level for those students enrolled during the reporting period, while Part F collected instructional activity totals (credit hours and contact hours) at the undergraduate and graduate levels.

Data collected in spring 2003 were compared to revised data collected in spring 2004 to assess the quality of enrollment data. The IPEDS data were also compared to Thomson Peterson data collected during the 2002–03 academic year.

⁴⁷ For parts A, B, C, and D, information was requested as of fall 2002. For parts E and F information was requested for the academic year 2001–2002. In tables and source notes following this report, however, information collected for all parts (A, B, C, D, E, and F) is referred to as “enrollment data for fall 2002.”

Data Used to Compare Original and Revised Values

As shown in table 5.1, the assessment used five types of datasets.⁴⁸ Two datasets provided information from Part A (hereafter referred to as “fall enrollment” and “CIP code enrollment”), one provided information from Part C (hereafter referred to as “residence of freshman”), one provided information from Part E (hereafter referred to as “unduplicated headcount”), and one provided information from Part F (hereafter referred to as “instructional activity”). Each dataset except the instructional activity dataset (which was a flat file) had a rectangular file structure; that is, information was requested by various student characteristics (e.g., race/ethnicity, undergraduate or graduate status, part-time or full-time enrollment). Therefore, each institution had to provide multiple enrollment totals. The unique multiple totals entered by the institution (for example, the combination of student characteristics—the number of Hispanic part-time graduate students) represented the primary unit of analysis for each dataset.⁴⁹

Table 5.1. Description of type of datasets by enrollment component part and data file name

Enrollment component part	Data file name	File description
Part A	Fall enrollment data	Enrollment totals by attendance status and student level
	CIP code enrollment data	Enrollment totals by attendance status and student level for major fields of study ¹
Part C	Residence of freshman enrollment data	Enrollment totals for first-time, first-year degree/certificate-seeking undergraduate students
Part E	Unduplicated headcount data	Unduplicated headcount totals by student level
Part F	Instructional activity data	Total instructional activity credit hours for undergraduates and graduates and contact hours for undergraduates

¹ The CIP code dataset contains the same data as the fall enrollment dataset except the information is provided by major field of study. The major fields for which data were collected are: Education, Engineering, Law, Biological Sciences/Life Sciences, Mathematics, Physical Sciences, Dentistry, Medicine, Business Management and Administrative Services
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

The fall enrollment dataset, CIP code dataset, and unduplicated headcount dataset contained 17 race/ethnicity and gender variables (table 5.2).⁵⁰ Institutions were asked to provide enrollment

⁴⁸ For each type, one file contained originally submitted data and one contained revised data. Therefore, the total number of unique files containing enrollment data was ten (i.e., two for each type).

⁴⁹ A description of all variables from the original, revised, and header files used in the assessment of the Enrollment component are given in table E.1 of Appendix E.

⁵⁰ The last category, grand total men and women, was included only in the unduplicated headcount dataset. The remaining two datasets contained only 16 race/ethnicity and gender categories.

counts for each of these variables except the grand totals for men and women, which were automatically computed by the web-based data collection system.

Table 5.2. Required variables for institutions submitting enrollment data for the fall enrollment, CIP code, and unduplicated headcount datasets

Enrollment variables for fall enrollment, CIP code, and unduplicated head count datasets	Description
Nonresident alien men	Men of nonresident alien origin
Nonresident alien women	Women of nonresident alien origin
Black non-Hispanic men	Men of Black non-Hispanic origin
Black non-Hispanic women	Women of Black non-Hispanic origin
American Indian or Alaskan Native men	Men of American Indian or Alaskan Native origin
American Indian or Alaskan Native women	Women of American Indian or Alaskan Native origin
Asian or Pacific Islander men	Men of Asian or Pacific Islander origin
Asian or Pacific Islander women	Women of Asian or Pacific Islander origin
Hispanic men	Men of Hispanic origin
Hispanic women	Women of Hispanic origin
White non-Hispanic men	Men of White non-Hispanic origin
White non-Hispanic women	Women of White non-Hispanic origin
Race/ethnicity unknown men	Men of an unknown ethnic origin
Race/ethnicity unknown women	Women of unknown ethnic origin
Grand total men	Total number of men across all ethnicity categories
Grand total women	Total number of woman across all ethnicity categories
Grand total men and women ¹	Total number of men and women across all ethnicity categories

¹This variable was only included in the unduplicated headcount data set and was computed automatically by the web-based data collection system.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

For each of the 14 race/ethnicity and gender variables,⁵¹ institutions were also required to report the number of students in various attendance status and student level categories. These combinations resulted in the enrollment counts that institutions were required to submit (e.g., total number of full-time, undergraduate, degree-seeking, first-time, nonresident alien men). Table 5.3 provides a list of these categories by dataset.

⁵¹ Recall that the summary totals for men and women were automatically computed by the web-based data collection system. Therefore, for fall enrollment and CIP code enrollment institutions provided enrollment totals for 14, not 16, variables, and for unduplicated headcount they provide counts for 17 variables.

Table 5.3. Required attendance status and student level categories for each enrollment variable by type of enrollment dataset

Enrollment datasets	Attendance status and student level categories
Fall enrollment	Full-time undergraduate, degree-seeking, first-time students Full-time undergraduate, degree-seeking, other-than-first-time students Full-time undergraduate, non-degree-seeking students Part-time undergraduate, degree-seeking, first-time students Part-time undergraduate, degree-seeking, other-than-first-time students Part-time undergraduate, non-degree-seeking students Full-time graduate students Part-time graduate students Full-time first-professional students Part-time first-professional students
CIP code enrollment ¹	Full-time undergraduate, degree-seeking, first-time students Full-time undergraduate, degree-seeking, other-than-first-time students Full-time undergraduate, non-degree-seeking students Part-time undergraduate, degree-seeking, first-time students Part-time undergraduate, degree-seeking, other-than-first-time students Part-time undergraduate, non-degree-seeking students Full-time graduate students Part-time graduate students Full-time first-professional students Part-time first-professional students
Unduplicated headcount	Number of undergraduate students Number of graduate students Number of first-professional students

¹ The CIP code dataset contains the same data as the fall enrollment dataset except that the information is provided by major field of study. The major fields for which data were collected are education, engineering, law, biological sciences/life sciences, mathematics, physical sciences, dentistry, medicine, business management, and administrative services.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Information collected for the residence of freshmen and instructional activity datasets differed somewhat. For the residence of freshmen dataset, institutions were asked to provide enrollment information by state rather than the race/ethnicity and gender categories previously described. For each state, institutions were expected to provide enrollment counts by the following student level categories:

- total number of first-time, degree/certificate-seeking undergraduates; and
- total number of students who graduated from high school in the past 12 months.

For the instructional activity dataset, institutions were required to report the total number of instructional contact and/or credit hours generated over the past 12 months. They were not required to provide this information by any specific student or institutional level category, except graduate and undergraduate levels. In other words, unlike the previous four datasets, institutions were not required to enter multiple counts for a requested variable. Thus, the instructional activity dataset was the only dataset where institutions had one record for each variable (e.g., the only dataset that was a flat file). The specific variables requested were

- total number of instructional activity credit hours for undergraduates;
- total number of instructional contact hours for undergraduates; and
- total number of instructional activity credit hours for graduates.

Table 5.4 indicates that when all five dataset types are considered, a total of 6,508 institutions submitted 2002 enrollment data during the spring of 2003 or during the spring of 2004.⁵² Just under one-third of these institutions were public institutions, while just under 40 percent were 4-year institutions.

Table 5.4. Number of Title IV institutions that submitted enrollment data for the fall of 2002 by geographic area, control of institution, and level of institution: United States and other jurisdictions

Level of institution	United States					Other jurisdictions			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
All institutions	6,508	6,354	2,051	1,921	2,382	154	29	48	77
4 years and above	2,551	2,490	632	1,558	300	61	18	36	7
At least 2 but less than 4 years	2,194	2,170	1,155	251	764	24	11	3	10
Less than 2 years	1,763	1,694	264	112	1,318	69	0	9	60

NOTE: The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Comparison of IPEDS Original and Revised Data

This section examines the number of institutions making changes to enrollment data and the number of changes within institutions. Additionally, an examination of the types of changes made by institutions is also presented.

Number of Institutions Making Changes

A total of 119 institutions made at least one change to any enrollment data record in the spring of 2004 (table 5.5). This number is 1.8 percent of all institutions providing enrollment data.

Depending on the type of enrollment data reported, this total varied from a low of 25 institutions (0.3 percent of all institutions) for the CIP code enrollment data to a high of 119 institutions (1.8 percent of all institutions) for unduplicated headcount data.

⁵² The analysis revealed that there were 11 institutions that did not originally submit enrollment data in the spring of 2003 but subsequently provided data through the prior year revision system in spring 2004.

Table 5.5. Number and percent of postsecondary Title IV institutions making any change to enrollment data by type of enrollment data reported: United States and other jurisdictions, spring 2004 revisions to 2003 data

Type of enrollment data reported	Total number of institutions making changes	Percent of all institutions ¹
All reported enrollment data	119	1.8
Fall enrollment data		
Residence of freshman data	65	0.9
CIP code data	70	1.0
Unduplicated headcount data	25	0.3
Instructional activity data	119	1.8

¹The denominator for this column is the total number of postsecondary Title IV institutions that submitted enrollment data for the fall of 2002 (N=6,508).

NOTE: Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Public institutions made most of the changes for the fall enrollment, residence of freshman, and unduplicated headcount data. Private not-for-profit institutions made most of the changes for the CIP code enrollment data and private for-profit institutions made most of the changes for the instructional activity data.

Regardless of the type of data reported, 4-year and 2-year institutions made changes with relatively equal frequency (table 5.6). The exception was for the CIP code enrollment data, where only 4-year institutions made changes. Less than 2-year institutions made the least number of changes of all institutional levels regardless of the type of enrollment data reported. Table 5.7 presents percentage distributions by geographic location and control for each type of data and level of institution.⁵³

⁵³ Note that among the 119 institutions that made changes, the total number of institutions in other jurisdictions that made any change never exceeded 10 percent. The number was as low as 2.6 percent for instructional activity data and as high as 8 percent for CIP code data. These percentages are for all institutions regardless of control and level of institution. The actual numbers were too small to provide meaningful tables for the analyses that follow, yet they were too large to ignore. Therefore, in all analyses that follow except the aggregate bias analysis, all institutions making changes are analyzed regardless of geographic area.

Table 5.6. Number of Title IV institutions that made any change to enrollment data by geographic area, control of institution, type of enrollment data reported, and level of institution: United States and other jurisdictions, spring 2004 revisions to 2003 data

Type of enrollment data reported and level of institution	United States					Other jurisdictions			
	Total	Private			Total	Private			
		Total	Public	Not-for-profit		For-profit	Public	Not-for-profit	For-profit
Fall enrollment data	65	61	28	15	18	4	3	1	0
4 years and above	24	21	9	12	0	3	2	1	0
At least 2 but less than 4 years	33	32	19	3	10	1	1	0	0
Less than 2 years	8	8	0	0	8	0	0	0	0
Residence of freshman data	70	66	36	16	14	4	3	0	1
4 years and above	32	30	16	14	0	2	2	0	0
At least 2 but less than 4 years	29	28	20	2	6	1	1	0	0
Less than 2 years	9	8	0	0	8	1	0	0	1
CIP code data	25	23	9	14	0	2	1	1	0
4 years and above	25	23	9	14	0	2	1	1	0
At least 2 but less than 4 years	0	0	0	0	0	0	0	0	0
Less than 2 years	0	0	0	0	0	0	0	0	0
Unduplicated headcount data	119	111	59	28	24	8	4	3	1
4 years and above	56	50	26	24	0	6	3	3	0
At least 2 but less than 4 years	47	46	30	3	13	1	1	0	0
Less than 2 years	16	15	3	1	11	1	0	0	1
Instructional activity data	38	37	14	9	14	1	0	0	1
4 years and above	15	15	6	9	0	0	0	0	0
At least 2 but less than 4 years	16	16	8	0	8	0	0	0	0
Less than 2 years	7	6	0	0	6	1	0	0	1

NOTE: Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Number of Changes Within Institutions

The total number of changes institutions made to individual data records also varied by the type of enrollment data reported (e.g., total changes within institutions). Table 5.8 indicates that for fall enrollment data approximately three-fourths (73.8 percent) of the institutions that made changes made more than 25 changes. Similarly, 60 percent of the institutions making changes to CIP code enrollment data made more than 25 changes.

On the other hand, institutions that made changes to the remaining three types of enrollment data made relatively minor changes to individual data records. Over 71 percent of these institutions made five or fewer changes. In fact, all institutions making changes to instructional activity data made five or fewer changes. These findings are not changed by considering control and level of institution (see table E-1 and E-2 in the supplemental tables).

Table 5.7. Percent of Title IV institutions that made any change to enrollment data by geographic area, control of institution, type of enrollment data reported, and level of institution: United States and other jurisdictions, spring 2004 revisions to 2003 data

Type of enrollment data reported and level of institution	United States					Other jurisdictions			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
Fall enrollment	100	93.8	43.1	23.1	27.7	6.2	4.6	1.5	0.0
4 years and above	100	87.5	37.5	50.0	0.0	12.5	8.3	4.2	0.0
At least 2 but less than 4 years	100	97.0	57.6	9.1	30.3	3.0	3.0	3.0	0.0
Less than 2 years	100	100.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0
Residence of freshman	100	94.3	51.4	22.9	20.0	5.7	4.3	0.0	1.4
4 years and above	100	93.7	50.0	43.7	0.0	6.3	6.3	0.0	0.0
At least 2 but less than 4 years	100	96.6	69.0	6.9	20.7	3.4	3.4	0.0	0.0
Less than 2 years	100	88.9	0.0	0.0	88.9	11.1	0.0	0.0	11.1
CIP code	100	92.0	36.0	56.0	0.0	8.0	4.0	4.0	0.0
4 years and above	100	92.0	36.0	56.0	0.0	8.0	4.0	4.0	0.0
At least 2 but less than 4 years	†	†	†	†	†	†	†	†	†
Less than 2 years	†	†	†	†	†	†	†	†	†
Unduplicated head count	100	93.4	50.0	23.3	20.0	6.6	3.3	2.5	0.8
4 years and above	100	89.2	46.4	42.8	0.0	10.8	5.4	5.4	0.0
At least 2 but less than 4 years	100	97.9	63.8	6.4	27.7	2.1	2.1	0.0	0.0
Less than 2 years	100	94.1	23.5	5.9	64.7	5.9	0.0	0.0	5.9
Instructional activity	100	97.4	38.4	23.0	35.8	2.6	0.0	0.0	2.6
4 years and above	100	100.0	40.0	60.0	0.0	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	100	100.0	50.0	0.0	50.0	0.0	0.0	0.0	0.0
Less than 2 years	100	87.5	12.5	0.0	75.0	12.5	0.0	0.0	12.5

† Not applicable.

NOTE: The denominator for the percentages is the total number of institutions making changes for each row. Detail may not sum to totals because of rounding. Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.8. Number and percent of Title IV institutions making changes to fall enrollment data by number of changes made within institutions and type of enrollment data reported: United States and other jurisdictions, spring 2004 revisions to 2003 data

Type of enrollment data reported	Number of changes made							Average change
	Total	0 to 5	6 to 10	11 to 15	16 to 20	21 to 25	Greater than 25	
Number of Institutions								
Fall enrollment	65	3	2	3	7	2	48	67.9
Residence of freshman	70	50	10	4	1	1	4	7.43
CIP code	25	0	2	4	2	1	16	93.76
Unduplicated head count	119	86	13	10	2	1	7	5.84
Instructional activity	38	38	0	0	0	0	0	1.38
Percent of Institutions								
Fall enrollment	100	4.6	3.0	4.6	10.7	3.0	73.8	†
Residence of freshman	100	71.4	14.3	5.7	1.4	1.4	5.7	†
CIP code	100	0.0	8.0	16.0	8.0	8.0	60.0	†
Unduplicated head count	100	72.2	10.9	8.4	1.6	0.8	5.8	†
Instructional activity	100	100.0	0.0	0.0	0.0	0.0	0.0	†

† Not applicable.

NOTE: The denominator for the percentages is the total number of institutions making changes for each row. Detail may not sum to totals because of rounding. Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Types of Changes

Institutions made only two types of changes: revisions to previously reported data (reported value to revised value) and the reporting of data that was not previously provided (missing to reported value). Tables 5.9 and 5.10 indicate that the majority of these changes, regardless of the type of enrollment data reported, were revisions to previously reported data. The CIP code, unduplicated headcount, and instructional activity data had the highest percentages of change from missing to reported, especially the CIP code data.

Table 5.9. Number and percent of records changed for enrollment data by type of enrollment data reported, type of changes, race/ethnicity, and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data

Race/ethnicity and gender	Type of enrollment data reported								
	Fall enrollment			CIP code			Unduplicated headcount		
	Total	Reported to Revised	Missing to Reported	Total	Reported to Revised	Missing to Reported	Total	Reported to Revised	Missing to Reported
	Number of records changed								
Nonresident alien men	198	164	34	151	113	38	22	12	10
Nonresident alien women	184	158	26	133	98	35	20	14	6
Black non-Hispanic men	313	241	72	125	64	61	36	23	13
Black non-Hispanic women	315	242	73	132	57	75	38	22	16
American Indian or Alaskan Native men	173	155	18	39	10	29	18	12	6
American Indian or Alaskan Native women	192	164	28	48	16	32	23	17	6
Asian or Pacific Islander men	253	215	38	139	81	58	34	23	11
Asian or Pacific Islander women	252	211	41	131	72	59	31	23	8
Hispanic men	286	244	42	180	104	76	31	22	9
Hispanic women	284	232	52	170	92	78	36	25	11
White non-Hispanic men	355	286	69	233	137	96	44	29	15
White non-Hispanic women	400	312	88	225	136	89	45	29	16
Race/ethnicity unknown men	197	174	23	107	46	61	21	15	6
Race/ethnicity unknown women	213	179	34	112	46	66	25	18	7
Grand total men	425	328	97	214	106	108	49	31	18
Grand total women	442	339	103	205	103	102	50	32	18
Grand total men and women	†	†	†	†	†	†	178	159	19
	Percent of records changed								
Nonresident alien men	100	82.8	17.2	100	74.8	25.2	100	54.5	45.5
Nonresident alien women	100	85.9	14.1	100	73.7	26.3	100	70.0	30.0
Black non-Hispanic men	100	77.0	23.0	100	51.2	48.8	100	63.9	36.1
Black non-Hispanic women	100	76.8	23.2	100	43.2	56.8	100	57.9	42.1
American Indian or Alaskan Native men	100	89.6	10.4	100	25.6	74.4	100	66.7	33.3
American Indian or Alaskan Native women	100	85.4	14.6	100	33.3	66.7	100	73.9	26.1
Asian or Pacific Islander men	100	85.0	15.0	100	58.3	41.7	100	67.6	32.4
Asian or Pacific Islander women	100	83.7	16.3	100	55.0	45.0	100	74.2	25.8
Hispanic men	100	85.3	14.7	100	57.8	42.2	100	71.0	29.0
Hispanic women	100	81.7	18.3	100	54.1	45.9	100	69.4	30.6
White non-Hispanic men	100	80.6	19.4	100	58.8	41.2	100	65.9	34.1
White non-Hispanic women	100	78.0	22.0	100	60.4	39.6	100	64.4	35.6
Race/ethnicity unknown men	100	88.3	11.7	100	43.0	57.0	100	71.4	28.6
Race/ethnicity unknown women	100	84.0	16.0	100	41.1	58.9	100	72.0	28.0
Grand total men	100	77.2	22.8	100	49.5	50.5	100	63.3	36.7
Grand total women	100	76.7	23.3	100	50.2	49.8	100	64.0	36.0
Grand total men and women	†	†	†	†	†	†	100	89.3	10.7

† Not applicable.

NOTE: The denominator for the percentages is the total number of institutions making changes for each row. Detail may not sum to totals because of rounding. Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.10. Number and percent of records changed for enrollment data by type of changes and type of enrollment data: United States and other jurisdictions, spring 2004 revisions to 2003 data

Type of enrollment data	Type of change		
	Total	Reported to Revised	Missing to Reported
Number of records changed			
Residence of freshman			
First-time, first-year students (degree-seeking only)	326	247	79
First-time, first-year students who graduated from high school in the past 12 months	194	151	43
Instructional activities			
12-month instructional activity credit hours: undergraduate	27	23	4
12-month instructional activity contact hours: undergraduate	13	9	4
12-month instructional activity credit hours: graduate	13	9	4
Percent of records changed			
Residence of freshman			
First-time, first-year students (degree-seeking only)	100	75.8	24.2
First-time, first-year students who graduated from high school in the past 12 months	100	77.8	22.2
Instructional activities			
12-month instructional activity credit hours: undergraduate	100	85.2	14.8
12-month instructional activity contact hours: undergraduate	100	69.2	30.8
12-month instructional activity credit hours: graduate	100	69.2	30.8

NOTE: The denominator for the percentages is the total number of institutions making changes for each row. Detail may not sum to totals because of rounding. Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands. SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004

Magnitude of Changes

Table 5.11 indicates that absolute mean differences for fall enrollment data are as low as 8 students for American Indian or Alaskan Native women and as high as 277 students for the grand total for women (a reflection of all changes for women). Among the values reported by the institutions and not computed automatically by the web-based data collection system (i.e., the race/ethnicity and gender variables), absolute values for White non-Hispanic men and women display the largest difference between the original and revised submissions (155 and 168 students, respectively). Absolute differences for imputed values are much smaller, ranging from a low of 1 student for American Indian/Alaskan Native men and women to a high of 47 students for White non-Hispanic men. Interestingly, the variables with the largest differences, when all variables were considered, tend to be the same variables when only imputed values are examined.

Table 5.11. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions making changes to fall enrollment data by race/ethnicity and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data

Race/ethnicity and gender	Total number of records changed	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Absolute differences for reported data								
Nonresident alien men	164	28.9	80.8	0	2	5.0	14.0	581.0
Nonresident alien women	158	34.9	112.7	0	2	6.0	17.0	773.0
Black non-Hispanic men	241	35.6	57.2	0	3	10.0	39.0	258.0
Black non-Hispanic women	242	48.7	84.8	0	2	13.0	49.0	433.0
American Indian or Alaskan Native men	155	10.6	21.5	0	1	4.0	10.0	128.0
American Indian or Alaskan Native women	164	7.6	11.5	0	1	3.0	9.0	86.0
Asian or Pacific Islander men	215	40.3	68.5	0	2	10.0	43.0	373.0
Asian or Pacific Islander women	211	46.1	78.5	0	2	10.0	55.0	426.0
Hispanic men	244	47.4	81.1	1	3	13.0	50.0	494.0
Hispanic women	232	59.5	111.4	1	3	19.5	74.0	801.0
White non-Hispanic men	286	155.2	319.5	0	6	22.0	181.0	2,273.0
White non-Hispanic women	312	167.7	379.1	0	6	18.0	156.5	3,006.0
Race/ethnicity unknown men	174	45.5	116.8	1	4	11.0	30.0	853.0
Race/ethnicity unknown women	179	62.8	181.2	0	2	11.0	39.0	1,378.0
Grand total men	328	241.5	473.5	1	6	35.0	274.5	2,967.0
Grand total women	339	276.5	577.0	1	8	33.0	286.0	3,866.0
Absolute differences for imputed data								
Nonresident alien men	31	2.6	2.6	0.0	1.0	1.0	3.0	9.0
Nonresident alien women	21	3.6	3.5	0.0	1.0	2.0	5.0	14.0
Black non-Hispanic men	48	5.1	6.6	0.0	1.0	2.0	5.0	22.0
Black non-Hispanic women	51	21.0	52.0	0.0	1.0	3.0	12.0	219.0
American Indian or Alaskan Native men	11	1.0	0.0	1.0	1.0	1.0	1.0	1.0
American Indian or Alaskan Native women	18	1.1	0.5	0.0	1.0	1.0	1.0	2.0
Asian or Pacific Islander men	21	4.6	6.2	1.0	1.0	2.0	4.0	21.0
Asian or Pacific Islander women	24	4.9	5.0	0.0	2.0	4.0	6.0	19.0
Hispanic men	31	6.4	8.6	0.0	2.0	2.0	7.0	31.0
Hispanic women	37	9.9	16.3	1.0	1.0	4.0	7.0	79.0
White non-Hispanic men	51	47.3	96.6	0.0	2.0	7.0	36.0	375.0
White non-Hispanic women	57	22.4	49.2	0.0	3.0	6.0	15.0	282.0
Race/ethnicity unknown men	19	6.5	6.2	1.0	1.0	3.0	11.0	19.0
Race/ethnicity unknown women	27	4.9	6.0	0.0	1.0	2.0	7.0	25.0
Grand total men	69	41.7	88.5	1.0	3.0	5.0	21.0	373.0
Grand total women	67	40.9	82.2	1.0	5.0	9.0	34.0	456.0
Net differences for reported data								
Nonresident alien men	164	-12.8	84.9	-581.0	-4.0	-1.0	6.5	141.0
Nonresident alien women	158	-21.0	116.2	-773.0	-6.0	-1.0	5.0	179.0

See notes at end of table.

Table 5.11. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions making changes to fall enrollment data by race/ethnicity and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data—Continued

Race/ethnicity and gender	Total number of records changed	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Black non-Hispanic men	241	-8.7	66.9	-258.0	-13.0	-1.0	7.0	258.0
Black non-Hispanic women	242	-9.8	97.4	-433.0	-15.0	-1.0	11.0	433.0
American Indian or Alaskan Native men	155	-5.1	23.5	-128.0	-7.0	-1.0	2.0	34.0
American Indian or Alaskan Native women	164	-0.5	13.8	-86.0	-4.5	1.0	3.0	86.0
Asian or Pacific Islander men	215	1.1	79.5	-373.0	-8.0	1.0	11.0	248.0
Asian or Pacific Islander women	211	2.2	91.0	-426.0	-8.0	-1.0	11.0	323.0
Hispanic men	244	-9.0	93.5	-494.0	-16.0	-1.0	9.0	272.0
Hispanic women	232	-13.2	125.7	-801.0	-26.5	-1.0	14.5	333.0
White non-Hispanic men	286	-12.6	355.1	-2,273.0	-43.0	-1.0	18.0	2,273.0
White non-Hispanic women	312	-4.3	414.6	-3,006.0	-24.0	-1.0	13.0	3,006.0
Race/ethnicity unknown men	174	18.9	123.9	-361.0	-11.0	-2.0	12.0	853.0
Race/ethnicity unknown women	179	15.5	191.2	-599.0	-8.0	1.0	14.0	1,378.0
Grand total men	328	-22.1	531.2	-2,967.0	-60.5	-2.0	20.0	2,967.0
Grand total women	339	-20.5	639.7	-3,866.0	-47.0	-3.0	17.0	3,866.0
Net differences for imputed data								
Nonresident alien men	31	1.8	3.2	-3.0	0.0	1.0	2.0	9.0
Nonresident alien women	21	-2.4	4.5	-14.0	-5.0	-2.0	1.0	8.0
Black non-Hispanic men	48	1.9	8.1	-19.0	-2.0	1.0	3.0	22.0
Black non-Hispanic women	51	19.4	52.7	-12.0	-1.0	2.0	8.0	219.0
American Indian or Alaskan Native men	11	-0.1	1.0	-1.0	-1.0	-1.0	1.0	1.0
American Indian or Alaskan Native women	18	0.3	1.2	-1.0	-1.0	0.5	1.0	2.0
Asian or Pacific Islander men	21	2.4	7.41	-6.0	-1.0	1.0	2.0	21.0
Asian or Pacific Islander women	24	1.9	6.9	-6.0	-3.0	1.0	4.0	19.0
Hispanic men	31	1.9	10.6	-10.0	-4.0	-1.0	2.0	31.0
Hispanic women	37	8.2	17.3	-4.0	-1.0	2.0	7.0	79.0
White non-Hispanic men	51	45.3	97.5	-26.0	1.0	6.0	36.0	375.0
White non-Hispanic women	57	17.3	51.3	-16.0	-4.0	0.0	14.0	282.0
Race/ethnicity unknown men	19	-0.6	9.1	-19.0	-5.0	-1.0	3.0	19.0
Race/ethnicity unknown women	27	1.8	7.6	-21.0	-1.0	2.0	5.0	25.0
Grand total men	69	36.8	90.7	-53.0	-2.0	4.0	17.0	373.0
Grand total women	67	34.5	85.2	-39.0	-7.0	3.0	33.0	456.0

NOTE: Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Even though the absolute differences for fall enrollment data were relatively large in some cases, the net effect was negligible. For the two variables that displayed the largest difference among the absolute differences (grand total for men and women), the grand total for men was only overreported by 22 students while the grand total for women was underreported by 21 students.

When considering the net effects of imputed data, it was found that imputation methods were quite accurate for all race/ethnicity and gender groups except Black non-Hispanic women; White non-Hispanic men and women; and grand totals for men and women. Imputation methods underestimated Black non-Hispanic women by 19 students, White non-Hispanic women by 17 students, White non-Hispanic men by 45 students, and the grand total of men and women by 37 and 35 students, respectively. With the exception of Hispanic women, who were underestimated by eight students, no other group was overestimated or underestimated by more than three students.

For the residence of freshmen data, the mean absolute difference for first-time, first-year, degree-seeking students was 103 students; while for first-time, first-year students who graduated from high school in the past 12 months it was 38 students (table 5.12). Net differences indicate that institutions, on average, overreported the number of first-time, first-year degree-seeking students by 57 students and underreported the number of first-time, first-year students who graduated from high school in the last 12 months by an average of 9 students. Values for this enrollment file were not imputed.

Results for the CIP code enrollment data indicate that differences are lower than those for the fall enrollment data. Specifically, none of the reported differences were underreported or overreported by more than 32 students, with most not exceeding 12 students. Likewise, the majority of net differences were underestimated or overestimated by no more than four students, with the highest value reaching only nine (table 5.13). It should be noted that, as was the case for the residence of freshmen data, CIP code enrollment data were not imputed.

Table 5.12. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions making changes to residence of freshman data by first-time student status: United States and other jurisdictions, spring 2004 revisions to 2003 data

First-time student status	Total number of records changed	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Absolute differences for reported data								
First-time, first-year students (degree-seeking only)	247	102.8	290.8	1.0	3.0	20.0	64.0	3,037.0
First-time, first-year students who graduated from high school in the past 12 months	151	37.6	91.0	0.0	1.0	3.0	22.0	640.0
Net differences for reported data								
First-time, first-year students (degree-seeking only)	247	-57.1	303.1	-3037.0	-41.0	-11.0	-1.0	507.0
First-time, first-year students who graduated from high school in the past 12 months	151	8.8	98.1	-469.0	-8.0	-1.0	1.0	640.0

NOTE: Values for residence of freshman data were not imputed. Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.13. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions making changes to CIP code data by race/ethnicity and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data

Race/ethnicity and gender	Total number of records changed	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Absolute differences for reported data								
Nonresident alien men	113	10.7	18.7	1.0	1.0	2.0	10.0	83.0
Nonresident alien women	98	11.3	22.5	1.0	1.0	3.0	12.0	118.0
Black non-Hispanic men	64	4.1	10.1	1.0	1.0	1.0	2.0	56.0
Black non-Hispanic women	57	6.1	11.7	1.0	1.0	2.0	5.0	58.0
American Indian or Alaskan Native men	10	1.5	0.7	1.0	1.0	1.0	2.0	3.0
American Indian or Alaskan Native women	16	1.6	1.0	1.0	1.0	1.0	2.0	4.0
Asian or Pacific Islander men	81	6.4	9.8	1.0	1.0	2.0	5.0	38.0
Asian or Pacific Islander women	72	6.7	10.7	1.0	1.0	2.5	6.5	49.0
Hispanic men	104	7.0	8.7	1.0	1.0	4.0	7.0	46.0
Hispanic women	92	11.3	22.7	1.0	1.0	4.0	7.0	103.0
White non-Hispanic men	137	11.8	24.2	1.0	1.0	3.0	9.0	166.0
White non-Hispanic women	136	17.2	38.7	1.0	2.0	3.0	11.0	197.0
Race/ethnicity unknown men	46	4.8	5.1	1.0	1.0	3.0	8.0	19.0
Race/ethnicity unknown women	46	3.1	3.2	1.0	1.0	2.0	3.0	14.0
Grand total men	106	20.1	38.7	1.0	2.0	6.0	22.0	253.0
Grand total women	103	32.0	55.5	1.0	2.0	7.0	25.0	258.0
Net differences for reported data								
Nonresident alien men	113	-8.1	19.9	-83.0	-10.0	-1.0	1.0	12.0
Nonresident alien women	98	-8.5	23.7	-118.0	-11.0	-1.0	1.0	15.0
Black non-Hispanic men	64	0.1	11.0	-54.0	-1.0	0.0	1.0	56.0
Black non-Hispanic women	57	0.6	13.2	-58.0	-1.0	1.0	3.0	58.0
American Indian or Alaskan Native men	10	-0.1	1.7	-3.0	-1.0	0.0	1.0	2.0
American Indian or Alaskan Native women	16	0.3	2.0	-4.0	-1.0	1.0	1.0	4.0
Asian or Pacific Islander men	81	5.9	10.1	-4.0	1.0	2.0	5.0	38.0
Asian or Pacific Islander women	72	6.1	11.1	-4.0	1.0	2.0	6.5	49.0
Hispanic men	104	1.1	11.1	-46.0	-1.0	1.0	5.0	29.0
Hispanic women	92	-0.7	25.4	-103.0	0.0	1.0	5.0	56.0
White non-Hispanic men	137	-0.5	27.0	-164.0	-4.0	-1.0	3.0	166.0
White non-Hispanic women	136	1.1	42.4	-197.0	-4.0	-1.0	2.0	196.0
Race/ethnicity unknown men	46	2.3	6.7	-19.0	1.0	2.0	6.0	12.0
Race/ethnicity unknown women	46	3.0	3.3	-1.0	1.0	2.0	3.0	14.0
Grand total men	106	-2.6	43.5	-250.0	-7.0	-1.0	5.0	253.0
Grand total women	103	-1.3	64.1	-258.0	-11.0	-1.0	5.0	255.0

NOTE: Values for CIP code data were not imputed. Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.14 indicated that enrollment data relating to unduplicated headcounts displayed a slightly different pattern from what has been observed thus far. When absolute differences were considered, relatively large differences were again noted for Black non-Hispanic women, White non-Hispanic men and women, and the grand totals for men and women. However, for these data, relatively large differences were also noted for men and women where the race/ethnicity was unknown.

An examination of the net differences does not substantially alter these findings. Each of the groups just mentioned, on average, were moderately underreported or overreported in the original submission; by as much as 174 students for men where the race was unknown and as little as 46 students for White non-Hispanic men.

Table 5.14. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions changing unduplicated headcount data by race/ethnicity and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data

Race/ethnicity and gender	Total number of records changed	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Absolute differences for reported data								
Nonresident alien men	12	61.4	93.2	3.0	7.0	17.5	74.5	303.0
Nonresident alien women	14	44.6	78.4	1.0	2.0	9.5	51.0	267.0
Black non-Hispanic men	23	78.9	242.4	1.0	1.0	5.0	33.0	1,156.0
Black non-Hispanic women	22	146.7	421.4	1.0	2.0	4.0	12.0	1,904.0
American Indian or Alaskan Native men	12	4.5	4.0	1.0	1.0	2.0	9.5	10.0
American Indian or Alaskan Native women	17	3.9	4.0	1.0	1.0	2.0	5.0	15.0
Asian or Pacific Islander men	23	19.4	28.8	1.0	2.0	6.0	22.0	92.0
Asian or Pacific Islander women	23	19.1	25.2	1.0	1.0	5.0	46.0	81.0
Hispanic men	22	19.7	27.4	1.0	3.0	12.5	21.0	96.0
Hispanic women	25	46.2	105.8	1.0	2.0	4.0	43.0	502.0
White non-Hispanic men	29	97.5	200.4	1.0	5.0	15.0	83.0	958.0
White non-Hispanic women	29	140.2	265.2	1.0	8.0	13.0	112.0	1,135.0
Race/ethnicity unknown men	15	288.0	750.0	1.0	3.0	10.0	157.0	2,923.0
Race/ethnicity unknown women	18	433.8	912.2	1.0	1.0	6.0	125.0	2,762.0
Grand total men	31	314.3	822.5	1.0	10.0	25.0	216.0	4,447.0
Grand total women	32	514.3	1,082.6	1.0	9.5	20.0	471.0	4,538.0
Grand total men and women	159	164.7	872.1	0.0	0.0	0.0	0.0	8,985.0
Absolute differences for imputed data								
Nonresident alien men	9	6.1	10.7	0.0	1.0	1.0	2.0	29.0
Nonresident alien women	5	17.6	29.5	0.0	1.0	2.0	16.0	69.0
Black non-Hispanic men	11	11.7	14.7	0.0	1.0	2.0	27.0	40.0
Black non-Hispanic women	14	40.1	91.9	0.0	1.0	2.0	42.0	344.0
American Indian or Alaskan Native men	5	1.6	1.1	0.0	1.0	2.0	2.0	3.0

See notes at end of table.

Table 5.14. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions changing unduplicated headcount data by race/ethnicity and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data—Continued

Race/ethnicity and gender	Total number of records changed	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Absolute differences for reported data								
American Indian or Alaskan								
Native women	5	3.8	4.8	0.0	1.0	2.0	4.0	12.0
Asian or Pacific Islander men	10	2.9	4.5	0.0	0.0	1.0	4.0	14.0
Asian or Pacific Islander women	7	2.3	2.5	0.0	0.0	2.0	4.0	7.0
Hispanic men	8	13.9	18.4	0.0	0.5	3.0	28.5	47.0
Hispanic women	11	36.8	78.5	0.0	1.0	2.0	43.0	266.0
White non-Hispanic men	13	35.9	59.1	1.0	5.0	8.0	26.0	195.0
White non-Hispanic women	14	63.1	113.1	0.0	3.0	10.0	56.0	385.0
Race/ethnicity unknown men	5	13.6	16.2	1.0	2.0	10.0	14.0	41.0
Race/ethnicity unknown women	6	33.2	29.9	1.0	6.0	31.0	58.0	72.0
Grand total men	16	49.9	83.2	2.0	6.5	17.0	46.5	276.0
Grand total women	16	111.2	169.2	2.0	8.5	24.0	168.5	539.0
Grand total men and women	17	147.0	239.8	3.0	26.0	32.0	98.0	815.0
Net differences for reported data								
Nonresident alien men	12	38.1	106.0	-79.0	-12.5	-4.0	44.0	303.0
Nonresident alien women	14	29.7	85.7	-72.0	-6.0	0.0	19.0	267.0
Black non-Hispanic men	23	-40.6	252.1	-1,156.0	-5.0	-1.0	6.0	233.0
Black non-Hispanic women	22	-68.3	441.9	-1,904.0	-4.0	-1.5	4.0	600.0
American Indian or Alaskan								
Native men	12	-0.5	6.2	-10.0	-3.5	-1.0	1.5	10.0
American Indian or Alaskan								
Native women	17	-0.5	5.6	-15.0	-2.0	-1.0	1.0	11.0
Asian or Pacific Islander men	23	3.8	34.7	-74.0	-6.0	-2.0	6.0	92.0
Asian or Pacific Islander women	23	6.0	31.2	-47.0	-5.0	-1.0	12.0	81.0
Hispanic men	22	-4.9	33.7	-96.0	-11.0	-1.0	16.0	56.0
Hispanic women	25	-20.1	114.0	-502.0	-3.0	-1.0	4.0	130.0
White non-Hispanic men	29	45.5	218.8	-354.0	-13.0	-5.0	15.0	958.0
White non-Hispanic women	29	55.4	295.9	-533.0	-12.0	-6.0	13.0	1,135.0
Race/ethnicity unknown men	15	173.5	786.9	-520.0	-33.0	-3.0	10.0	2,923.0
Race/ethnicity unknown women	18	118.9	1,008.2	-2,232.0	-7.0	-1.0	5.0	2,762.0
Grand total men	31	110.3	875.2	-1,209.0	-50.0	-15.0	3.0	4,447.0
Grand total women	32	71.5	1,200.0	-2,900.0	-66.0	-13.0	2.5	4,538.0
Grand total men and women	159	35.9	886.9	-3,537.0	0.0	0.0	0.0	8,985.0
Net differences for imputed data								
Nonresident alien men	9	5.7	10.9	-2.0	0.0	1.0	1.0	29.0
Nonresident alien women	5	17.6	29.5	0.0	1.0	2.0	16.0	69.0
Black non-Hispanic men	11	5.7	18.2	-28.0	-1.0	1.0	23.0	40.0
Black non-Hispanic women	14	27.4	96.8	-86.0	-1.0	1.5	8.0	344.0
American Indian or Alaskan								
Native men	5	0.4	2.1	-2.0	-1.0	0.0	2.0	3.0

See notes at end of table.

Table 5.14. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions changing unduplicated headcount data by race/ethnicity and gender: United States and other jurisdictions, spring 2004 revisions to 2003 data—Continued

Race/ethnicity and gender	Total number of records changed	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
American Indian or Alaskan Native women	5	3.8	4.8	0.0	1.0	2.0	4.0	12.0
Asian or Pacific Islander men	10	2.5	4.7	-1.0	0.0	0.5	4.0	14.0
Asian or Pacific Islander women	7	1.7	2.9	-2.0	0.0	1.0	4.0	7.0
Hispanic men	8	13.4	18.8	-2.0	0.0	2.5	28.5	47.0
Hispanic women	11	36.3	78.8	-2.0	0.0	1.0	43.0	266.0
White non-Hispanic men	13	33.2	60.7	-14.0	1.0	8.0	26.0	195.0
White non-Hispanic women	14	62.5	113.5	-4.0	3.0	10.0	56.0	385.0
Race/ethnicity unknown men	5	8.8	19.9	-10.0	-2.0	1.0	14.0	41.0
Race/ethnicity unknown women	6	12.5	45.1	-48.0	-14.0	3.5	58.0	72.0
Grand total men	16	41.5	87.9	-46.0	2.0	12.5	40.0	276.0
Grand total women	16	111.2	169.2	2.0	8.5	24.0	168.5	539.0
Grand total men and women	17	143.7	241.9	-28.0	11.0	32.0	98.0	815.0

NOTE: Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

When imputed values are examined for these data (unduplicated headcount), another interesting pattern emerges. For both absolute differences and net differences, the true values are less accurately approximated for women; specifically, nonresident alien women, Black non-Hispanic women, Hispanic women, White non-Hispanic women, women with unknown race/ethnicity, and the grand total for women. The only variable for females where imputed values tended to approximate the true values were for American Indian and Alaskan Native women and Asian and Pacific Islander women.

For instructional activity, it was found that differences between original and revised submissions are relatively large for institutions that made changes. This is especially true for undergraduate contact hours. The average absolute difference for undergraduate contact hours is 247,804 hours (table 5.15).

Table 5.15. Absolute and net differences between revised and original submissions for postsecondary Title IV institutions that changed instructional activity data by type of statistic, student level, credit hours, and contact hours: United States and other jurisdictions, spring 2004 revisions to 2003 data

Student level, credit hours, and contact hours	Total number of records changed	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Absolute differences for reported data								
12-month instructional activity credit hours: undergraduate	26	18,509.2	29,917.3	1.0	1,185.0	2,715.0	16,843.0	93,371.0
12-month instructional activity contact hours: undergraduate	12	247,804.3	528,521.2	1.0	12,332.0	37,135.5	200,674.5	1,840,032.0
12-month instructional activity credit hours: graduate	14	29,606.5	58,842.9	0.0	2,850.0	6,965.0	16,093.0	197,830.0
Absolute differences for imputed data								
12-month instructional activity credit hours: undergraduate	4	6,818.3	7,190.1	408.0	1,776.0	5,011.0	11,860.5	16,843.0
12-month instructional activity contact hours: undergraduate	3	20,311.7	15,183.1	6,047.0	6,047.0	18,617.0	36,271.0	36,271.0
12-month instructional activity credit hours: graduate	4	3,734.3	2,504.2	496.0	2,024.0	3,945.5	5,444.5	6,550.0
Net differences for reported data								
12-month instructional activity credit hours: undergraduate	26	15,936.7	31,419.8	-9,401.0	-1,957.0	70.0	16,843.0	93,371.0
12-month instructional activity contact hours: undergraduate	12	148,403.3	567,713.3	-560,134.0	59.5	20,468.5	71,704.5	1,840,032.0
12-month instructional activity credit hours: graduate	14	-26,193.2	60,560.7	-197,830.0	-16,093.0	-2,169.5	2,850.0	8,370.0
Net differences for imputed data								
12-month instructional activity credit hours: undergraduate	4	3,379.3	9,922.5	-6,878.0	-3,235.0	1,776.0	9,993.5	16,843.0
12-month instructional activity contact hours: undergraduate	3	-3,869.0	28,756.2	-36,271.0	-36,271.0	6,047.0	18,617.0	18,617.0
12-month instructional activity credit hours: graduate	4	1,564.8	4,647.5	-4,339.0	-1,921.5	2,024.0	5,051.0	6,550.0

NOTE: Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

The net differences indicate that undergraduate credit hours and undergraduate contact hours were both underreported in the original submission. Graduate credit hours, on the other hand, were overreported in the original submission.

Nevertheless, imputation procedures approximated the true values fairly well, with the possible exception of the undergraduate contact hours. Absolute differences for imputed values average 20,312 hours, implying a relatively large difference between the imputed and true values. However, the net impact of these differences is negligible in that no instructional activity variable is over or under the true value by more than 3,870 hours. Specifically, imputed values underestimated undergraduate credit hours by 3,379 hours and graduate credit hours by 1,565 hours. They overestimated undergraduate contact hours by 3,869 hours.⁵⁴

Aggregate Differences Between Reported and Revised Data

Tables 5.16–5.28 show the differences between original and revised data when tables published in *Enrollment in Postsecondary Institutions, Fall 2002 and Financial Statistics, Fiscal Year 2002* (Knapp et al. 2004) were replicated. Table 5.16 provides enrollment totals for institutions in the United States and other jurisdictions by race/ethnicity, gender, attendance status, and student level. The majority of the differences between the combinations of these student characteristics were very small. However, those combinations that involved enrollment counts for undergraduate students were rather high when compared to combinations that did not involve undergraduate students.

For example, when the enrollment counts for all race/ethnicity groups are combined, the absolute differences for undergraduate students is never less than 1,288 students (total undergraduate men), while it is as high as 8,772 students (full-time undergraduates). The largest absolute difference for any other student level is only 763 students (total first-professional students), and the lowest absolute difference for any other student level is 1 student (total graduate women). This pattern does not change when the various race/ethnicity groups are considered separately.⁵⁵

Another interesting pattern in table 5.16 is the direction of the difference by attendance status. Almost without exception, estimates for full-time students were overestimated, while estimates for part-time students were underestimated. This is especially true for undergraduate students. The exception, however, is for first-professional students. This student level was overestimated regardless of attendance status.

⁵⁴ The absolute and net differences for reported and imputed values are provided by control and level of institution in tables E-3 through E-16 in the supplemental tables. An examination of these tables does not alter the major findings presented here. Note that CIP code tables for private for-profit institutions are not included in the supplemental tables. No institutions of this type reported changes.

⁵⁵ The exception was for the total enrollment of Asian/Pacific Islander men. For this group as a whole, the differences between revised and original enrollment totals are similar across student levels, with the difference for both graduate and first-professional men being slightly higher than the difference for undergraduate men. On the other hand, when this group is stratified by attendance status (full-time and part-time), the pattern described is the same.

Though the differences noted in table 5.16 highlight interesting patterns in the reporting of IPEDS enrollment data, the impact of the revised data on previously published enrollment counts is negligible. The relative difference⁵⁶ between revised and original estimates exceeds 1 percent in only one case. Stated differently, all differences shown in table 5.16 except one represent a change of less than 1 percent in the originally published E.D. Tabs estimate. The exception is for nonresident alien, part-time, first-professional students. The change (15 students) between the original enrollment count (800 students) and the revised enrollment count (815 students) represents a 1.9 percent increase. Even this change is very minor.

⁵⁶ Relative difference refers to the percent change from the original reported value. This percent is computed by dividing the difference by the original estimate.

Table 5.16. Differences between revised data and originally published data for enrollment in Title IV institutions by race/ethnicity, gender, attendance status, and student level: United States and other jurisdictions, spring 2004 revisions to 2003 data

Gender, attendance status, and student level	Total	White, non-Hispanic	Black, non-Hispanic	Hispanic	Asian/Pacific Islander	American Indian/Alaskan Native	Race/ethnicity unknown	Non-resident alien
Total students	-2,160	-939	-791	-1,020	297	-140	1,412	-979
Undergraduate	-2,844	-1,352	-849	-1,054	129	-152	1,376	-942
Graduate	-79	-122	36	19	81	8	12	-113
First-professional	763	535	22	15	87	4	24	76
Total full-time	-8,546	-3,228	-659	-1,776	-992	-112	-834	-945
Undergraduate	-8,772	-3,342	-655	-1,815	-1,064	-121	-849	-926
Graduate	-438	-368	-17	28	-8	6	1	-80
First-professional	664	482	13	11	80	3	14	61
Total part-time	6,386	2,289	-132	756	1,289	-28	2,246	-34
Undergraduate	5,928	1,990	-194	761	1,193	-31	2,225	-16
Graduate	359	246	53	-9	89	2	11	-33
First-professional	99	53	9	4	7	1	10	15
Total men	-961	-474	-454	-422	131	-137	767	-372
Undergraduate	-1,288	-657	-479	-437	36	-144	750	-357
Graduate	-78	-91	12	4	51	5	2	-61
First-professional	405	274	13	11	44	2	15	46
Full-time men	-3,556	-1,137	-354	-812	-529	-62	-306	-356
Undergraduate	-3,686	-1,206	-354	-829	-575	-66	-303	-353
Graduate	-215	-172	-9	9	2	3	-11	-37
First-professional	345	241	9	8	44	1	8	34
Part-time men	2,595	663	-100	390	660	-75	1,073	-16
Undergraduate	2,398	549	-125	392	611	-78	1,053	-4
Graduate	137	81	21	-5	49	2	13	-24
First-professional	60	33	4	3	0	1	7	12
Total women	-1,199	-465	-337	-598	166	-3	645	-607
Undergraduate	-1,556	-695	-370	-617	93	-8	626	-585
Graduate	-1	-31	24	15	30	3	10	-52
First-professional	358	261	9	4	43	2	9	30
Full-time women	-4,990	-2,091	-305	-964	-463	-50	-528	-589
Undergraduate	-5,086	-2,136	-301	-986	-489	-55	-546	-573
Graduate	-223	-196	-8	19	-10	3	12	-43
First-professional	319	241	4	3	36	2	6	27
Part-time women	3,791	1,626	-32	366	629	47	1,173	-18
Undergraduate	3,530	1,441	-69	369	582	47	1,172	-12
Graduate	222	165	32	-4	40	0	-2	-9
First-professional	39	20	5	1	7	0	3	3

NOTE: The other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

When enrollment counts are examined for only the United States (table 5.17), the findings do not change.

Table 5.17. Differences between revised data and originally published data for enrollment in Title IV institutions by race/ethnicity, gender, attendance status, and student level: United States, spring 2004 revisions to 2003 data

Gender, attendance status, and student level	Total	White, non-Hispanic	Black, non-Hispanic	Hispanic	Asian/Pacific Islander	American Indian/Alaskan Native	Race/ethnicity unknown	Non-resident alien
Total students	-958	-939	-791	182	297	-140	1,412	-979
Undergraduate	-1,694	-1,352	-849	96	129	-152	1,376	-942
Graduate	-27	-122	36	71	81	8	12	-113
First-professional	763	535	22	15	87	4	24	76
Full-time	-7,374	-3,228	-659	-604	-992	-112	-834	-945
Undergraduate	-7,603	-3,342	-655	-646	-1,064	-121	-849	-926
Graduate	-435	-368	-17	31	-8	6	1	-80
First-professional	664	482	13	11	80	3	14	61
Part-time	6,416	2,289	-132	786	1,289	-28	2,246	-34
Undergraduate	5,909	1,990	-194	742	1,193	-31	2,225	-16
Graduate	408	246	53	40	89	2	11	-33
First-professional	99	53	9	4	7	1	10	15
Total men	-470	-474	-454	69	131	-137	767	-372
Undergraduate	-815	-657	-479	36	36	-144	750	-357
Graduate	-60	-91	12	22	51	5	2	-61
First-professional	405	274	13	11	44	2	15	46
Full-time men	-3,052	-1,137	-354	-308	-529	-62	-306	-356
Undergraduate	-3,183	-1,206	-354	-326	-575	-66	-303	-353
Graduate	-214	-172	-9	10	2	3	-11	-37
First-professional	345	241	9	8	44	1	8	34
Part-time men	2,582	663	-100	377	660	-75	1,073	-16
Undergraduate	2,368	549	-125	362	611	-78	1,053	-4
Graduate	154	81	21	12	49	2	13	-24
First-professional	60	33	4	3	0	1	7	12
Total women	-488	-465	-337	113	166	-3	645	-607
Undergraduate	-879	-695	-370	60	93	-8	626	-585
Graduate	33	-31	24	49	30	3	10	-52
First-professional	358	261	9	4	43	2	9	30
Full-time women	-4,322	-2,091	-305	-296	-463	-50	-528	-589
Undergraduate	-4,420	-2,136	-301	-320	-489	-55	-546	-573
Graduate	-221	-196	-8	21	-10	3	12	-43
First-professional	319	241	4	3	36	2	6	27
Part-time women	3,834	1,626	-32	409	629	47	1,173	-18
Undergraduate	3,541	1,441	-69	380	582	47	1,172	-12
Graduate	254	165	32	28	40	0	-2	-9
First-professional	39	20	5	1	7	0	3	3

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.18 provides enrollment counts similar to those given in the previous two tables. However, in this table differences are examined by institutional control, and race/ethnicity variables are not considered. This table tends to confirm the previously discussed pattern related to undergraduates (higher differences) and part-time students (underestimated). There is, however, a slight exception for part-time students. Instead of being underestimated for all categories of undergraduate students, enrollment counts for first-time, first-year undergraduate students are consistently overestimated.

When institutional control is considered, private not-for-profit institutions in the United States tended to underestimate enrollment counts regardless of gender and attendance status, while public and private for-profit institutions tended to overestimate enrollment counts. The exception was for first-time, first-year undergraduate students, where even among the private not-for-profit institutions, enrollment counts were overestimated.

The relative differences for the part-time, first-time, first-year undergraduate students enrolled in private not-for-profit institutions in the United States are not as small as the relative differences noted in the previous two tables. In other words, these differences cannot be dismissed as being negligible. For every part-time category of first-time, first-year undergraduate students enrolled in private not-for-profit institutions in the United States, the relative difference between the revised and original enrollment counts is approximately 11 percent. For all students, the relative percent difference is 11.4. For part-time men it is 10.9 percent, and for part-time women it is 11.7 percent. In no other geographic location, attendance status category, control level, or student level does the relative difference between revised and original total enrollment exceed 3 percent.⁵⁷

⁵⁷ The exception is part-time students in public institutions in other jurisdictions. Relative differences for part-time students in these institutions followed a pattern similar to part-time students in the private not-for-profit institutions in the United States. Relative differences for all part-time students in public institutions in other jurisdictions was 11.3 percent, for part-time men 16.9 percent, and for part-time women 6.9 percent.

Table 5.18. Differences between revised data and originally published data for enrollment in Title IV institutions by gender, attendance status, geographic area, control of institution, and student level: United States and other jurisdictions, spring 2004 revisions to 2003 data

Control of institution and student level	All students			Men			Women		
	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time
United States									
Total students	-1,462	-7,670	6,208	-729	-3,205	2,476	-733	-4,465	3,732
Undergraduate	-1,751	-7,645	5,894	-831	-3,191	2,360	-920	-4,454	3,534
First-time, first-year	-6,314	-2,931	-3,383	-3,169	-1,978	-1,191	-3,145	-953	-2,192
Other undergraduate	4,563	-4,714	9,277	2,338	-1,213	3,551	2,225	-3,501	5,726
Graduate	-48	-456	408	-65	-219	154	17	-237	254
First-professional	763	664	99	405	345	60	358	319	39
Public	-5,896	-8,250	2,354	-2,500	-3,586	1,086	-3,396	-4,664	1,268
Undergraduate	-5,902	-8,261	2,359	-2,503	-3,592	1,089	-3,399	-4,669	1,270
First-time, first-year	-463	-288	-175	-231	-103	-128	-232	-185	-47
Other undergraduate	-5,439	-7,973	2,534	-2,272	-3,489	1,217	-3,167	-4,484	1,317
Graduate	-748	-715	-33	-393	-373	-20	-355	-342	-13
First-professional	754	726	28	396	379	17	358	347	11
Private not-for-profit	4,459	457	4,002	1,791	386	1,405	2,668	71	2,597
Undergraduate	4,176	493	3,683	1,692	406	1,286	2,484	87	2,397
First-time, first-year	-2,836	220	-3,056	-899	149	-1,048	-1,937	71	-2,008
Other undergraduate	7,012	273	6,739	2,591	257	2,334	4,421	16	4,405
Graduate	700	259	441	328	154	174	372	105	267
First-professional	9	-62	71	9	-34	43	0	-28	28
Private for-profit	-25	123	-148	-20	-5	-15	-5	128	-133
Undergraduate	-25	123	-148	-20	-5	-15	-5	128	-133
First-time, first-year	-3,015	-2,863	-152	-2,039	-2,024	-15	-976	-839	-137
Other undergraduate	2,990	2,986	4	2,019	2,019	0	971	967	4
Graduate	0	0	0	0	0	0	0	0	0
First-professional	0	0	0	0	0	0	0	0	0
Other jurisdictions									
Total students	-1,202	-1,172	-30	-491	-504	13	-711	-668	-43
Undergraduate	-1,150	-1,169	19	-473	-503	30	-677	-666	-11
First-time, first-year	233	92	141	99	7	92	134	85	49
Other undergraduate	-1,383	-1,261	-122	-572	-510	-62	-811	-751	-60
Graduate	-52	-3	-49	-18	-1	-17	-34	-2	-32
First-professional	0	0	0	0	0	0	0	0	0
Public	-2,338	-1,169	19	-473	-503	30	-677	-666	-11
Undergraduate	-1,077	-1,169	19	-473	-503	30	-677	-666	-11
First-time, first-year	-1,169	92	141	99	7	92	134	85	49
Other undergraduate	-1,261	-1,261	-122	-572	-510	-62	-811	-751	-60
Graduate	0	0	0	0	0	0	0	0	0
First-professional	0	0	0	0	0	0	0	0	0
Private not-for-profit	-52	-3	-49	-18	-1	-17	-34	-2	-32
Undergraduate	0	0	0	0	0	0	0	0	0
First-time, first-year	0	0	0	0	0	0	0	0	0
Other undergraduate	0	0	0	0	0	0	0	0	0
Graduate	-52	-3	-49	-18	-1	-17	-34	-2	-32
First-professional	0	0	0	0	0	0	0	0	0
Private for-profit	0	0	0	0	0	0	0	0	0
Undergraduate	0	0	0	0	0	0	0	0	0
First-time, first-year	0	0	0	0	0	0	0	0	0
Other undergraduate	0	0	0	0	0	0	0	0	0
Graduate	0	0	0	0	0	0	0	0	0
First-professional	0	0	0	0	0	0	0	0	0

NOTE: The other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.19 provides state enrollment counts by gender and attendance status. These counts were also provided for all territories under United States jurisdiction. Counts for these states and other jurisdictions are virtually unchanged when revised and original data are compared. In fact, for state enrollment counts, original and revised data in the majority of the states and other jurisdictions are identical (i.e., the difference is zero).

Among the states where differences are noted, only California exhibits differences consistently above 1,000 students (being as high as 10,466 for all part-time students). However, none of these differences for California represent a relative difference equal to or greater than 1 percent. Only Kansas exhibits relative differences consistently above 1 percent, and, for the most part, this relative difference is only for part-time students. Specifically, the relative difference for all part-time students in Kansas is 1.9 percent. For part-time men it is 3.1 percent, and for part-time women it is 1.0.

Kansas had a relative difference greater than 1 percent for one other category: total men enrolled (1.3 percent). All other categories in this state had relative differences that were less than 1 percent.

Table 5.19. Differences between revised data and originally published data for enrollment in Title IV institutions by gender, attendance status, and state or other jurisdiction: Spring 2004 revisions to 2003 data

State or other jurisdiction	All students			Men			Women		
	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time
United States	-1,462	-7,670	6,208	-729	-3,205	2,476	-733	-4,465	3,732
Alabama	0	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	0	0	0
California	1,775	-8,691	10,466	1,079	-3,866	4,945	696	-4,825	5,521
Colorado	0	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0	0	0
District of Columbia	0	-71	71	0	-43	43	0	-28	28
Florida	-427	-325	-102	-188	-173	-15	-239	-152	-87
Georgia	0	0	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0	0
Illinois	7	7	0	-1	-1	0	8	8	0
Indiana	0	0	0	0	0	0	0	0	0
Iowa	0	0	0	0	0	0	0	0	0
Kansas	-1,790	-252	-1,538	-1,131	-76	-1,055	-659	-176	-483
Kentucky	0	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0	0
Maine	-12	-12	0	0	0	0	-12	-12	0

See notes at end of table.

Table 5.19. Differences between revised data and originally published data for enrollment in Title IV institutions by gender, attendance status, and state or other jurisdiction: Spring 2004 revisions to 2003 data—Continued

State or other jurisdiction	All students			Men			Women		
	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time
Maryland	16	16	0	2	2	0	14	14	0
Massachusetts	-63	612	-675	4	302	-298	-67	310	-377
Michigan	0	0	0	0	0	0	0	0	0
Minnesota	-55	0	-55	-7	0	-7	-48	0	-48
Mississippi	0	0	0	0	0	0	0	0	0
Missouri	10	10	0	7	7	0	3	3	0
Montana	0	0	0	0	0	0	0	0	0
Nebraska	0	0	0	8	2	6	-8	-2	-6
Nevada	-37	-37	0	6	6	0	-43	-43	0
New Hampshire	0	0	0	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0	0	0	0
New York	1,133	673	460	684	526	158	449	147	302
North Carolina	3	-4	7	11	8	3	-8	-12	4
North Dakota	0	0	0	0	0	0	0	0	0
Ohio	284	275	9	-6	-8	2	290	283	7
Oklahoma	-463	0	-463	-463	0	-463	0	0	0
Oregon	43	43	0	28	28	0	15	15	0
Pennsylvania	2	-25	27	0	-9	9	2	-16	18
Rhode Island	0	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0	0
Texas	-2,065	-66	-1,999	-873	-21	-852	-1,192	-45	-1,147
Utah	0	0	0	0	0	0	0	0	0
Vermont	0	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0	0
Washington	177	177	0	111	111	0	66	66	0
West Virginia	0	0	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0	0	0
Other jurisdictions	-1,202	-1,172	-30	-491	-504	13	-711	-668	-43
American Samoa	0	0	0	0	0	0	0	0	0
Federated States of Micronesia	0	0	0	0	0	0	0	0	0
Guam	0	0	0	0	0	0	0	0	0
Marshall Islands	0	0	0	0	0	0	0	0	0
Northern Marianas	0	0	0	0	0	0	0	0	0
Palau	0	0	0	0	0	0	0	0	0
Puerto Rico	-1,202	-1,172	-30	-491	-504	13	-711	-668	-43
Virgin Islands	0	0	0	0	0	0	0	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.20 provides similar state data by race/ethnicity. Results for this comparison are similar to those for the previous table in that enrollment data for the majority of the states and other jurisdictions is unchanged. However, for this table differences for California are not as different from other states as they were in the previous table. On the other hand, similar to attendance status for the state of Kansas, relative differences for several race/ethnicity categories are above 1 percent. For Black non-Hispanic students, the relative difference is 3.7 percent. For Hispanic students it is 2.4 percent, and for Asian/Pacific Islander students it is 1.3 percent. No other state has more than two race/ethnicity combinations for which the relative difference is greater than 1 percent.⁵⁸

Table 5.20. Differences between revised data and originally published data for enrollment in Title IV institutions by race/ethnicity and state or other jurisdiction: Spring 2004 revisions to 2003 data

State or other jurisdiction	Total	White, non- Hispanic	Black, non- Hispanic	Hispanic	Asian/ Pacific Islander	American Indian/ Alaskan Native	Race/ ethnicity unknown	Non- resident alien
United States	-1,430	-1,002	-834	159	159	-189	1,371	-1,094
Alabama	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	0	0
California	1,779	672	-250	526	218	-45	1,927	-1,269
Colorado	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0	0
District of Columbia	0	0	0	0	0	0	0	0
Florida	-428	-138	-93	-188	7	-2	-7	-7
Georgia	0	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0
Illinois	-9	10	-19	0	0	0	0	0
Indiana	0	-139	-2	-1	-2	0	0	144
Iowa	0	0	0	0	0	0	0	0
Kansas	-1,790	-1,171	-380	-183	-58	-24	0	26
Kentucky	0	0	0	0	0	0	0	0

See notes at end of table.

⁵⁸ These relative differences are as follows: California—1.6 percent for nonresident alien students; Indiana—1.1 percent for nonresident alien students; Nebraska—1.6 percent for race/ethnicity unknown students; Nevada—1.9 percent for Black non-Hispanic students and 4.8 percent for race/ethnicity unknown students.

Table 5.20. Differences between revised data and originally published data for enrollment in Title IV institutions by race/ethnicity and state or other jurisdiction: Spring 2004 revisions to 2003 data—Continued

State or other jurisdiction	Total	White, non- Hispanic	Black, non- Hispanic	Hispanic	Asian/ Pacific Islander	American Indian/ Alaskan Native	Race/ ethnicity unknown	Non- resident alien
Louisiana	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0
Maryland	12	-5	8	7	2	0	0	0
Massachusetts	-64	-59	-3	0	-2	0	0	0
Michigan	0	0	0	0	0	0	0	0
Minnesota	-55	-4	0	0	0	0	-51	0
Mississippi	0	0	0	0	0	0	0	0
Missouri	13	12	1	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0
Nebraska	0	54	0	4	1	0	-59	0
Nevada	-37	178	116	79	70	5	-485	0
New Hampshire	0	0	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0	0	0
New York	1,135	877	87	105	32	4	17	13
North Carolina	3	-1	2	1	0	0	0	1
North Dakota	0	0	0	0	0	0	0	0
Ohio	285	37	245	0	0	0	2	1
Oklahoma	-463	-307	-19	-6	0	-127	0	-4
Oregon	67	37	2	0	1	3	24	0
Pennsylvania	6	5	1	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0
Texas	-2,061	-1,167	-557	-198	-129	-14	3	1
Utah	0	0	0	0	0	0	0	0
Vermont	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0
Washington	177	107	27	13	19	11	0	0
West Virginia	0	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0	0
Other jurisdictions	-1,202	0	0	-1,202	0	0	0	0
American Samoa	0	0	0	0	0	0	0	0
Federated States of Micronesia	0	0	0	0	0	0	0	0
Guam	0	0	0	0	0	0	0	0
Marshall Islands	0	0	0	0	0	0	0	0
Northern Marianas	0	0	0	0	0	0	0	0
Palau	0	0	0	0	0	0	0	0
Puerto Rico	-1,202	0	0	-1,202	0	0	0	0
Virgin Islands	0	0	0	0	0	0	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.21 shows state counts by attendance status and degree-granting status. Results in this table are not dramatically different from those of the preceding two tables in that most state differences are zero, with a few states exhibiting differences slightly greater than 1 percent. The exception is for the difference between part-time students in non-degree-granting institutions in California. The relative difference between the revised and original counts is 39 percent, being reported as 9,198 in the original E.D. tab report and 12,802 based on revised submissions. This relative difference is by far the largest that has been noted to this point. It clearly reflects a substantive difference between original and revised counts for this category of students in California.

Table 5.21. Differences between revised data and originally published data for enrollment in Title IV institutions by degree-granting status, attendance status, and state: Spring 2004 revisions to 2003 data

State	All institutions	Degree-granting			Non-degree-granting		
		Total	Full-time	Part-time	Total	Full-time	Part-time
United States	-1,432	-4,917	-7,664	2,747	3,485	24	3,461
Alabama	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	0
California	1,775	-1,821	-8,683	6,862	3,596	-8	3,604
Colorado	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0
District of Columbia	0	0	-71	71	0	0	0
Florida	-397	-105	-100	-5	-292	-195	-97
Georgia	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0
Illinois	7	0	0	0	7	7	0
Indiana	0	0	0	0	0	0	0
Iowa	0	0	0	0	0	0	0
Kansas	-1,790	-1,790	-252	-1,538	0	0	0
Kentucky	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0
Maine	-12	0	0	0	-12	-12	0
Maryland	16	0	0	0	16	16	0
Massachusetts	-63	-1	628	-629	-62	-16	-46
Michigan	0	0	0	0	0	0	0
Minnesota	-55	-55	0	-55	0	0	0
Mississippi	0	0	0	0	0	0	0
Missouri	10	0	0	0	10	10	0
Montana	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0
Nevada	-37	-37	-37	0	0	0	0
New Hampshire	0	0	0	0	0	0	0

See notes at end of table.

Table 5.21. Differences between revised data and originally published data for enrollment in Title IV institutions by degree-granting status, attendance status, and state: Spring 2004 revisions to 2003 data—Continued

State	All institutions	Degree-granting			Non-degree-granting		
		Total	Full-time	Part-time	Total	Full-time	Part-time
New Jersey	0	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0	0
New York	1,133	1,133	673	460	0	0	0
North Carolina	3	3	-4	7	0	0	0
North Dakota	0	0	0	0	0	0	0
Ohio	284	284	275	9	0	0	0
Oklahoma	-463	-463	0	-463	0	0	0
Oregon	43	0	0	0	43	43	0
Pennsylvania	2	0	-27	27	2	2	0
Rhode Island	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0
Texas	-2,065	-2,065	-66	-1,999	0	0	0
Utah	0	0	0	0	0	0	0
Vermont	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0
Washington	177	0	0	0	177	177	0
West Virginia	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.22 presents differences in the total students enrolled in the United States by degree-granting status, attendance status, level and control of institution, race/ethnicity, and gender. This table indicates that most of the differences between original and revised counts are for 2-year institutions, where differences among degree-granting institutions are for public institutions and differences among non-degree-granting institutions are for private not-for-profit institutions. The relative difference between revised and original values for the 2-year degree-granting public institutions never exceeds 1 percent. However, the relative difference for the total number of students enrolled in 2-year, non-degree-granting, private not-for-profit institutions is 21 percent (16,924 in original vs. 20,533 in revised), and for part-time enrollment it is 63 percent (5,732 in original vs. 9,336 in revised).

When race/ethnicity and gender are considered, the pattern for part-time students observed in preceding tables is also evident here (table 5.22). Although table 5.22 implies a number of rather high differences for both full-time and part-time enrollment counts, especially among degree-granting institutions, the only differences that represent changes that exceed 1 percent are those influenced by part-time counts and those found in non-degree-granting institutions. Specifically, enrollment counts for Asian/Pacific Islanders were increased by 5 percent, American Indian/Alaskan Native by 2 percent, race/ethnicity unknown by 19 percent, and nonresident

alien by 12 percent. Similarly, counts in this category were increased for men by 3 percent and for women by 4 percent.

Table 5.22. Differences between revised data and originally published data for enrollment in Title IV institutions by degree-granting status, attendance status, level and control of institution, race/ethnicity, and gender: United States, spring 2004 revisions to 2003 data

Level and control of institution, race/ethnicity, and gender	All institutions	Degree-granting			Non-degree-granting		
		Total	Full-time	Part-time	Total	Full-time	Part-time
Total students	-1,432	-4,917	-7,664	2,747	3,485	24	3,461
Level and control of institution							
4-year	800	790	460	330	10	10	0
Public	-50	-60	8	-68	10	10	0
Private not-for-profit	850	850	452	398	0	0	0
Private for-profit	0	0	0	0	0	0	0
2-year	-1,908	-5,737	-8,154	2,417	3,829	225	3,604
Public	-5,846	-5,846	-8,268	2,422	0	0	0
Private not-for-profit	3,609	0	0	0	3,609	5	3,604
Private for-profit	329	109	114	-5	220	220	0
Less-than-2-year	-354	0	0	0	-354	-211	-143
Public	0	0	0	0	0	0	0
Private not-for-profit	0	0	0	0	0	0	0
Private for-profit	-354	0	0	0	-354	-211	-143
Race/ethnicity							
White non-Hispanic	-1,015	-2,659	-3,383	724	1,644	109	1,535
Black non-Hispanic	-808	-811	-661	-150	3	-13	16
Hispanic	160	202	-508	710	-42	-112	70
Asian/Pacific Islander	165	-24	-1,100	1,076	189	36	153
American Indian/Alaskan Native	-189	-229	-153	-76	40	16	24
Race/ethnicity unknown	1,373	-192	-876	684	1,565	23	1,542
Nonresident alien	-1,088	-1,218	-1,007	-211	130	4	126
Gender							
Men	-729	-2,140	-3,317	1,177	1,411	112	1,299
Women	-733	-2,807	-4,377	1,570	2,074	-88	2,162

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.23 provides data similar to that of table 5.22, except that enrollment counts are provided by student level rather than by institutional level. Additionally, the counts are only for degree-granting institutions. Results from table 5.23 are consistent with the findings from table 5.22. Although the actual differences appear large, the relative change never exceeds 1 percent. The only exception is for first-time, first year undergraduate enrollment counts in private for-profit institutions. Relative differences for several categories are above 1 percent, but never higher than 3 percent. Specifically, revised counts decreased by 1.5 percent for total first-time, first-year undergraduate students in private for-profit institutions, by 1.7 percent for all full-time students, by 2.3 percent for all men, and by 2.6 percent for all full-time men. Other than these minor differences, the revised counts are similar to those of the original counts.

Table 5.23. Differences between revised data and originally published data for enrollment in Title IV degree-granting institutions by gender, attendance status, control of institution, and student level: United States, spring 2004 revisions to 2003 data

Control of institution and student level	Number enrolled								
	All students			Men			Women		
	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time
Total students	-4,521	-7,461	2,940	-1,902	-3,177	1,275	-2,619	-4,284	1,665
Undergraduate	-5,226	-7,659	2,433	-2,235	-3,296	1,061	-2,991	-4,363	1,372
First-time, first-year	-2,857	-2,676	-181	-2,073	-1,936	-137	-784	-740	-44
Other undergraduate	-2,369	-4,983	2,614	-162	-1,360	1,198	-2,207	-3,623	1,416
Graduate	-58	-466	408	-72	-226	154	14	-240	254
First-professional	763	664	99	405	345	60	358	319	39
Public	-5,906	-8,260	2,354	-2,507	-3,593	1,086	-3,399	-4,667	1,268
Undergraduate	-5,902	-8,261	2,359	-2,503	-3,592	1,089	-3,399	-4,669	1,270
First-time, first-year	-463	-288	-175	-231	-103	-128	-232	-185	-47
Other undergraduate	-5,439	-7,973	2,534	-2,272	-3,489	1,217	-3,167	-4,484	1,317
Graduate	-758	-725	-33	-400	-380	-20	-358	-345	-13
First-professional	754	726	28	396	379	17	358	347	11
Private not-for-profit	1,276	685	591	716	522	194	560	163	397
Undergraduate	567	488	79	379	402	-23	188	86	102
First-time, first-year	208	209	-1	148	152	-4	60	57	3
Other undergraduate	359	279	80	231	250	-19	128	29	99
Graduate	700	259	441	328	154	174	372	105	267
First-professional	9	-62	71	9	-34	43	0	-28	28
Private for-profit	109	114	-5	-111	-106	-5	220	220	0
Undergraduate	109	114	-5	-111	-106	-5	220	220	0
First-time, first-year	-2,602	-2,597	-5	-1,990	-1,985	-5	-612	-612	0
Other undergraduate	2,711	2,711	0	1,879	1,879	0	832	832	0
Graduate	0	0	0	0	0	0	0	0	0
First-professional	0	0	0	0	0	0	0	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

In addition to the enrollment counts for degree-granting institutions shown in table 5.23, the E.D. Tabs report *Enrollment in Postsecondary Institutions, Fall 2002 and Financial Statistics, Fiscal Year 2002* (Knapp et al. 2004) produced nine other tables (tables 8–16 in the E.D. Tabs report) that provide counts exclusively for degree-granting institutions. The tables differ primarily by the student and institutional characteristics (other than degree-granting status) that are compared. Replication of these tables revealed results that are consistent with those indicated thus far. Therefore, the original counts, revised counts, and differences are provided as tables E-34–E-60 in the supplemental tables. These tables indicate that relative differences exceed 1 percent (but always less than 5 percent) only for undergraduate, first-time, first-year students in private for-profit institutions (table E-36, table E-45, and table E-48⁵⁹) and that state differences exceed 1

⁵⁹ Relative differences for enrollment totals for race/ethnicity unknown and nonresident aliens did exceed 5 percent. For totals where race/ethnicity was unknown, the relative difference was 6.6 percent. For nonresident aliens, it was 9.9 percent.

percent (but always less than 5 percent) only for the states of California and Kansas (table E-42, table E-51, and table E-55).

The only exception to this pattern is for the E.D. Tabs table that compares differences in state enrollments by race for degree-granting private for-profit institutions – table 16 in the E.D. Tabs report *Enrollment in Postsecondary Institutions, Fall 2002 and Financial Statistics, Fiscal Year 2002* (Knapp et al. 2004). As table 5.24 indicates, all differences for California and Kansas are zero, as is the case for all states except Florida, Nevada, and Ohio. Among the three states that exhibit a difference, only Nevada displays differences that are substantial. Specifically, counts for White non-Hispanics increased by 13 percent, for Black non-Hispanics by 38 percent, for Hispanics by 29 percent, for Asian/Pacific Islanders by 45 percent, and for American Indian/Alaskan Native by 14 percent. The race/ethnicity unknown counts for Nevada decreased by 15 percent.

Table 5.24. Differences between revised data and originally published data for enrollment in Title IV degree-granting, private for-profit institutions by race/ethnicity and state: Spring 2004 revisions to 2003 data

State	Total	White, non-Hispanic	Black, non-Hispanic	Hispanic	Asian/Pacific Islander	American Indian/Alaskan Native	Race/ethnicity unknown	Non-resident alien
United States	109	123	344	72	64	3	-490	-7
Alabama	0	0	0	0	0	0	0	0
Alaska	0	0	0	0	0	0	0	0
Arizona	0	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	0	0
California	0	0	0	0	0	0	0	0
Colorado	0	0	0	0	0	0	0	0
Connecticut	0	0	0	0	0	0	0	0
Delaware	0	0	0	0	0	0	0	0
District of Columbia	0	0	0	0	0	0	0	0
Florida	-136	-92	-15	-7	-6	-2	-7	-7
Georgia	0	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0
Illinois	0	0	0	0	0	0	0	0
Indiana	0	0	0	0	0	0	0	0
Iowa	0	0	0	0	0	0	0	0
Kansas	0	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0
Maine	0	0	0	0	0	0	0	0

See notes at end of table.

Table 5.24. Differences between revised data and originally published data for enrollment in Title IV degree-granting, private for-profit institutions by race/ethnicity and state: Spring 2004 revisions to 2003 data—Continued

State	Total	White, non- Hispanic	Black, non- Hispanic	Hispanic	Asian/ Pacific Islander	American Indian/ Alaskan Native	Race/ ethnicity unknown	Non- resident alien
Maryland	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0	0	0
Missouri	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0	0
Nevada	-37	178	116	79	70	5	-485	0
New Hampshire	0	0	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0	0	0
New Mexico	0	0	0	0	0	0	0	0
New York	0	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0
Ohio	282	37	243	0	0	0	2	0
Oklahoma	0	0	0	0	0	0	0	0
Oregon	0	0	0	0	0	0	0	0
Pennsylvania	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0
Texas	0	0	0	0	0	0	0	0
Utah	0	0	0	0	0	0	0	0
Vermont	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0
Washington	0	0	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Tables 5.25 to 5.28 provide differences in migration totals for first-time students and first-time students that graduated from high school in the past 12 months. All differences in the four tables are provided by state and other jurisdictions. The results noted for these tables are consistent with results noted for other tables examining state totals. That is, differences were virtually unchanged for all states and other jurisdictions regardless of the student level. Migration differences were relatively high for some states, especially net migration differences. The original and revised

estimates for these migration tables can be found in tables E-61 to E-68 in the supplemental tables.

The states exhibiting the greatest changes in net migration are California and Florida when all institutions are considered (table 5.25) and Florida and New York for all other comparisons (tables 5.26–5.28). The net migration is relatively large for Puerto Rico when all institutions are considered (table 5.25). Original estimates indicate that the net migration for Puerto Rico was -116, while revised estimates indicate that the net migration was -433.

Table 5.25. Differences between revised data and originally published data for enrollment, residence, and migration of first-time, degree/certificate-seeking students enrolled in Title IV institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data

State or other jurisdiction	Enrollment in institutions in the designated area	Residents of designated area attending an institution in any other state or area	Residents of designated area attending an institution in the designated area	Migration of students		
				Into designated area	Out of designated area	Net migration ¹
United States	-6,391	-5,018	-1,649	-4,741.5	-3,369	-1,373
Alabama	0	-63	0	0.0	-63	63
Alaska	3	-15	0	3	-15	18
Arizona	0	-66	0	0	-66	66
Arkansas	0	-25	0	0	-25	25
California	-1,873	821	851	-2,724	-30	-2,694
Colorado	0	-99	0	0	-99	99
Connecticut	0	-52	0	0	-52	52
Delaware	0	-16	0	0	-16	16
District of Columbia	21	-3	0	21	-3	24
Florida	-2,437	-1,370	-1,205	-1,232	-165	-1,067
Georgia	0	-150	0	0	-150	150
Hawaii	0	-12	0	0	-12	12
Idaho	0	-23	0	0	-23	23
Illinois	479	317	532	-53	-215	162
Indiana	0	-108	-8	8	-100	108
Iowa	0	-45	0	0	-45	45
Kansas	-474	-517	-466	-8	-51	43
Kentucky	0	-45	0	0	-45	45
Louisiana	116	32	116	0	-84	84
Maine	-16	-31	-6	-10	-25	15
Maryland	5	-62	32	-28	-94	67
Massachusetts	202	159	248	-47	-89	43
Michigan	1	-173	0	1	-173	174
Minnesota	1	-58	0	1	-58	59
Mississippi	0	-30	0	0	-30	30

See notes at end of table.

Table 5.25. Differences between revised data and originally published data for enrollment, residence, and migration of first-time, degree/certificate-seeking students enrolled in Title IV institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data—Continued

State or other jurisdiction	Enrollment in institutions located in the designated area	Residents of designated area attending an institution in any other state or area	Residents of designated area attending an institution in the designated area	Migration of students		
				Into designated area	Out of designated area	Net migration ¹
Missouri	1	-68	0	1	-68	69
Montana	0	-13	0	0	-13	13
Nebraska	49	-21	0	49	-21	70
Nevada	-523	-523	-491	-32	-32	0
New Hampshire	-28	-53	-26	-2	-27	25
New Jersey	0	-137	0	0	-137	137
New Mexico	0	-18	0	0	-18	18
New York	217	490	802	-586	-312	-274
North Carolina	15	-114	20	-5	-134	129
North Dakota	0	-3	0	0	-3	3
Ohio	25	-130	76	-51	-206	155
Oklahoma	-522	-566	-522	0	-44	44
Oregon	-7	-46	-2	-5	-44	39
Pennsylvania	-5	-150	24	-29	-174	145
Rhode Island	0	-15	0	0	-15	15
New Jersey	0	-137	0	0	-137	137
New Mexico	0	-18	0	0	-18	18
New York	217	490	802	-586	-312	-274
North Carolina	15	-114	20	-5	-134	129
South Carolina	-1,622	-1,684	-1,612	-10	-72	62
South Dakota	0	-10	0	0	-10	10
Tennessee	0	-71	0	0	-71	71
Texas	-20	-194	25	-45	-219	175
Utah	0	-24	0	0	-24	24
Vermont	0	-19	0	0	-19	19
Virginia	41	-117	0	41	-117	158
Washington	0	-99	0	0	-99	99
West Virginia	-37	-51	-37	0	-14	14
Wisconsin	0	-78	0	0	-78	78
Wyoming	0	-6	0	0	-6	6
State of residence unknown	†	336	†	†	336	-336

See notes at end of table.

Table 5.25. Differences between revised data and originally published data for enrollment, residence, and migration of first-time, degree/certificate-seeking students enrolled in Title IV institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data—Continued

State or other jurisdiction	Enrollment in institutions located in the designated area	Residents of designated area attending an institution in any other state or area	Residents of designated area attending an institution in the same designated area	Migration of students		
				Into designated area	Out of designated area	Net migration ¹
Other jurisdictions	235	536	560	326	-24	-302
American Samoa	0	0	0	0	0	0
Federated States of Micronesia	0	0	0	0	0	0
Guam	0	-1	0	0	-1	1
Marshall Islands	0	0	0	0	0	0
Northern Marianas	7	-1	0	7	-1	8
Palau	0	0	0	0	0	0
Puerto Rico	228	545	560	-332	-15	-317
Virgin Islands	0	-7	0	0	-7	7
Foreign country ²	†	-312	†	†	†	†
Unknown/other ³	†	-1,250	†	†	†	†

† Not applicable.

¹ Net migration is the difference between the number of students entering the state/area to attend school (into) and the number of students leaving to attend school in another state/area (out of). A positive net migration indicates more students coming into the state than leaving to attend school in another state.

² Students who are citizens of foreign countries attending an institution in the United States.

³ Students whose residence is unknown and who could be from the U.S., another area, or a foreign country.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.26. Differences between revised data and originally published data for enrollment, residence, and migration of all first-time, degree/certificate-seeking students graduating from high school in the past 12 months and enrolled in Title IV institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data

State or other jurisdiction	Enrollment in institutions located in the designated area	Residents of designated area attending an institution in any other state or area	Residents of designated area attending an institution in the designated area	Migration of students		
				Into designated area	Out of designated area	Net migration ¹
United States	1,125	1,147	1,208	-84	-61	-23
Alabama	886	711	716	170	-5	175
Alaska	-199	-184	-183	-16	-1	-15
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	386	378	384	2	-6	8
Colorado	0	-6	0	0	-6	6
Connecticut	0	-1	0	0	-1	1
Delaware	0	2	0	0	2	-2
District of Columbia	-1	0	0	-1	0	-1
Florida	-570	-252	-266	-304	14	-318
Georgia	0	-10	0	0	-10	10
Hawaii	0	1	0	0	1	-1
Idaho	0	0	0	0	0	0
Illinois	101	87	101	0	-14	14
Indiana	0	-6	0	0	-6	6
Iowa	0	-1	0	0	-1	1
Kansas	-48	-52	-46	-2	-6	5
Kentucky	0	2	0	0	2	-2
Louisiana	0	2	0	0	2	-2
Maine	0	-5	0	0	-5	5
Maryland	7	-1	5	2	-6	8
Massachusetts	-102	-101	-98	-4	-3	-1
Michigan	-1	-14	0	-1	-14	14
Minnesota	-1	-4	0	-1	-4	3
Mississippi	0	34	0	0	34	-34
Missouri	-1	-5	0	-1	-5	5
Montana	0	-1	0	0	-1	1
Nebraska	0	-1	0	0	-1	1
Nevada	0	0	0	0	0	0
New Hampshire	0	-2	0	0	-2	2
New Jersey	0	-16	0	0	-16	16
New Mexico	0	0	0	0	0	0
New York	708	599	621	87	-22	109
North Carolina	52	5	15	37	-10	47
North Dakota	0	0	0	0	0	0

See notes at end of table.

Table 5.26. Differences between revised data and originally published data for enrollment, residence, and migration of all first-time, degree/certificate-seeking students graduating from high school in the past 12 months and enrolled in Title IV institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data—Continued

State or other jurisdiction	Enrollment in institutions located in the designated area	Residents of designated area attending an institution in any other state or area	Residents of designated area attending an institution in the designated area	Migration of students		
				Into designated area	Out of designated area	Net migration ¹
Ohio	8	-8	8	0	-16	16
Oklahoma	0	0	0	0	0	0
Oregon	0	-1	0	0	-1	1
Pennsylvania	-1	-20	0	-1	-20	20
Rhode Island	0	-3	0	0	-3	3
South Carolina	-48	-51	-47	-1	-4	3
South Dakota	0	-1	0	0	-1	1
Tennessee	0	72	0	0	72	-72
Texas	-16	-11	-2	-14	-9	-5
Utah	0	1	0	0	1	-1
Vermont	0	-3	0	0	-3	3
Virginia	-39	6	0	-39	6	-45
Washington	0	-3	0	0	-3	3
West Virginia	0	-1	0	0	-1	1
Wisconsin	0	-6	0	0	-6	6
Wyoming	0	-1	0	0	-1	1
State of residence unknown	†	18	†	0	18	-18
Other jurisdictions	-61	-62	-61	0	-1	-1
American Samoa	0	0	0	0	0	0
Federated States of Micronesia	0	0	0	0	0	0
Guam	0	0	0	0	0	0
Marshall Islands	0	0	0	0	0	0
Northern Marianas	0	0	0	0	0	0
Palau	0	0	0	0	0	0
Puerto Rico	-61	-61	-61	0	0	0
Virgin Islands	0	-1	0	0	-1	1
Foreign country ²	†	50	†	†	†	†
Unknown/other ³	†	0	†	†	†	†

† Not applicable.

¹ Net migration is the difference between the number of students entering the state/area to attend school (into) and the number of students who leave the state to attend school in another state/area (out of). A positive net migration indicates more students coming into the state than leaving to attend school in another state.

² Students who are citizens of foreign countries attending an institution in the United States.

³ Students whose residence is unknown and who could be from the U.S., an other area, or a foreign country.

Table 5.27. Differences between revised data and originally published data for enrollment, residence, and migration of all first-time, degree/certificate-seeking students enrolled in Title IV degree-granting institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data

State or other jurisdiction	Enrollment in institutions in the designated area	Residents of designated area attending an institution in any other state or area	Residents of designated area attending an institution in the same designated area	Migration of students		
				Into designated area	Out of designated area	Net migration ¹
United States	-2,869	-2,051	-989	-1,880	-1062	-818
Alabama	0	-28	0	0	-28	28
Alaska	3	-4	0	3	-4	7
Arizona	0	-2	0	0	-2	2
Arkansas	0	-3	0	0	-3	3
California	1,176	1,195	1,222	-47	-27	-20
Colorado	0	-25	0	0	-25	25
Connecticut	0	-17	0	0	-17	17
Delaware	0	-3	0	0	-3	3
District of Columbia	21	-2	0	21	-2	23
Florida	-2,117	-882	-885	-1,232	3	-1,235
Georgia	0	-74	0	0	-74	74
Hawaii	0	2	0	0	2	-2
Idaho	0	-3	0	0	-3	3
Illinois	507	438	500	7	-62	69
Indiana	0	-46	-8	8	-38	46
Iowa	0	-11	0	0	-11	11
Kansas	-474	-487	-466	-8	-21	13
Kentucky	0	-16	0	0	-16	16
Louisiana	116	87	116	0	-29	29
Maine	0	-13	0	0	-13	13
Maryland	2	-27	0	2	-27	29
Massachusetts	265	238	260	5	-22	27
Michigan	1	-66	0	1	-66	67
Minnesota	1	-10	0	1	-10	11
Mississippi	0	-13	0	0	-13	13
Missouri	1	-27	0	1	-27	28
Montana	0	-1	0	0	-1	1
Nebraska	49	-4	0	49	-4	53
Nevada	-523	-493	-491	-32	-2	-30
New Hampshire	-28	-33	-26	-2	-7	5
New Jersey	0	-49	0	0	-49	49
New Mexico	0	-4	0	0	-4	4
New York	217	726	802	-586	-76	-510
North Carolina	15	-24	20	-5	-44	39
North Dakota	0	-1	0	0	-1	1
Ohio	25	13	76	-51	-63	12
Oklahoma	-522	-536	-522	0	-14	14
Oregon	0	-4	0	0	-4	4
Pennsylvania	1	-66	0	1	-66	67
Rhode Island	0	-4	0	0	-4	4

See notes at end of table.

Table 5.27. Differences between revised data and originally published data for enrollment, residence, and migration of all first-time, degree/certificate-seeking students enrolled in Title IV degree-granting institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data—Continued

State or other jurisdiction	Enrollment in institutions in the designated area	Residents of designated area attending an institution in any other state or area	Residents of designated area attending an institution in the same designated area	Migration of students		
				Into designated area	Out of designated area	Net migration ¹
South Carolina	-1,622	-1,643	-1,612	-10	-31	21
South Dakota	0	-3	0	0	-3	3
Tennessee	0	-21	0	0	-21	21
Texas	-20	-49	25	-45	-74	30
Utah	0	-1	0	0	-1	1
Vermont	0	-12	0	0	-12	12
Virginia	41	-41	0	41	-41	82
Washington	0	-13	0	0	-13	13
West Virginia	0	-3	0	0	-3	3
Wisconsin	0	-19	0	0	-19	19
Wyoming	0	-3	0	0	-3	3
State of residence unknown	†	36	†	0	36	-36
Other jurisdictions	235	214	228	7	-14	21
American Samoa	0	0	0	0	0	0
Federated States of Micronesia	0	0	0	0	0	0
Guam	0	0	0	0	0	0
Marshall Islands	0	0	0	0	0	0
Northern Marianas	7	0	0	7	0	7
Palau	0	0	0	0	0	0
Puerto Rico	228	214	228	0	-14	14
Virgin Islands	0	0	0	0	0	0
Foreign country ²	†	-22	†	†	†	†
Unknown/other ³	†	-663	†	†	†	†

† Not applicable.

¹ Net migration is the difference between the number of students entering the state/area to attend school (into) and the number of students who leave the state to attend school in another state/area (out of). A positive net migration indicates more students coming into the state than leaving to attend school in another state.

² Students who are citizens of foreign countries attending an institution in the United States.

³ Students whose residence is unknown and who could be from the U.S., an other area, or a foreign country.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Table 5.28. Differences between revised data and originally published data for enrollment, residence, and migration of all first-time, degree/certificate-seeking students graduating from high school in the past 12 months enrolled in Title IV degree-granting institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data

State or other jurisdiction	Enrollment in institutions in the designated area	Residents of designated area attending an institution in any other state or area	Residents of designated area attending an institution in the same designated area	Migration of students		
				Into designated area	Out of designated area	Net migration ¹
United States	1,216	1,238	1,302	-87	-64	-23
Alabama	886	711	716	170	-5	175
Alaska	-199	-184	-183	-16	-1	-15
Arizona	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0
California	380	372	378	2	-6	8
Colorado	0	-6	0	0	-6	6
Connecticut	0	-1	0	0	-1	1
Delaware	0	2	0	0	2	-2
District of Columbia	-1	-2	0	-1	-2	2
Florida	-477	-159	-173	-304	14	-318
Georgia	0	-10	0	0	-10	10
Hawaii	0	1	0	0	1	-1
Idaho	0	0	0	0	0	0
Illinois	101	87	101	0	-14	14
Indiana	0	-6	0	0	-6	6
Iowa	0	-1	0	0	-1	1
Kansas	-48	-52	-46	-2	-6	5
Kentucky	0	2	0	0	2	-2
Louisiana	0	2	0	0	2	-2
Maine	0	-5	0	0	-5	5
Maryland	-2	-6	0	-2	-6	5
Massachusetts	-90	-89	-86	-4	-3	-1
Michigan	-1	-14	0	-1	-14	14
Minnesota	-1	-4	0	-1	-4	3
Mississippi	0	34	0	0	34	-34
Missouri	-1	-5	0	-1	-5	5
Montana	0	-1	0	0	-1	1
Nebraska	0	-1	0	0	-1	1
Nevada	0	0	0	0	0	0
New Hampshire	0	-2	0	0	-2	2
New Jersey	0	-16	0	0	-16	16
New Mexico	0	0	0	0	0	0
New York	708	599	621	87	-22	109
North Carolina	52	5	15	37	-10	47
North Dakota	0	0	0	0	0	0

See notes at end of table.

Table 5.28. Differences between revised data and originally published data for enrollment, residence, and migration of first-time, degree/certificate-seeking students graduating from high school in the past 12 months enrolled in Title IV degree-granting institutions by state or other jurisdiction: Spring 2004 revisions to 2003 data—Continued

State or other jurisdiction	Enrollment in institutions in the designated area	Residents of designated area attending an institution in any other state or area	Residents of designated area attending an institution in the same designated area	Migration of students		
				Into designated area	Into designated area	Into designated area
Ohio	8	-8	8	0	-16	16
Oklahoma	0	0	0	0	0	0
Oregon	0	-1	0	0	-1	1
Pennsylvania	-1	-20	0	-1	-20	20
Rhode Island	0	-3	0	0	-3	3
South Carolina	-48	-51	-47	-1	-4	3
South Dakota	0	-1	0	0	-1	1
Tennessee	0	72	0	0	72	-72
Texas	-16	-11	-2	-14	-9	-5
Utah	0	1	0	0	1	-1
Vermont	0	-3	0	0	-3	3
Virginia	-39	5	0	-39	5	-44
Washington	0	-3	0	0	-3	3
West Virginia	0	-1	0	0	-1	1
Wisconsin	0	-6	0	0	-6	6
Wyoming	0	-1	0	0	-1	1
State of residence unknown	†	18	†	0	18	-18
Other jurisdictions	-61	-62	-61	0	-1	1
American Samoa	0	0	0	0	0	0
Federated States of Micronesia	0	0	0	0	0	0
Guam	0	0	0	0	0	0
Marshall Islands	0	0	0	0	0	0
Northern Marianas	0	0	0	0	0	0
Palau	0	0	0	0	0	0
Puerto Rico	-61	-61	-61	0	0	0
Virgin Islands	0	-1	0	0	-1	1
Foreign country ²	†	50	†	†	†	†
Unknown/other ³	†	0	†	†	†	†

† Not applicable.

¹ Net migration is the difference between the number of students entering the state/area to attend school (into) and the number of students who leave the state to attend school in another state/area (out of). A positive net migration indicates more students coming into the state than leaving to attend school in another state.

² Students who are citizens of foreign countries attending an institution in the United States.

³ Students whose residence is unknown and who could be from the U.S., an other area, or a foreign country.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004.

Comparison of IPEDS and Thomson Peterson Data

This section covers comparisons between original and revised IPEDS data and data provided by Thomson Peterson. The results are provided in two sections, one that examines the types of differences between the IPEDS and Thomson Peterson data and one that examines the magnitude of differences between IPEDS and Thomson Peterson data.

Types of Differences

A total of 3,529 institutions were identified for use in the comparison of IPEDS and Thomson Peterson enrollment data (table 5.29).⁶⁰ The majority of these institutions are 4-year institutions. Less-than-2-year institutions are the least represented (a total of 15 institutions).⁶¹ Most of the comparable institutions are private not-for-profit institutions, with private for-profit institutions being the least represented.

Table 5.29. Number of comparable Title IV institutions in the IPEDS and Thomson Peterson data files by control and level of institution: Spring 2004 revisions to 2003 data

Level of Institution	Total Institutions	Public	Private not-for-profit	Private for profit
Total institutions	3,529	1593	1,337	599
4-year institutions	2,057	602	1,236	219
2-year institutions	1,457	991	100	366
Less-than-2-year institutions	15	0	1	14

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

A total of 30 enrollment variables were compared.⁶² These variables were primarily enrollment counts by attendance level, student level, gender, and race/ethnicity. Table 5.30 indicates that among the comparable institutions, enrollment counts were more likely to be found in IPEDS data than in Thomson Peterson data. Either the information was found in both IPEDS and Thomson Peterson or in IPEDS only. Few institutions provided information to Thomson Peterson that they did not provide to IPEDS. Less than 1 percent of the comparable institutions provided enrollment counts to Thomson Peterson that they did not provide to IPEDS. This was true regardless of the enrollment variable considered.

⁶⁰ See Chapter 1 for the procedures used to identify comparable IPEDS and Thomson Peterson institutions.

⁶¹ Thomson Peterson does not collect information from less-than-2-year institutions. However, the 15 institutions reported here were categorized as less-than-2-year institutions in the IPEDS data. As indicated in Chapter 1, when discrepancies in reporting were found values reported in IPEDS were used.

⁶² Descriptions of all variables used to compare IPEDS and Thomson Peterson enrollment data are given in table E.2 of Appendix E. Thomson Peterson variables that report enrollment totals may have been carried forward from previous surveys for publication.

Table 5.30. Number of comparable postsecondary Title IV institutions by type of difference between original IPEDS enrollment data and Thomson Peterson enrollment data: Spring 2003 data

Variables compared	Type of difference				
	Both reported, no difference	Both reported, difference	Reported IPEDS, not available Thomson Peterson	Not available IPEDS, reported Thomson Peterson	Both not available
Full-time, degree-seeking, first-time freshmen men	1,388	919	1,142	3	77
Full-time, degree-seeking, first-time freshmen women	1,368	937	1,144	3	77
Part-time, degree-seeking, first-time freshmen men	1,111	715	921	6	776
Part-time, degree-seeking, first-time freshmen women	1,099	727	921	6	776
Total full-time undergraduate men	1,481	1,088	942	4	14
Total full-time undergraduate women	1,454	1,115	942	4	14
Total part-time undergraduate men	1,378	1,010	796	4	341
Total part-time undergraduate women	1,318	1,075	791	4	341
Men enrolled full-time in first-professional programs	205	92	34	0	0
Women enrolled full-time in first-professional programs	210	85	36	0	0
Men enrolled part-time in first-professional programs	175	65	21	5	65
Women enrolled part-time in first-professional programs	182	58	21	5	65
Total full-time graduate men	814	382	127	3	35
Total full-time graduate women	803	392	128	3	35
Total part-time graduate men	746	431	115	1	68
Total part-time graduate women	737	441	114	1	68
Total number full-time undergraduate, graduate, and first-professional men	1,399	1,163	951	4	12
Total full-time undergraduate, graduate, and first-professional women	1,385	1,174	954	4	12
Total part-time undergraduate, graduate, and first-professional men	1,286	1,104	814	5	320
Total part-time undergraduate, graduate, and first-professional women	1,241	1,151	812	5	320
Total undergraduate students enrolled in the institution	1,525	1,805	187	10	2
Total undergraduate, graduate, and first-professional students enrolled	1,497	1,861	161	10	0
Degree-seeking undergraduate nonresident aliens	1,343	1,064	1,110	3	9
Degree-seeking undergraduate Blacks	1,174	1,406	937	3	9
Degree-seeking undergraduate Native Americans	1,588	928	1,001	3	9
Degree-seeking undergraduate Asians	1,300	1,243	974	3	9
Degree-seeking undergraduate Hispanics	1,264	1,330	923	3	9
Degree-seeking undergraduate Whites	862	1,732	923	4	8
Degree-seeking undergraduates whose race/ethnicity is unknown	1,108	1,250	1,159	3	9
Total degree-seeking undergraduates across racial and ethnic categories	866	1,756	895	4	8

NOTE: The analysis of the type of difference between IPEDS and Thomson Peterson data for variables related to first-professional programs and graduate programs was restricted to comparable IPEDS and Thomson Peterson institutions that offered such programs (i.e., first-professional programs and graduate programs). The total number of comparable institutions with first-professional programs was 331. The total number of comparable institutions with graduate programs was 1361.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Of the institutions that provided data to both IPEDS and Thomson Peterson, a higher percentage reported the same enrollment totals to IPEDS and Thomson Peterson than reported different totals. The exceptions were for total undergraduate enrollment, total enrollment, and most of the race/ethnicity variables (undergraduate Blacks, undergraduate Hispanics, undergraduate Whites, undergraduate race/ethnicity unknown, and total undergraduates across racial and ethnic categories). For these variables, a higher percentage of institutions reported different data to IPEDS and Thomson Peterson. These finding and associated patterns do not change when revised data are examined (table 5.31).

Table 5.31. Number of comparable postsecondary Title IV institutions by type of difference between revised IPEDS enrollment data and Thomson Peterson enrollment data: Spring 2004 data

Variables compared	Type of difference				
	Both reported, no difference	Both reported, difference	Reported IPEDS, not available Thomson Peterson	Not available IPEDS, reported Thomson Peterson	Both not available
Full-time, degree-seeking, first-time freshmen men	1,385	922	1,143	3	76
Full-time, degree-seeking, first-time freshmen women	1,366	939	1,145	3	76
Part-time, degree-seeking, first-time freshmen men	1,111	718	924	3	773
Part-time, degree-seeking, first-time freshmen women	1,099	730	924	3	773
Total full-time undergraduate men	1,481	1,088	942	4	14
Total full-time undergraduate women	1,455	1,114	942	4	14
Total part-time undergraduate men	1,377	1,011	796	4	341
Total part-time undergraduate women	1,317	1,076	791	4	341
Men enrolled full-time in first-professional programs	203	94	34	0	0
Women enrolled full-time in first-professional programs	208	87	36	0	0
Men enrolled part-time in first-professional programs	177	68	24	0	62
Women enrolled part-time in first-professional programs	184	61	24	0	62
Total full-time graduate men	816	382	127	1	35
Total full-time graduate women	804	393	128	1	35
Total part-time graduate men	749	428	115	1	68
Total part-time graduate women	737	441	114	1	68
Total full-time undergraduate, graduate, and first-professional men	1,398	1,164	951	4	12
Total number full-time undergraduate, graduate, and first-professional women	1,384	1,175	954	4	12
Total part-time undergraduate, graduate, and first-professional men	1,285	1,106	817	4	317
Total part-time undergraduate, graduate, and first-professional women	1,240	1,153	815	4	317
Total undergraduate students enrolled in the institution	1,524	1,806	187	10	2
Total undergraduate, graduate, and first-professional students enrolled at institution	1,496	1,862	161	10	0
Degree-seeking undergraduate nonresident aliens	1,344	1,063	1,110	3	9
Degree-seeking undergraduate Blacks	1,173	1,407	937	3	9
Degree-seeking undergraduate Native Americans	1,588	928	1,001	3	9
Degree-seeking undergraduate Asians	1,301	1,242	974	3	9
Degree-seeking undergraduate Hispanics	1,265	1,329	923	3	9
Degree-seeking undergraduate Whites	862	1,732	923	4	8
Degree-seeking undergraduates whose race/ethnicity is unknown	1,109	1,249	1,159	3	9
Total degree-seeking undergraduates across racial and ethnic categories	866	1,756	895	4	8

NOTE: The analysis of the type of difference between IPEDS and Thomson Peterson data for variables related to first-professional programs and graduate programs was restricted to comparable IPEDS and Thomson Peterson institutions that offered such programs (i.e., first-professional programs and graduate programs). The total number of comparable institutions with first-professional programs was 331. The total number of comparable institutions with graduate programs was 1361.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Magnitude of Difference

Although a fairly large number of comparable institutions reported different data to IPEDS and Thomson Peterson for some variables, the magnitude of these differences for the majority of the variables compared was relatively small, representing a difference of less than 10 percent in most cases (table 5.32). The exceptions were for the number of men and women enrolled part-time in first-professional programs, the number of men and women enrolled part-time in graduate programs, and several of the race/ethnicity variables (Native Americans, Asians, Hispanics, and undergraduates for whom race is unknown). Relative differences for these variables ranged from a low of 11 percent for the number of men enrolled part-time in graduate programs to a high of 27 percent for the number of men enrolled part-time in first-professional programs. These findings did not change when Thomson Peterson data are compared to revised IPEDS data.

On average, institutions provided higher enrollment totals to Thomson Peterson than to IPEDS. This was the case for the majority of variables except those relating to first-professional students and race/ethnicity. For the latter variables, every enrollment total for first-professional programs (full-time men, full-time women, part-time men, part-time women) is higher in the IPEDS data than in the Thomson Peterson data. Similarly, institutions provided higher enrollment totals to IPEDS than to Thomson Peterson for every race/ethnicity variable compared. Again, these findings do not change when Thomson Peterson data are compared to revised IPEDS data.

Table 5.32. Average and relative difference between IPEDS and Thomson Peterson enrollment data for comparable Title IV institutions: Spring 2004 revisions to 2003 data

Variables compared	Average differences in original fall enrollment data	Average differences in revised fall enrollment data	Average relative differences in original fall enrollment data	Average relative differences in revised fall enrollment data
Full-time, degree-seeking, first-time freshmen men	-10.5	-10.5	3.6	3.6
Full-time, degree-seeking, first-time freshmen women	-7.7	-7.7	2.4	2.4
Part-time, degree-seeking, first-time freshmen men	8.8	8.6	9.9	9.6
Part-time, degree-seeking, first-time freshmen women	2.9	2.6	2.5	2.2
Total full-time undergraduate men	-14.9	-13.5	1.3	1.2
Total full-time undergraduate women	-12.52	-11.2	0.9	0.8
Total part-time undergraduate men	-26.0	-28.0	3.6	3.9
Total part-time undergraduate women	-54.9	-56.1	5.5	5.6
Men enrolled full-time in first-professional programs	20.5	20.4	6.0	6.0
Women enrolled full-time in first-professional programs	12.9	12.8	3.5	3.5
Men enrolled part-time in first-professional programs	13.3	13.3	26.5	26.5
Women enrolled part-time in first-professional programs	5.4	5.4	11.9	11.9
Total full-time graduate men	-11.6	-11.8	3.7	3.8
Total full-time graduate women	-19.2	-19.4	4.9	4.9
Total part-time graduate men	-67.3	-67.8	11.4	11.4
Total part-time graduate women	-46.5	-46.8	12.2	12.2
Total full-time undergraduate, graduate, and first-professional men	-23.8	-22.6	1.9	1.8
Total full-time undergraduate, graduate, and first-professional women	-25.3	-24.1	1.6	1.5
Total part-time undergraduate, graduate, and first-professional men	-42.7	-44.7	5.0	5.2
Total part-time undergraduate, graduate, and first-professional women	-79.0	-80.4	6.6	6.7
Total undergraduate students enrolled	91.4	93.5	2.4	2.4
Total undergraduate, graduate, and first-professional students	74.4	76.0	1.8	1.9
Degree-seeking undergraduate nonresident aliens	1.1	2.0	0.9	1.7
Degree-seeking undergraduate Blacks	28.7	28.1	5.7	5.5
Degree-seeking undergraduate Native Americans	8.3	8.2	16.2	16.0
Degree-seeking undergraduate Asians	38.9	38.5	14.4	14.2
Degree-seeking undergraduate Hispanics	66.1	65.5	13.2	13.0
Degree-seeking undergraduate Whites	207.0	202.9	9.2	9.1
Degree-seeking undergraduates whose race/ethnicity is unknown	53.5	53.4	20.9	20.9
Total degree-seeking undergraduates across racial and ethnic categories	338.2	333.3	9.6	9.4

NOTE: Average relative difference is computed as the average of the difference between the IPEDS value (original and revised) and the Thomson Peterson value divided by the IPEDS value (original and revised) multiplied by 100.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), enrollment data for fall 2002, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Summary

A total of 6,508 Title IV institutions were eligible to provide enrollment data. Of this total, only 1.8 percent made changes to any enrollment data during the 2004 revision period. The majority of the changes were made by public institutions, with private for-profit institutions making the least number of changes. For the various types of enrollment data reported, institutions made most of their changes to unduplicated headcount data. They made the least number of changes to CIP code data.

Among institutions making changes, the net differences between revised and original values are negligible. Additionally, imputation procedures estimated true values rather accurately for missing data. However, imputation procedures were less accurate in estimating the true values for Black non-Hispanic women and White non-Hispanic men and women.

The aggregate bias analysis revealed that, generally, differences between originally published estimates and revised estimates are small. The majority of the differences noted are less than 1 percent. However, some interesting patterns emerged, and some differences are over 10 percent, notably differences for first-time, first-year undergraduate students enrolled part-time in private not-for-profit institutions. Almost without exception there are larger differences between originally published estimates and revised estimates for undergraduate counts. Additionally, part-time students (whether examined by race, gender, student level, or institution control) were consistently underestimated, as were counts from private not-for-profit institutions.

A comparison of IPEDS and Thomson Peterson data indicates that enrollment counts are more likely to be in IPEDS data than in Thomson Peterson data. Only a small percentage (less than 1 percent) of comparable institutions provided enrollment data to Thomson Peterson that they did not provide to IPEDS.

A fairly high percentage of institutions providing data to both IPEDS and Thomson Peterson provided the same data to both. Among those that provided different data, the magnitude of the differences is usually less than 10 percent.

Finally, on average, institutions provided higher enrollment counts to Thomson Peterson than to IPEDS. The exceptions are for first-professional students and all race/ethnicity categories. Institutions provided higher counts for these student categories to IPEDS.

CHAPTER 6. STUDENT FINANCIAL AID

Introduction

Student financial aid (SFA) data are collected as part of the spring data collection. For institutions with standard academic terms (academic year reporters) the spring 2003 data collection covered all students in the fall 2001 cohort, while for institutions with program-based calendar systems (program reporters), it covered all students in the full 12-month period (September 1, 2001 through August 31, 2002). The SFA component collects data for full-time, first-time degree/certificate-seeking undergraduate students, including the number of those students receiving financial aid and the average amount of aid received. Students receiving financial aid and the average amount of aid received are further classified by the type of aid received—federal grants, state/local government grants, institutional grants, and loans. For information on the survey forms and screens and the reference periods used for the SFA data items, go to <http://nces.ed.gov/ipeds/ipedsurveys.asp>.

Not all 6,588 Title IV postsecondary institutions were required to submit SFA data. The SFA component is applicable to only those institutions that have full-time, first-time, degree/certificate-seeking undergraduate students. Table 6.1 provides the number of institutions eligible for the SFA component and the number that responded during the spring 2003 data collection.

Table 6.1. Title IV institutions and offices responding to the Student Financial Aid component in the spring 2003 data collection by geographical areas, degree-granting status, and level and control of institution: United States and other jurisdictions

Degree-granting status and level and control of institution	United States and other jurisdictions			United States		
	Final universe	Number responded	Response rate (%)	Final universe	Number responded	Response rate (%)
All institutions	5,945	5,803	97.6	5,801	5,665	97.7
Public	2,009	1,996	99.4	1,981	1,969	99.4
Private not-for-profit	1,616	1,590	98.4	1,574	1,548	98.3
Private for-profit	2,320	2,217	95.6	2,246	2,148	95.6
4-year	2,118	2,099	99.1	2,064	2,045	99.1
2-year	2,137	2,096	98.1	2,113	2,073	98.1
Less-than-2-year	1,690	1,608	95.1	1,624	1,547	95.3
Degree-granting	3,820	3,778	98.9	3,744	3,703	98.9
Non-degree-granting	2,125	2,025	95.3	2,057	1,962	95.4

NOTE: The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), spring 2003.

During the spring of 2004, 74 institutions submitted revised data.⁶³ This chapter evaluates the size of the changes made by these institutions and their impact on IPEDS originally published data.

For the SFA component, missing data were not imputed. Additionally, even though SFA is one of the IPEDS components for which originally published data were perturbed, institutions did not revise these data items. Therefore, this chapter does not include an evaluation of imputation or perturbation.

SFA data were also compared to the Thomson Peterson data. The intent was to assess the extent to which institutions are reporting similar data to organizations and agencies other than the Department of Education.

Data Used to Compare Original and Revised Values

The evaluation uses SFA information for the 2001–02 academic year. The data contains variables that record three characteristics: student counts, counts of those receiving financial aid, and the average amount of aid received. There are four types of financial aid reported in this data—federal grant aid, state/local grant aid, institutional grant aid, and student loan aid. These data are recorded using 16 variables as follows:

- SCFA1N: number of full-time, first-time, degree/certificate-seeking undergraduates in fall cohort (AY reporter);
- SCFA11N: number of students in fall cohort who are in-district (AY reporter);
- SCFA12N: number of students in fall cohort who are in-state (AY reporter);
- SCFA13N: number of students in fall cohort who are out-of-state (AY reporter);
- SCFA2: total number of undergraduate students enrolled (full-time, part-time, degree/certificate-seeking, and all others) as of 10/15/2001 (AY reporter);
- SCFY1N: unduplicated count of full-time, first-time, degree/certificate-seeking students in the full-year cohort (PY reporter);
- SCFY2: unduplicated count of all students enrolled (full-time, part-time, degree/certificate-seeking, and all others) during the 12-month period September 1, 2001 through August 31, 2002 (PY reporter);
- ANYAIDN: total number of students in the fall cohort who received any form of financial aid at any time during the full academic year (or 12-month period), including scholarships, grants, and loans;
- FGRNT_N: number of students in cohort receiving federal grant aid;
- FGRNT_A: average amount of federal grant aid received;
- SGRNT_N: number of students in cohort receiving state/local grant aid;
- SGRNT_A: average amount of state/local grant aid received;
- IGRNT_N: number of students in cohort receiving institutional grant aid;
- IGRNT_A: average amount of institutional grant aid received;

⁶³ One of these 74 institutions is a non-Title IV institution and was therefore excluded from the analyses. Among the remaining 73 institutions, seven submitted the same data in both the revised and original submissions.

- LOAN_N: number of students in cohort receiving student loan aid; and
- LOAN_A: average amount of student loan aid received.

In the data file, each institution is represented by a case with 16 variables. The first five variables (SCFA1N, SCFA11N, SCFA12N, SCFA13N, and SCFA2) are applicable only for institutions with standard academic terms (reporters with an AY calendar system⁶⁴), while the sixth and seventh variables (SCFY1N and SCFY2) are applicable only for institutions with program-based calendar systems (reporters with a PY calendar system).

Additionally, public institutions are asked to report the number of students by residency status using the variables SCFA11N (in-district), SCFA12N (in-state), and SCFA13N (out-of-state). Accordingly, these three items are not applicable for private institutions.⁶⁵ Variables that record the average amount of aid received are not applicable when the reported number of students receiving aid is zero. The remaining variables are applicable for any type of reporter and institution.⁶⁶

Only Title IV institutions were considered in this analysis. As previously indicated, not all institutions were required to respond to the SFA component. The SFA component is applicable to only those institutions that have full-time, first-time, degree/certificate-seeking undergraduate students. Among the 6,588 Title IV institutions, this component was not applicable to 643 institutions. Therefore, the universe in the original data collection was 5,945 institutions, of which 5,803 responded (table 6.2).

Only parent institutions reported financial aid data. Since this study evaluates institutional reporting, child institutions are not included. Thus, the evaluation is based on 5,802 institutions (all responding and nonresponding parent institutions given in table 6.2). Table F-1 in the supplemental tables provides details by control, degree-granting status, and level of institution.

⁶⁴ See the “Tuition and Price” chapter for the definitions of AY and PY calendar systems.

⁶⁵ Variables that are not applicable were reported as blank or missing values. For the analysis, if these values did not change, they were classified as a separate category called “Item is not applicable” rather than as “Missing to missing” (see table 6.5).

⁶⁶ A description of all variables from the original, revised, and header files used in the assessment of the Student Financial Aid component are given in table F.1 of Appendix F.

Table 6.2. Title IV institutions and offices by response status to the Student Financial Aid component for revised and original data: United States and other jurisdictions

Response status in the original file	Total	Response status in the revised file				Not applicable
		Respondent		Nonrespondent		
		Parent ¹	Child	Parent ¹	Child	
Total	6,588	5,704	148	98	0	638
Respondent						
Parent ¹	5,660	5,660	0	0	0	0
Child	143	0	143	0	0	0
Nonrespondent						
Parent ¹	142	44	0	98	0	0
Child	0	0	0	0	0	0
Not applicable	643	0	5	0	0	638

¹ This category includes single institutions with no parent/child relationship.

NOTE: Highlighted cells represent the number of responding and nonresponding parent institutions. The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted spring 2003 and revised spring 2004.

Comparison of IPEDS Original and Revised Data

Number of Institutions Making Changes

Table 6.3 presents the total number and percent of Title IV institutions that submitted revised data by control, degree-granting status, and level of institution in the United States and other jurisdictions.⁶⁷

Approximately 30 percent of the institutions making changes were private-for-profit, less-than-2-year, non-degree-granting institutions (22 out of 73 institutions). Public 4-year, degree-granting institutions were the second largest type of institution submitting revised data (16 out of 73 institutions).

⁶⁷ Recall that a total of 74 institutions submitted revised data through the IPEDS Prior Year Data Revision System. One institution was non-Title IV.

Table 6.3. Number and percent of Title IV institutions that revised student financial aid data for the academic year 2001–02 by geographic area, institutional control, degree-granting status, and level of institution: United States and other jurisdictions

Degree-granting status and level of institution	United States					Other jurisdictions			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
Number of institutions									
All institutions	73	72	22	16	34	1	1	0	0
4 years and above	30	30	16	13	1	0	0	0	0
At least 2 but less than 4 years	21	20	6	3	11	1	1	0	0
Less than 2 years	22	22	0	0	22	0	0	0	0
Degree-granting									
4 years and above	30	30	16	13	1	0	0	0	0
At least 2 but less than 4 years	15	14	6	2	6	1	1	0	0
Less than 2 years	†	†	†	†	†	†	†	†	†
Non-degree-granting									
4 years and above	0	0	0	0	0	0	0	0	0
At least 2 but less than 4 years	6	6	0	1	5	0	0	0	0
Less than 2 years	22	22	0	0	22	0	0	0	0
Percent									
All institutions	100.0	98.6	30.1	21.9	46.6	1.4	1.4	0.0	0.0
4 years and above	41.1	41.1	21.9	17.8	1.4	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	28.8	27.4	8.2	4.1	15.1	1.4	1.4	0.0	0.0
Less than 2 years	30.1	30.1	0.0	0.0	30.1	0.0	0.0	0.0	0.0
Degree-granting									
4 years and above	41.1	41.1	21.9	17.8	1.4	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	20.5	19.2	8.2	2.7	8.2	1.4	1.4	0.0	0.0
Less than 2 years	†	†	†	†	†	†	†	†	†
Non-degree-granting									
4 years and above	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	8.2	8.2	0.0	1.4	6.8	0.0	0.0	0.0	0.0
Less than 2 years	30.1	30.1	0.0	0.0	30.1	0.0	0.0	0.0	0.0

† Not applicable.

NOTE: Other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted spring 2003 and revised spring 2004.

Types of Changes

A change in a particular data item within an institution was identified by comparing the originally submitted data value to the revised data value. After a change was identified, the type of change was then determined. Table 6.4 presents flag codes used to identify types of changes for individual data items. Each of the 16 SFA variables was evaluated independently.

Table 6.4. Codes used for data item changes to IPEDS student financial aid data for academic year 2001–02

Values of FLG CHGi	Description
-2	Data unchanged, item is not applicable ¹
-1	Data unchanged from missing to missing
0	Data unchanged, reported in both data files
1	Data changed from reported to revised value
2	Data changed from missing to value reported
3	Data changed from reported to blank
4	Data changed from not applicable to value reported

¹ Items SCFA1N, SCFA11N, SCFA12N, SCFA13N, and SCFA2 are applicable only for institutions with AY calendar systems. Of these, SCFA11N, SCFA12N, and SCFA13N are applicable only for public institutions. On the other hand, items SCFY1N and SCFY2 are applicable only for institutions with program-based calendar systems. Average amount of aid is not applicable if the number of students receiving aid is zero.

Values of –2, –1, and 0 indicate no change was made to the data item. Values of –2 indicate that institutions did not change this nonapplicable item.⁶⁸ If institutions revised this previously nonapplicable item, the change was coded as a “4.” Values of –1 indicate that the institution did not respond to this item and did not provide data during the revision period. If the institution provided a value for the previously missing data, this change was coded as a “2.” Values between 1 and 4 indicate that some type of change was made.

Seventy-three institutions submitted revised data (table 6.3). Further investigation of the changes, however, revealed that seven institutions did not actually change their originally submitted data. In other words, even though these seven institutions submitted data through the Prior Year Data Revision System, the data were the same as the original submission. Thus, for all analyses that follow, these seven institutions are considered as “unchanged” with regard to the SFA data items.

Table 6.5 and 6.6 present the number and percent, respectively, of institutions that made changes by type of changes. Of the institutions that provided data that was not reported in the original submission, a relatively large number (about 40–60 percent) reported the number of students receiving aid and the average amount of aid received. Only a small number of institutions actually revised previously submitted data.

⁶⁸ Recall the discussion about the applicability of items depending on the type of reporter and control of institutions. Also, in the original file a flag variable for each data item indicates the imputation method used (if data were imputed) or the applicability status of the item. The applicability of a particular data item was determined using this flag variable. This variable is not available for institutions that did not respond to the original submission.

Table 6.5. Number of Title IV institutions by type of changes made and student financial aid data items:
United States and other jurisdictions, academic year 2001–02

SFA data item	Total	No change			Change			
		Item is not applicable ¹	Missing to missing	Data reported in both	From reported to revised value	From missing to value reported	From reported to blank	From not applicable to reported
Number of full-time, first-time, degree/certificate-seeking undergraduates (SCFA1N)	66	0	27	19	3	17	0	0
Number of students who are in-district (SCFA11N)	66	6	42	15	1	2	0	0
Number of students who are in-state (SCFA12N)	66	6	41	13	3	3	0	0
Number of students who are out-of-state (SCFA13N)	66	6	41	13	3	3	0	0
Total number of undergraduate students enrolled (SCFA2)	66	0	27	14	8	17	0	0
Number of full-time, first-time degree/certificate-seeking students in the full-year cohort (SCFY1N)	66	22	17	0	0	27	0	0
Number of students enrolled during the 12-month period (SCFY2)	66	22	17	0	0	27	0	0
Number of students in the cohort who received any form of financial aid (ANYAIDN)	66	0	0	15	7	44	0	0
Number of students in cohort receiving federal grant aid (FGRNT_N)	66	0	0	16	6	44	0	0
Average amount of federal grant aid received (FGRNT_A)	66	0	0	14	8	44	0	0
Number of students in cohort receiving state/local grant aid (SGRNT_N)	66	0	12	15	7	32	0	0
Average amount of state/local grant aid received (SGRNT_A)	66	1	13	14	7	31	0	0
Number of students in cohort receiving institutional grant aid (IGRNT_N)	66	0	8	12	10	36	0	0

See notes at end of table.

Table 6.5. Number of Title IV institutions by type of changes made and student financial aid data items: United States and other jurisdictions, academic year 2001–02—Continued

SFA data item	Total	No change			Change			
		Item is not applicable ¹	Missing to missing	Data reported in both	From reported to revised value	From missing to value reported	From reported to blank	From not applicable to reported
Average amount of institutional grant aid received (IGRNT_A)	66	1	9	10	10	35	0	1
Number of students in cohort receiving student loan aid (LOAN_N)	66	0	8	18	4	36	0	0
Average amount of student loan aid received (LOAN_A)	66	0	9	14	8	35	0	0

¹ Items SCFA1N, SCFA11N, SCFA12N, SCFA13N, and SCFA2 are applicable only for institutions with AY calendar systems. Of these, items SCFA11N, SCFA12N, and SCFA13N are applicable only for public institutions. Items SCFY1N and SCFY2 are applicable only for institutions with program-based calendar systems. Average amount of aid is not applicable if the number of students receiving aid is zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted spring 2003 and revised spring 2004.

Table 6.6. Percent of Title IV institutions making changes by type of changes made and student financial aid data items: United States and other jurisdictions, academic year 2001–02

SFA data item	Total	No change			Change			
		Item is not applicable ¹	Missing to missing	Data reported in both	From reported to revised value	From missing to value reported	From reported to blank	From not applicable to reported
Number of full-time first-time degree/certificate-seeking undergraduates (SCFA1N)	100.0	0.0	40.9	28.8	4.5	25.8	0.0	0.0
Number of students who are in-district (SCFA11N)	100.0	9.1	63.6	22.7	1.5	3.0	0.0	0.0
Number of students who are in-state (SCFA12N)	100.0	9.1	62.1	19.7	4.5	4.5	0.0	0.0
Number of students who are out-of-state (SCFA13N)	100.0	9.1	62.1	19.7	4.5	4.5	0.0	0.0
Total number of undergraduate students enrolled (SCFA2)	100.0	0.0	40.9	21.2	12.1	25.8	0.0	0.0
Count of full-time first-time degree/certificate-seeking students in the full-year cohort (SCFY1N)	100.0	33.3	25.8	0.0	0.0	40.9	0.0	0.0
Count of all students enrolled during the 12-month period (SCFY2)	100.0	33.3	25.8	0.0	0.0	40.9	0.0	0.0
Total number of students in the cohort who received any form of financial aid (ANYAIDN)	100.0	0.0	0.0	22.7	10.6	66.7	0.0	0.0
Number of students in cohort receiving federal grant aid (FGRNT_N)	100.0	0.0	0.0	24.2	9.1	66.7	0.0	0.0
Average amount of federal grant aid received (FGRNT_A)	100.0	0.0	0.0	21.2	12.1	66.7	0.0	0.0
Number of students in cohort receiving state/local grant aid (SGRNT_N)	100.0	0.0	18.2	22.7	10.6	48.5	0.0	0.0
Average amount of state/local grant aid received (SGRNT_A)	100.0	1.5	19.7	21.2	10.6	47.0	0.0	0.0
Number of students in cohort receiving institutional grant aid (IGRNT_N)	100.0	0.0	12.1	18.2	15.2	54.5	0.0	0.0

See notes at end of table.

Table 6.6. Percent of Title IV institution by type of changes made and student financial aid data items: United States and other jurisdictions, academic year 2001–02—Continued

SFA data item	Total	No change			Change			
		Item is not applicable ¹	Missing to missing	Data reported in both	From reported to revised value	From missing to value reported	From reported to blank	From not applicable to reported
Average amount of institutional grant aid received (IGRNT_A)	100.0	1.5	13.6	15.2	15.2	53.0	0.0	1.5
Number of students in cohort receiving student loan aid (LOAN_N)	100.0	0.0	12.1	27.3	6.1	54.5	0.0	0.0
Average amount of student loan aid received (LOAN_A)	100.0	0.0	13.6	21.2	12.1	53.0	0.0	0.0

¹ Items SCFA1N, SCFA11N, SCFA12N, SCFA13N, and SCFA2 are applicable only for institutions with AY calendar systems; of these, items SCFA11N, SCFA12N, and SCFA13N are applicable only for public institutions. On the other hand, items SCFY1N and SCFY2 are applicable only for institutions with program-based calendar systems. Average amount of aid is not applicable if the number of students receiving aid is zero.
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted spring 2003 and revised spring 2004.

Magnitude of Changes

The magnitude of change was measured as the difference between the data in the revised and original submissions. The analysis is limited to degree-granting institutions in the United States that made changes.⁶⁹ Descriptive statistics for the 16 data items with flag codes FLG_CHG_{*i*} = 0, 1, 2, 3, and 4 are provided in the tables that follow. In computing the difference, for data with flag codes FLG_CHG_{*i*} = 2, 3, and 4, a missing/blank value was treated as a zero.

Changes made by institutions on the variable “total number of undergraduate students enrolled” (table 6.7) resulted in a large total change among the other student count variables in this component. The total increase was 9,796 students. The large differences were primarily the result of 13 institutions submitting values that were not reported in the original submission (missing to reported). Even though this data item is not the main focus of the student financial aid data, it impacts the percentage of students receiving financial aid.⁷⁰ The size of total changes in all other student count data (including the number of students receiving aid) is less than 3,000 students. The size of change in the number of full-time, first-time, degree/certificate-seeking undergraduates in the fall cohort is 244 students—the size of change for AY reporters (-445) plus the size of change for PY reporters (689).

⁶⁹ The seven institutions that submitted a revised file but did not make any revisions to originally submitted data were excluded from the analysis. Also, the analysis was limited to degree-granting institutions to ensure consistency with the population reported in most of the published E.D. Tabs tables.

⁷⁰ The value in this variable is used as the denominator for determining the percent of students receiving financial aid.

Changes for the “average amount of aid received” are largest for federal grant aid and student loan aid. Given that only a few institutions made revisions to this data, these changes do not have a major impact on the published average amount of aid received.⁷¹

Aggregate Difference Between Reported and Revised Data

This section evaluates the impact of changes on published aggregate estimates. The assessment focused on estimates presented in tables D, E, 21, 22, 23, and 24 in *Enrollment in Postsecondary Institutions, Fall 2002 and Financial Statistics, Fiscal Year 2002* (Knapp et al. 2004). Using revised data, these tables were replicated.⁷²

The impact of revised data on aggregate estimates is relatively small for most of the domains of interest. For the student count data, only a few cells have a difference larger than 1,000 students. In no case was the difference for these values greater than 1 percent of the original published estimate.

⁷¹ See the next section regarding the impact of revisions on published E.D. Tabs tables.

⁷² The difference is computed as the revised estimates minus the published estimates. These values are presented under the column labeled “Difference” within each table. Tables F-2 to F-12 in the supplemental tables present the published and revised estimates, along with the differences.

Table 6.7. Descriptive statistics for differences between revised and original values for Title IV degree-granting institutions by type of descriptive statistics and student financial aid data items: United States, academic year 2001–02

SFA data items	Number of records	Total difference	Mean difference	Standard deviation	Type of statistic				
					Minimum value	Lower quartile	Median	Upper quartile	Maximum value
AY calendar									
Number of full-time, first-time, degree/certificate-seeking undergraduates in fall cohort	16	-445	-28	640	-2,362	9	104	161	420
Number of students in fall cohort who are in-district	3	5	2	2	0	0	1	4	4
Number of students in fall cohort who are in-state	5	120	24	66	-52	2	12	28	130
Number of students in fall cohort who are out-of-state	5	-43	-9	44	-83	-12	10	19	23
Total number of undergraduate students enrolled	21	9,796	466	772	-274	14	135	632	2,801
PY calendar									
Number of full-time, first-time, degree/certificate-seeking students in the full-year cohort	4	689	172	131	62	90	133	255	361
Number of students enrolled during the 12-month period	4	1,148	287	54	239	249	274	326	361
Total number of students in the cohort who received any form of financial aid	24	-145	-6	440	-1,831	22	85	139	376
Number of students in cohort receiving federal grant aid	23	1,305	57	128	-187	1	50	116	298
Average amount of federal grant aid received (in dollars)	25	42,175	1,687	1,955	-3,039	400	2,025	3,200	4,800
Number of students in cohort receiving state/local grant aid	19	-1,058	-56	392	-1,595	0	7	61	357
Average amount of state/local grant aid received (in dollars)	19	16,960	893	2,272	-3,592	0	200	2,690	4,600
Number of students in cohort receiving institutional grant aid	22	2,094	95	148	-93	6	34	106	563
Average amount of institutional grant aid received (in dollars)	23	20,800	904	1,226	-2,128	291	500	1,685	3,463
Number of students in cohort receiving student loan aid	17	1,206	71	119	-191	1	52	116	346
Average amount of student loan aid received (in dollars)	21	44,409	2,115	2,227	-2,831	677	2,400	3,360	6,930

NOTE: The differences are computed as the revised value minus the original value.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted spring 2003 and revised spring 2004.

The largest impact on published counts by states was for the number of students enrolled in Ohio. The original value decreased by 2,362 students for both degree-granting 4-year institutions and degree-granting private not-for-profit institutions, representing a 4 percent change for 4-year institutions but a 10 percent change for private not-for-profit institutions. The largest impact to the number of students receiving aid was also for Ohio, where the difference between the revised and published data was -1,831 students for students in private not-for-profit institutions.

The impact of changes on the average amount of aid received was relatively small. The largest difference was for student loans in public 4-year institutions in the Great Lakes (-\$119). Only one other category had a difference larger than \$100, and it was also for public 4-year institutions in the Great Lakes (e.g., for institutional grants).

Comparison of IPEDS and Thomson Peterson Data

The IPEDS and Thomson Peterson comparison was limited to institutions in the United States and institutions appearing in both data files.⁷³ Additionally, since the spring 2003 IPEDS survey collects SFA data for the 2001–02 academic year, the analyses were further limited to institutions in the Thomson Peterson file with financial aid data for the 2001–02 academic year.

The 2003 Thomson Peterson financial aid dataset contains a variable indicating the reference period (ACAD_YR). However, about half of the institutions had this data as it is only collected for 4-year institutions. Among those with nonmissing values for ACAD_YR, only 630 institutions have financial aid data for the reference period 2001–02 (table 6.8).

Among the 630 institutions with financial aid data for the 2001–02 academic year, only 608 were matched in the IPEDS data file; the comparison between IPEDS and Thomson Peterson institutions is based on these 608 comparable institutions.⁷⁴

Table 6.8. Number and percent of 2003 Thomson Peterson institutions by reference period for financial aid data: United States and other jurisdictions

SFA reference period	Number of Institutions	Percent
Total	3,919	100.0
Not available	2,222	56.7
1998–99	4	0.1
1999–00	13	0.3
2000–01	51	1.3
2001–02	630	16.1
2002–03	999	25.5

SOURCE: The Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

⁷³ See Chapter 1 for the procedures used to identify comparable IPEDS and Thomson Peterson institutions.

⁷⁴ Descriptions of all Thomson Peterson variables used to compare IPEDS and Thomson Peterson Student Financial Aid data are given in table F.2 of Appendix F.

Thomson Peterson collects student financial aid data using a separate questionnaire designed specifically for financial aid information. The data are collected as follows:

1. total dollar amounts awarded to full-time and less-than-full-time degree-seeking undergraduates (fall cohort) in the following categories:
 - a. scholarships/grants: federal, state, institutional, and external source;
 - b. self-help: student loans (except parent loans), federal work study, state and other work-study/employment; and
 - c. other: parent loans, tuition waivers, and athletic awards.

For each of the items listed in 1(a) through 1(c), the total dollar amounts were also requested by need-based and non-need-based student aid.

2. number of degree-seeking full-time undergraduates in the fall cohort who applied for and received financial aid in the following categories:
 - a. number of degree-seeking undergraduate students (fall cohort);
 - b. number of students in (a) who were financial aid applicants (includes applicants for all types of aid);
 - c. number of students in (b) who were determined to have financial need (“needy” students);
 - d. number of students in (c) who received any financial aid;
 - e. number of students in (d) who received any need-based gift aid;
 - f. number of students in (d) who received any need-based self-help aid;
 - g. number of students in (d) who received any non-need-based gift aid;
 - h. number of students in (d) whose need was fully met excluding PLUS loans, unsubsidized loans, and private alternative loans;
 - i. on average, the percentage of need that was met for students who received any need-based aid excluding any resources that were awarded to replace EFC (that is, excluding PLUS loans, unsubsidized loans, and private alternative loans);
 - j. the average financial aid package of those in (d) excluding any resources that were awarded to replace EFC (that is, excluding PLUS loans, unsubsidized loans, and private alternative loans);
 - k. average need-based gift award of those in (e);
 - l. average need-based self-help award (excluding PLUS loans, unsubsidized loans, and private alternative loans) of those in (f);
 - m. average need-based loan (excluding PLUS loans, unsubsidized loans, and private alternative loans) of those in (f) who received a need-based loan;
 - n. number of students in (a) who had no financial need and received non-need-based gift aid (exclude those receiving PLUS loans, athletic awards, and/or tuition benefits); and
 - o. average award to students in (n).

Items 2(d) through 2(m) refer to needy students, and items 2(n)–2(o) refer to non-needy students. For each of the items listed in 2 (a) through 2 (o), the number of students was also requested by first-time, full-time freshmen and full-time undergraduates (including freshmen).

Using this data, an attempt was made to construct estimates that were similar to those reported in IPEDS. Because there were no directly comparable variables in the two files, common variables had to be created.

The number of full-time undergraduate students in the fall cohort who received financial aid was compared using the following two items:⁷⁵

- the IPEDS' number of full-time, first-time, degree/certificate-seeking undergraduates in the fall cohort who received any financial aid during the full academic year (ANYAIDN); and
- the Thomson Peterson's summation of the number of needy, degree-seeking, full-time undergraduates in the fall cohort who received any financial aid (UG_FT_REC_AID_N) plus the number of degree-seeking, full-time undergraduates in the fall cohort who had no financial need and received non-need-based grants and scholarships (UG_FT_NN_NONEED_N).

Another comparison that was possible was for the total amount of aid received. In IPEDS, however, no data item reports the total amount of aid received. This variable was created by multiplying the average amount of aid received and the total number of undergraduate students receiving aid. On the other hand, institutions in the Thomson Peterson data reported the total amount of aid received by the type of aid listed in 1(a) through 1(c). However, the Thomson Peterson classification and grouping of type of aid is not directly comparable to the classifications used in IPEDS. Table 6.9 shows the similarities and differences between the types of aid in both datasets.

⁷⁵ This comparison is less than ideal in that IPEDS limits the count to full-time, first-time, degree/certificate-seeking, undergraduate students, while Thomson Peterson includes any full-time, degree-seeking, undergraduate student.

Table 6.9. Type of financial aid items reported in student financial aid data by data sources

IPEDS	Thomson Peterson
<p>Federal grants (grants/educational assistance funds): Includes grants that were provided by federal agencies such as the U.S. Department of Education, including Title IV Pell Grants and Supplemental Educational Opportunity Grants (SEOGs). Also includes need-based and merit-based educational assistance funds and training vouchers provided from other federal agencies and/or federally-sponsored educational benefits programs, including the Veteran's Administration, Department of Labor, etc.</p> <p>State/local grants (grants/scholarships/waivers): Includes grants that were provided by the state such as Leveraging Educational Assistance Partnerships (LEAP) (formerly SSIGs). Also includes merit scholarships that were provided by the state and tuition and fee waivers for which the institution was reimbursed by a state agency. Local grants include any local government grants, scholarships, or gift aid that are awarded directly to the student.</p> <p>Institutional grants (scholarships/fellowships): Includes (1) scholarships and fellowships that were granted and funded by the institution and/or individual departments within the institution (and are limited to students attending the institution); (2) tuition and fee waivers granted by the institution (for which the institution is not reimbursed from another source); (3) scholarships targeted to certain groups of individuals (from a particular state or studying a particular subject) for which the institution designates the recipient; (4) athletic scholarships; etc. Does not include college work study.</p> <p>Loans to students: Includes (1) all Title IV subsidized and unsubsidized loans made directly to students for which the student is the designated borrower; and (2) all institutionally and privately sponsored loans made to students for which the student is the designated borrower (as long as the funds pass through the financial aid office). Does not include PLUS and other loans made directly to parents for which the parent is the designated borrower.</p>	<p>Scholarships/grants: Includes federal, state, institutional (endowment, alumni, or other institutional awards), and external funds awarded by the college, excluding athletic aid and tuition waivers (which are reported below). Also includes scholarships/grants from external sources not awarded by the college (monies received from outside (private) sources that the student brings with them; e.g., Kiwanis, National Merit.</p> <p>Self-help: Includes student loans from all sources (except parent loans, which are reported below), federal work study, and state and other work study/employment.</p> <p>Other: Includes parent loans, tuition waivers, and athletic awards.</p>
<p>SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted spring 2003 and revised spring 2004, and the Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.</p>	

To create a variable for total amount of aid received, groupings for the IPEDS categorization of aid was followed; that is, IPEDS and Thomson Peterson were compared as follows:

- federal grants in IPEDS vs. federal grants in Thomson Peterson;
- state/local grants in IPEDS vs. state grants in Thomson Peterson;
- institutional grants in IPEDS vs. institutional grants, tuition waivers, and athletic awards in Thomson Peterson; and
- student loans in IPEDS vs. student loans (except parent loans) in Thomson Peterson.

Given these comparisons, types of differences were then defined as follows:

- data not available in both IPEDS and Thomson Peterson;
- data reported in both IPEDS and Thomson Peterson where the two values are the same;
- data reported in both IPEDS and Thomson Peterson where the two values are different;
- data reported in IPEDS but not reported in Thomson Peterson; and
- data reported in Thomson Peterson but not reported in IPEDS.

Table 6.10 shows the number of institutions by type of difference. For data items that were examined independently, the number of institutions that reported different values is high.

Table 6.10. Number of comparable IPEDS and Thomson Peterson institutions by type of difference and comparable data items: United States, academic year 2001–02

Comparable data items	Total	No difference		Type of difference		
		Not available in both	Reported in both, same values	Reported in both, different values	Reported in IPEDS, not available in Thomson Peterson	Not available in IPEDS, reported in Thomson Peterson
Number of full-time, first-time degree/certificate-seeking undergraduates who received any financial aid during the full academic year	608	5	1	524	54	24
Total amount of federal grants received	608	2	1	553	25	27
Total amount of state grants received	608	2	16	538	25	27
Total amount of institutional grants received	608	2	6	551	22	27
Total amount of loans received	608	2	4	550	25	27

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted spring 2003 and revised spring 2004, and the Thomson Corporation, Thomson - Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Between 86 and 91 percent of the institutions in this comparison reported different data to IPEDS and Thomson Peterson for the five selected data items. This indicates systematic differences in the reporting of data. This is more than likely due to differences in data collection methodology rather than actual reporting differences.⁷⁶ Possible sources of differences are

- When reporting the number of full-time undergraduates who received any type of financial aid, IPEDS limits the count to only full-time *first-time* undergraduate students in the cohort, while Thomson Peterson may include any full-time undergraduate students in the cohort.
- When reporting the number of full-time undergraduates who received any type of financial aid, Thomson Peterson includes counts based on aid for needy and non-needy students. In this case, needy students may receive non-need-based aid, so double counting is possible.
- When reporting the total amount of aid received, Thomson Peterson reports the dollar amount based on the total number of degree-seeking undergraduates including part-time students. IPEDS reports the total amount based on full-time students only.
- When reporting the total amount of aid received, the classifications for type of aid reported in IPEDS and Thomson Peterson may differ; thus, the definition used in this comparison of the total amount of aid received may not be accurate.

⁷⁶ Given the results of this comparison, any further comparisons are not valid due to the lack of comparability of data items. Accordingly, no assessment of the magnitude of differences between IPEDS and Thomson Peterson is provided.

Summary

Only about 1 percent of institutions eligible to submit student financial aid data (66 institutions) submitted revisions in the spring of 2004. Most of these institutions were reporting information that they failed to report in the original submission.

The impact of revised data on aggregate estimates is relatively small for most of the domains of interest—the number of students enrolled, the number of students receiving financial aid, and the average amount of financial aid received. The impact of these changes resulted in differences between published and revised estimates that are no greater than 1 percent of the originally published estimate.

IPEDS and Thomson Peterson collect student financial aid information differently. Not only do IPEDS and Thomson Peterson use different data items to obtain student financial aid information, but also the analysis indicates that these data are reported differently. The reporting difference result from different data concepts and definitions.

CHAPTER 7. FINANCE

Introduction

This chapter assesses the quality of IPEDS finance data. Data for the Finance component are collected during the spring collection period and provide summary information about each institution's financial status. For information on the survey forms and screens used for the Finance component go to <http://nces.ed.gov/ipeds/ipedsurveys.asp>.

Data used for this assessment were originally collected during the spring of 2003 and revised during the spring of 2004. The revised data are compared to the original data to determine the number of institutions that made changes to their original submissions, the type of changes that were made, and the magnitude of these changes. The IPEDS information is also compared to financial information collected during the 2002–03 academic year by the Thomson Peterson survey. This comparison assesses the extent to which institutions are reporting similar data to organizations and agencies other than the Department of Education. Specifically, it addresses the number of comparable institutions that reported different financial information, the types of differences between the IPEDS and Thomson Peterson financial information, and the magnitude of these differences.

Data Used to Compare Original and Revised Values

Data about the financial status of institutions are obtained using web-based data collection forms. These forms are based on institutional control—public, private not-for-profit, and private for-profit. For fiscal year 2002, public institutions were allowed to choose among forms depending on the standards used for their internal accounting. The forms they could use were:

- Government Accounting Standards Board (GASB) Statement 35 accounting standards (hereafter referred to as GASB 35 standards);
- GASB accounting standards prior to Statement 35 (hereafter referred to as pre-GASB 35 standards); and
- Financial Accounting Standards Board (FASB) accounting standards.

For public institutions that used GASB 35 standards, data are collected in the following 10 parts:

- Part A (net assets, plant, property, and equipment);
- Part B (revenues and other additions);
- Part C (expenses and other deductions);
- Part D (summary of changes in net assets);
- Part E (scholarships and fellowships);
- Part F (data for component units using FASB standards);
- Part G (data for component units using GASB standards);
- Part J (revenue data collected for the U.S. Bureau of the Census);
- Part K (expenditure data collected for the U.S. Bureau of the Census); and
- Part L (debt and assets data collected for the U.S. Bureau of the Census).

For public institutions that used pre-GASB accounting standards, data are also collected in ten parts:

- Part A (current funds revenues by source);
- Part B (current funds expenditures by function);
- Part E (scholarship and fellowship expenditures);
- Part G (indebtedness on physical plant);
- Part H (details of endowment assets);
- Part J (hospital revenues);
- Part K (physical plant assets);
- Part L (fiscal year interest earnings and cash and security data collected for the U.S. Bureau of the Census);
- Part M (fiscal year tax receipts and capital outlay expenditures data collected for the U.S. Bureau of the Census, for local public institutions only); and
- Part N (fiscal year revenue, expenditure, and indebtedness data collected for the U.S. Bureau of the Census, for state public institutions only).

Private not-for-profit institutions and public institutions that used FASB accounting standards⁷⁷ to prepare their financial statements report data in five parts:

- Part A (statement of financial position);
- Part B (summary of changes in net assets);
- Part C (student grants);
- Part D (revenues and investment return); and
- Part E (expenses by functional and natural classification).

A shortened version of the not-for-profit form was developed for private for-profit institutions.⁷⁸ Institutions using this form were required to provide information in five parts:

- Part A (balance sheet information);
- Part B (summary of changes in equity);
- Part C (student grants);
- Part D (revenues and investment return); and
- Part E (expenses by function).

Table 7.1 provides the number of Title IV institutions submitting financial data for 2001–02 by geographic area, control of institution, type of accounting standard, and level of institution. A total of 5,852 institutions provided financial data for this period. More institutions (2,074 or 35 percent) provided their financial data using the FASB for-profit standards than any other form.

⁷⁷ FASB accounting standards used by private not-for-profit and public institutions are hereafter referred to as FASB not-for-profit standards.

⁷⁸ The shortened version of the form for private not-for-profit institutions using FASB accounting standards is hereafter referred to as the FASB for-profit form.

The least used form was the form for institutions that use pre-GASB 35 standards. Only 659 institutions (11 percent) submitted financial data using this form.⁷⁹

Table 7.1. Number of Title IV institutions submitting 2001–02 financial data by geographic area, institutional control, accounting standard, and level of institution: United States and other jurisdictions

Type of accounting standard and level of institution	United States					Other jurisdictions			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
All accounting standards	5,852	5,709	1,910	1,795	2,004	143	29	44	70
4-year institutions	2,425	2,368	629	1,473	266	57	18	34	5
2-year institutions	1,936	1,914	1,034	220	660	22	11	3	8
Less-than-2-year institutions	1,491	1,427	247	102	1,078	64	0	7	57
GASB 35	1,269	1,262	1,262	†	†	7	7	†	†
4-year institutions	549	545	545	†	†	4	4	†	†
2-year institutions	627	626	624	†	†	3	3	†	†
Less-than-2-year institutions	93	93	93	†	†	0	0	†	†
Pre-GASB 35	659	637	637	†	†	22	22	†	†
4-year institutions	93	79	79	†	†	14	14	†	†
2-year institutions	414	406	406	†	†	8	8	†	†
Less-than-2-year institutions	152	152	152	†	†	0	0	†	†
FASB not-for-profit	1,850	1,806	11	1,795	†	44	0	44	†
4-year institutions	1,512	1,478	5	1,473	†	34	0	34	†
2-year institutions	227	224	4	220	†	3	0	3	†
Less-than-2-year institutions	111	104	2	102	†	7	0	7	†
FASB for-profit	2,074	2,004	†	†	2,004	70	†	†	70
4-year institutions	271	266	†	†	266	5	†	†	5
2-year institutions	668	660	†	†	660	8	†	†	8
Less-than-2-year institutions	1,135	1,078	†	†	1,078	57	†	†	57

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Data from these institutions were provided in six unique files corresponding to the accounting standards used by institutions. Table 7.2 lists these files. For each file listed, there was an original file (containing information submitted in the spring of 2003) and a revised file (containing revised information submitted in the spring of 2004).

Parts F and G of the GASB standards were provided as separate files. Although these parts were provided as separate files, they were not collected separately. That is, institutions using the GASB 35 standards responded to these parts in a manner similar to all other parts of the GASB

⁷⁹ The pre-GASB 35 form has been phased out. Beginning in fiscal year 2004, institutions could no longer submit financial data using this form.

35 web-based data collection form. They are maintained, and subsequently analyzed, differently because institutions could have reported similar financial data for multiple component units. As a result, data for these parts (Parts F and G) were maintained as rectangular files, whereas all other parts of the GASB 35 standards were maintained as flat files.⁸⁰

Table 7.2. Description of financial data files by type of accounting standard

Accounting standard	File description
GASB 35	Financial data for all parts except Parts F and G for institutions that used GASB 35 accounting standards
GASB 35 Part F	Financial data for Part F for institutions that used GASB 35 accounting standards
GASB 35 Part G	Financial data for Part G for institutions that used GASB 35 accounting standards
Pre-GASB 35	Financial data for institutions that used pre-GASB 35 accounting standards
FASB not-for-profit	Financial data for institutions that used FASB accounting standards
FASB for-profit	Financial data for institutions that used the shortened version of FASB accounting standards

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), spring 2003 and spring 2004.

For the Thomson Peterson comparisons, two variables were identified that could potentially be compared to IPEDS data—the average instructional expenditures per full-time equivalent (FTE) student and total research expenditures. However, only one of these variables – total research expenditures⁸¹ – could be compared without making adjustments to the data collected by IPEDS. IPEDS does not collect average instructional expenditures per FTE. IPEDS collects total instructional expenditures and calculates FTE based on enrollment data. Therefore, it was possible to create an IPEDS variable similar to the Thomson Peterson variable. The IPEDS values were computed by dividing each institution’s instructional expenditures by their respective FTE total.⁸²

Comparison of IPEDS Original and Revised Data

The analyses of IPEDS original and revised data are presented in four subsections: the number of institutions making changes, the number of changes made within institutions, types of changes made by institutions, and the magnitude of change between original and revised data.

⁸⁰ A description of all variables from the original, revised, and header files used in the assessment of the Finance component is given in table G.1 of Appendix G.

⁸¹ Even for this variable the wording of the question requesting the data was slightly different in IPEDS and Thomson Peterson. This could also impact the outcome of the comparison.

⁸² Descriptions of all variables used to compare IPEDS and Thomson Peterson Finance data are given in table G.2 of Appendix G.

Number of Institutions Making Changes

A total of 162 institutions made at least one change to financial data (table 7.3). This number, which includes institutions that changed financial data originally submitted in the spring of 2003 or that submitted 2001–02 financial data for the first time in the spring of 2004, represents 2.8 percent of all institutions providing financial data.⁸³ Almost all of these institutions are in the United States; only one institution in other jurisdictions made changes.⁸⁴ Public institutions represent the largest number of institutions making changes (64 or 40 percent), while private for-profit institutions represent the smallest (45 or 28 percent).

As table 7.3 indicates, one-third of the institutions (53 institutions) making changes to their financial data used the GASB 35 standards, while an additional one-third (53 institutions) used the FASB not-for-profit standards. In each case, a majority of the institutions making changes (72 percent for GASB 35 standards and 91 percent for FASB not-for-profit standards) were 4-year institutions. Institutions using pre-GASB 35 standards are least represented among institutions making changes. Only 10 institutions (6 percent) using this form made changes to their 2001–02 financial data.

⁸³ This percent is based on the total number of institutions providing 2001–2002 finance data (5,852).

⁸⁴ This institution is excluded from all analyses that follow.

Table 7.3. Number of Title IV institutions that made any changes to 2001–02 financial data by geographic area, control of institution, type of accounting standards, and level of institution: United States and other jurisdictions

Type of accounting standard and level of institution	United States					Other jurisdictions			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
All accounting standards	162	161	64	52	45	1	1	0	0
4-year institutions	92	92	39	48	5	0	0	0	0
2-year institutions	30	29	17	3	9	1	1	0	0
Less-than-2-year institutions	40	40	8	1	31	0	0	0	0
GASB 35 ¹	53	53	53	†	†	0	0	†	†
4-year institutions	38	38	38	†	†	0	0	†	†
2-year institutions	13	13	13	†	†	0	0	†	†
Less-than-2-year institutions	2	2	2	†	†	0	0	†	†
GASB 35 Part F	0	0	0	†	†	0	0	†	†
4-year institutions	0	0	0	†	†	0	0	†	†
2-year institutions	0	0	0	†	†	0	0	†	†
Less-than-2-year institutions	0	0	0	†	†	0	0	†	†
GASB 35 Part G	4	4	4	†	†	0	0	†	†
4-year institutions	2	2	2	†	†	0	0	†	†
2-year institutions	2	2	2	†	†	0	0	†	†
Less-than-2-year institutions	0	0	0	†	†	0	0	†	†
Pre-GASB 35	11	10	10	†	†	1	1	†	†
4-year institutions	1	1	1	†	†	0	0	†	†
2-year institutions	5	4	4	†	†	1	1	†	†
Less-than-2-year institutions	5	5	5	†	†	0	0	†	†
FASB not-for-profit	53	53	1	52	†	0	0	0	†
4-year institutions	48	48	0	48	†	0	0	0	†
2-year institutions	3	3	0	3	†	0	0	0	†
Less-than-2-year institutions	2	2	1	1	†	0	0	0	†
FASB for-profit	45	45	†	†	45	0	†	†	0
4-year institutions	5	5	†	†	5	0	†	†	0
2-year institutions	9	9	†	†	9	0	†	†	0
Less-than-2-year institutions	31	31	†	†	31	0	†	†	0

† Not applicable.

¹ Totals include institutions that also made changes to GASB 35 Part F and GASB 35 Part G.

NOTE: Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Tables 7.4 through 7.7 present the number of institutions making changes to individual data items for each accounting standard. Data items that were changed by less than 5 percent of the institutions (less than eight institutions) have been excluded from the tables.

No clear pattern is evident for institutions using GASB 35 standards (table 7.4), pre-GASB 35 standards (table 7.5), FASB not-for-profit standards (table 7.6), or FASB for-profit standards (table 7.7). That is, institutions making changes are not concentrated in a particular part of the form (which would indicate that they were making specific types of changes). In fact, for all forms, it was generally the case that the data items with the highest number of institutions making changes were those computed automatically by the web-based data collection system (i.e., financial totals). This indicates that institutions were making very few changes to data items that they entered directly.

Table 7.4. Number and percent of postsecondary Title IV institutions using GASB 35 accounting standards that changed data by GASB 35 financial data item: Spring 2004 revisions to 2003 data

GASB 35 financial data item	Total number of institutions making changes	Percent of institutions making changes ¹	Percent of all institutions ²
Total number of institutions making changes for all GASB 35 financial data	53	100	4.1
Part A—statement of net assets			
Total current assets	14	26.4	1.1
Capital assets—depreciable (gross)	15	28.3	1.2
Accumulated depreciation	13	24.5	1.0
Other noncurrent assets	13	24.5	1.0
Total noncurrent assets	13	24.5	1.0
Total assets	15	28.3	1.2
Long-term debt, current portion	9	17.0	0.7
Other current liabilities	16	30.2	1.3
Total current liabilities	16	30.2	1.3
Long-term debt	13	24.5	1.0
Other noncurrent liabilities	12	22.6	0.9
Total noncurrent liabilities	12	22.6	0.9
Total liabilities	14	26.4	1.1
Invested in capital assets, net of related debt	9	17.0	0.7
Restricted—expendable	12	22.6	0.9
Restricted—nonexpendable	10	18.9	0.8
Unrestricted	15	28.3	1.2
Total net assets	13	24.5	1.0
Buildings—ending balance	11	20.8	0.9
Equipment—additions	9	17.0	0.7
Equipment—ending balance	11	20.8	0.9
Accumulated depreciation—additions	9	17.0	0.7
Accumulated depreciation—ending balance	12	22.6	0.9

See notes at end of table.

Table 7.4. Number and percent of postsecondary Title IV institutions using GASB 35 accounting standards that changed data by GASB 35 financial data item: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of institutions making changes	Percent of institutions making changes ¹	Percent of all institutions ²
Part B—revenue and other additions			
Tuition and fees	21	39.6	1.7
Federal operating grants and contracts	22	41.5	1.7
State operating grants and contracts	15	28.3	1.2
Sales and services of auxiliary enterprises	16	30.2	1.3
Other sources—operating	20	37.7	1.6
Total operating revenues	24	45.3	1.9
State appropriations	10	18.9	0.8
Gifts, including contributions from affiliated organization	9	17.0	0.7
Investment income	12	22.6	0.9
Other nonoperating revenues	9	17.0	0.7
Total nonoperating revenues	19	35.8	1.5
Capital appropriations	9	17.0	0.7
Total other revenues and additions	13	24.5	1.0
Total all revenues and other additions	24	45.3	1.9
Part C—expenses and other deductions			
Instruction—current year total	18	34.0	1.4
Instruction—salaries and wages	14	26.4	1.1
Instruction—employee fringe benefits	13	24.5	1.0
Instruction—all other	15	28.3	1.2
Research—current year total	11	20.8	0.9
Research—all other	11	20.8	0.9
Public service—current year total	13	24.5	1.0
Public service—all other	13	24.5	1.0
Academic support—current year total	13	24.5	1.0
Academic support—salaries and wages	11	20.8	0.9
Academic support—employee fringe benefits	11	20.8	0.9
Academic support—all other	13	24.5	1.0
Student services—current year total	15	28.3	1.2
Student services—salaries and wages	12	22.6	0.9
Student services—employee fringe benefits	12	22.6	0.9
Student services—all other	14	26.4	1.1
Institutional support—current year total	14	26.4	1.1
Institutional support—salaries and wages	11	20.8	0.9
Institutional support—employee fringe benefits	11	20.8	0.9
Institutional support—all other	11	20.8	0.9
Operation maintenance of plant—current year total	14	26.4	1.1
Operation maintenance of plant—salaries and wages	9	17.0	0.7
Operation maintenance of plant—employee fringe	10	18.9	0.8
Operation maintenance of plant—all other	14	26.4	1.1
Scholarships and fellowships expenses—current	14	26.4	1.1
Scholarships and fellowships expense—all other	14	26.4	1.1
Auxiliary enterprises—current year total	14	26.4	1.1
Auxiliary enterprises—salaries and wages	10	18.9	0.8
Auxiliary enterprises—employee fringe benefits	11	20.8	0.9

See notes at end of table.

Table 7.4. Number and percent of postsecondary Title IV institutions using GASB 35 accounting standards that changed data by GASB 35 financial data item: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of institutions making changes	Percent of institutions making changes ¹	Percent of all institutions ²
Auxiliary enterprises—all other	13	24.5	1.0
Other expenses deductions—current year total	11	20.8	0.9
Total operating expenses—current year total	21	39.6	1.7
Total operating expenses—salaries and wages	13	24.5	1.0
Interest—current year total	9	17.0	0.7
Total operating expenses—employee fringe benefits	12	22.6	0.9
Total operating expenses—depreciation	9	17.0	0.7
Total operating expenses—all other	20	37.7	1.6
Interest—all other	9	17.0	0.7
Other nonoperating expenses and deductions—total	11	20.8	0.9
Other nonoperating expenses and deductions—all other	11	20.8	0.9
Total nonoperating expenses and deductions—total	15	28.3	1.2
Total nonoperating expenses and deductions—all other	16	30.2	1.3
Total expenses deductions—total	21	39.6	1.7
Total expenses deductions—salaries and wages	14	26.4	1.1
Total expenses deductions—fringe benefits	13	24.5	1.0
Total expenses deductions—depreciation	9	17.0	0.7
Total expenses deductions—all other	20	37.7	1.6
Part D—summary of changes in net assets			
Total revenues and other additions	24	45.3	1.9
Total expenses and other deductions	21	39.6	1.7
Increase in net assets during the year	24	45.3	1.9
Net assets beginning of year	18	34.0	1.4
Adjustments to beginning net assets	19	35.8	1.5
Net assets end of year	13	24.5	1.0
Part E—scholarships and fellowships			
Pell grants	10	18.9	0.8
Other federal grants	16	30.2	1.3
Grants by state government	12	22.6	0.9
Institutional grants from restricted resources	10	18.9	0.8
Institutional grants from unrestricted resources	19	35.8	1.5
Total gross scholarships and fellowships	20	37.7	1.6
Discounts allowances applied to tuition fees	19	35.8	1.5
Discounts and fellowships of auxiliary enterprises	13	24.5	1.0
Total discounts and fellowships	20	37.7	1.6
Net scholarships and fellowships	14	26.4	1.1

¹ The denominator for this column is the total number of institutions making changes (N=53).

² The denominator for this column is the total number of postsecondary Title IV institutions in the United States and other jurisdictions that provided 2001–02 financial data (N=1,269).

NOTE: The table includes all financial data that were changed by institutions for each survey part listed. Survey parts with financial data changed by less than 5 percent of the institutions (eight institutions) are not listed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Table 7.5. Number and percent of postsecondary Title IV institutions using pre-GASB 35 accounting standards that changed data by pre-GASB 35 financial data item: United States, spring 2004 revisions to 2003 data

Pre-GASB 35 financial data item	Total number of institutions making changes	Percent of institutions making changes ¹	Percent of all institutions ²
Total number of institutions making changes for all pre-GASB financial data	10	100.0	1.7
Part A—current funds revenues			
Tuition and fees	9	90.0	1.4
Federal grants and contracts	9	90.0	1.4
State grants and contracts	9	90.0	1.4
Total current funds revenues	10	100.0	1.7
Part B—current funds expenditures			
Instruction	9	90.0	1.4
Student services	9	90.0	1.4
Scholarships and fellowships	9	90.0	1.4
Total educational and general expenditures	9	90.0	1.4
Total current funds expenditures and trans	9	90.0	1.4
Part E—scholarships and fellowships expenditures			
Federal government—Pell grants only	9	90.0	1.4
Total scholarships and fellowships expenditures	9	90.0	1.4
Part H—details of endowment assets			
Institution owns endowment assets	9	90.0	1.4
Part K—physical plant assets			
Equipment—current replacement value	9	90.0	1.4

¹ The denominator for this column is the total number of institutions making changes (N=10).

² The denominator for this column is the total number of postsecondary Title IV institutions in the United States that provided 2001–02 financial data (N=637).

NOTE: Totals and percentages include institutions in the United States. Only one institution in other jurisdictions made a change. This institution has been excluded from the analyses. The table includes all financial data that were changed by institutions for each survey part listed. Financial data that were changed by less than 5 percent of the institutions (eight institutions) are not listed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Table 7.6. Number and percent of postsecondary Title IV institutions using FASB not-for-profit accounting standards that changed data by FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data

FASB not-for-profit financial data item	Total number of institutions making changes	Percent of institutions making changes ¹	Percent of all institutions ²
Total number of institutions making changes for all FASB not-for-profit financial data	53	100	2.9
Part A—statement of financial position			
Long-term investments	18	34.0	1.0
Total assets	16	30.2	0.9
Total liabilities	14	26.4	0.8
Total unrestricted net assets	16	30.2	0.9
Total restricted net assets	17	32.1	0.9
Total net assets	16	30.2	0.9
Land improvements—end of year	13	24.5	0.7
Buildings—end of year	17	32.1	0.9
Equipment, including art and library collections—end	16	30.2	0.9
Part B—summary of changes in net assets			
Total revenues and investment return	27	50.9	1.5
Total expenses	23	43.4	1.2
Other specific changes in net assets	20	37.7	1.1
Change in net assets	16	30.2	0.9
Net assets, beginning of the year	16	30.2	0.9
Adjustments to beginning net assets	16	30.2	0.9
Net assets, end of year	16	30.2	0.9
Part C—student grants			
Total Pell grants	11	20.8	0.6
Total Other federal grants	12	22.6	0.6
Total State grants	10	18.9	0.5
Total institutional grants (funded)	18	34.0	1.0
Total institutional grants (unfunded)	17	32.1	0.9
Total student aid	24	45.3	1.3
Allowances applied to tuition and fees	18	34.0	1.0
Part D—revenues and investment return			
Tuition and fees	20	37.7	1.1
Federal grants and contracts	16	30.2	0.9
State grants and contracts	9	17.0	0.5
Private gifts, grants and contracts	20	37.7	1.1
Investment return (income, gains, and losses)	15	28.3	0.8
Sales and services of auxiliary enterprises	11	20.8	0.6
Total independent operations revenue	6	11.3	0.3
Total other revenue	23	43.4	1.2
Total revenues and investment return	27	50.9	1.5

See notes at end of table.

Table 7.6. Number and percent of postsecondary Title IV institutions using FASB not-for-profit accounting standards that changed data by FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data	Total number of institutions making changes	Percent of institutions making changes ¹	Percent of all institutions ²
Part E—expenses			
Instruction—total amount	20	37.7	1.1
Instruction—salaries and wages	16	30.2	0.9
Research—total amount	10	18.9	0.5
Public service—total amount	9	17.0	0.5
Academic support—total amount	17	32.1	0.9
Academic support—salaries and wages	13	24.5	0.7
Student service—total amount	19	35.8	1.0
Student service—salaries and wages	13	24.5	0.7
Institutional support—total amount	20	37.7	1.1
Institutional support—salaries and wages	16	30.2	0.9
Auxiliary enterprises—total amount	13	24.5	0.7
Auxiliary enterprises—salaries and wages	9	17.0	0.5
Net grant aid to students—total amount	14	26.4	0.8
Other expenses—total amount	16	30.2	0.9
Other expenses—salaries and wages	10	18.9	0.5
Total expenses—total amount	23	43.4	1.2
Total expenses—salaries and wages	18	34.0	1.0
Total expenses—benefits	16	30.2	0.9
Total expenses—depreciation	14	26.4	0.8
Total expenses—interest	10	18.9	0.5
Total expenses—all other	27	50.9	1.5

¹ The denominator for this column is the total number of institutions making changes (N=53).

² The denominator for this column is the total number of postsecondary Title IV institutions in the United States and other jurisdictions that provided 2001–02 financial data (N=1,850).

NOTE: The table includes all financial data that were changed by institutions for each survey part listed. Financial data that were changed by less than 5 percent of the institutions (eight institutions) are not listed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Table 7.7. Number and percent of postsecondary Title IV institutions using FASB for-profit accounting standards that changed data by FASB for-profit financial data item: Spring 2004 revisions to 2003 data

FASB for-profit financial data	Total number of institutions making changes	Percent of institutions making changes ¹	Percent of all institutions ²
Total number of institutions making changes for all FASB for-profit financial data	45	100	2.2
Part A—balance sheet information			
Total assets	33	73.3	1.6
Total liabilities	33	73.3	1.6
Total equity	33	73.3	1.6
Total liabilities and equity	36	80.0	1.7
Part B—summary of changes in equity			
Total revenues	36	80.0	1.7
Total expenses	37	82.2	1.8
Sum of specific changes in equity	25	55.6	1.2
Net income	36	80.0	1.7
Other changes in equity	17		
Equity, beginning of year	35	77.8	1.7
Adjustments to beginning net equity	33	73.3	1.6
Equity, end of year	33	73.3	1.6
Part C—student grants			
Pell grants	27	60.0	1.3
Total other federal grants	18	40.0	0.9
Total student aid	27	60.0	1.3
Allowances applied to tuition and fees	20	44.4	1.0
Part D—revenues and investment return			
Tuition and fees	35	77.8	1.7
Federal appropriations, grants and contracts	16	35.6	0.8
Investment income and investment gains	15	33.3	0.7
Sales and services of educational activities	23	51.1	1.1
Other revenue	30	66.7	1.4
Total revenue and investment return	36	80.0	1.7
Part E—expenses			
Instruction	34	75.6	1.6
Academic and institutional support	29	64.4	1.4
All other expenses	27	60.0	1.3
Total expenses	37	82.2	1.8

¹ The denominator for this column is the total number of institutions making changes (N=45).

² The denominator for this column is the total number of postsecondary Title IV institutions in the United States and other jurisdictions that provided 2001–02 financial data (N=2,074).

NOTE: The table includes all financial data that were changed by institutions for each survey part listed. Financial data that were changed by less than 5 percent of the institutions (eight institutions) are not listed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

These changes were also examined by control and level of institution. For public institutions using pre-GASB 35 and FASB not-for-profit standards, the number of institutions making changes never exceeded 5 percent. Specifically, of the institutions using pre-GASB 35 standards, one 4-year, four 2-year, and five less-than-2-year institutions made changes. Only one public institution using FASB not-for-profit standards made a change. Nevertheless, the pattern of changes among individual data items for these few institutions was consistent with those previously discussed.⁸⁵

For public institutions using GASB standards, most of the changes were made by 4-year institutions. Although a total of 13 2-year institutions made changes to their 2003 submission, no more than 5 percent (eight institutions) changed any individual data item. The pattern for the 13 institutions is consistent with that noted for all public institutions using the GASB form.⁸⁶

Similarly, most of the changes for private institutions using FASB not-for-profit standards were made by 4-year institutions (48 of 52 cases). Only three 2-year institutions and one less-than-2-year institution made a change. Thus, in this case, as in those previously discussed, the pattern of changes is primarily for 4-year institutions.

Most of the institutions that used FASB for-profit standards and made changes are 2-year (9) and less-than-2-year (31) institutions. For both of these sectors, institutions appeared to be modifying their entire submissions (see table G-1 in the supplemental tables).

Number of Changes Made Within Institutions

On average, institutions using FASB not-for-profit standards made 69 changes (table 7.8). Institutions using FASB for-profit standards averaged 21 changes.⁸⁷

⁸⁵ Tables for these data are not provided in this report because of the small number of institutions making changes and their consistency with findings previously mentioned.

⁸⁶ A separate table for 4-year public institutions is not provided in the report because 38 of the 53 cases were 4-year institutions. Thus, the patterns observed in table 7.4 are primarily patterns for 4-year institutions. Prior to excluding this table the consistency of the results was confirmed.

⁸⁷ These results should not be interpreted to mean that institutions using one form were more likely to make changes than institutions using another. Recall that the number of data items required is not consistent across forms. For instance, the number of required data items for institutions using FASB not-for-profit standards is 133, while that for institutions using FASB for-profit standards is 35.

Table 7.8. Number and percent of postsecondary Title IV institutions making changes by type of accounting standard and number of changes made: Spring 2004 revisions to 2003 data

Number of changes	Type of accounting standard			
	Pre-GASB 35	FASB not-for-profit	FASB for-profit	GASB 35
Total number of institutions making changes	10	59	45	53
Total percent of institutions	100.0	100.0	100.0	100.0
1–10 changes				
Number of institutions	1	5	8	10
Percent of institutions ¹	10.0	8.5	17.8	18.9
11–20 changes				
Number of institutions	1	3	12	3
Percent of institutions ¹	10.0	5.1	26.7	5.7
21–30 changes				
Number of institutions	5	4	17	7
Percent of institutions ¹	50.0	6.8	37.8	13.2
31–40 changes				
Number of institutions	2	4	8	10
Percent of institutions ¹	20.0	6.8	17.8	18.9
41– to 50 changes				
Number of institutions	1	1	0	3
Percent of institutions ¹	10.0	1.7	0.0	5.7
More than 50 changes				
Number of institutions	0	42	0	20
Percent of institutions ¹	0	71.2	0.0	37.7
Total number of possible changes	65	133	35	176
Average number of changes per institution ²	25.4	69.3	20.8	53.5
Standard deviation	11.6	37.8	9.8	44.8

¹The denominator for the percentages of institutions is the total number of institutions making changes for a given type of accounting standard.

²This average represents the average number of changes only for those institutions that made a change.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

These changes were also examined by control and level of institution. For each accounting standard, there is little variability by level. Most of the public institutions that used GASB 35 standards and made changes are 4-year institutions. Similarly, most of the institutions that used FASB not-for-profit standards and made changes are 4-year, while most of those that used FASB for-profit standards and made changes are less-than-2-year. Thus, there was no change in the frequency with which institutions changed data relative to what was observed for the different accounting standards.

Types of Changes

Table 7.3 indicates that 10 institutions using pre-GASB 35 standards made changes—all of which were public institutions.⁸⁸ Four of these institutions submitted revised data using a different form. Three submitted revised data using the GASB 35 form, and one submitted revised data using the FASB not-for-profit form. Also, one other institution originally submitted data using the GASB 35 form but provided revisions using the pre-GASB 35 form. All five of these institutions have been excluded from further analyses.

Aside from these exclusions, regardless of the type of accounting standard used, institutions only made two types of changes. They either revised a value that was previously submitted (reported to revised), or they submitted a value they previously had not submitted (missing to reported).

Only six public institutions using pre-GASB 35 standards made changes of the types just described.⁸⁹ Of this six, only one revised a previously submitted data item (reported to revised). The remaining five provided data not previously provided (missing to reported).⁹⁰

For public institutions using GASB 35 standards, almost all changes were revisions to values previously reported (table 7.9). Also, almost all of the revisions to previously reported data were made by 4-year institutions.

⁸⁸ Only institutions in the United States are included in this analysis.

⁸⁹ Recall that the remaining four institutions changed the form they were using to submit revised data and have been excluded from the analyses that follow.

⁹⁰ Because the number of institutions making these changes is small, a table containing this information is not provided.

Table 7.9. Number of public postsecondary Title IV institutions using GASB 35 accounting standards that made changes by level of institution, type of change, and GASB 35 financial data: Spring 2004 revisions to 2003 data

GASB 35 financial data item	Level of institution								
	Total change	Total		4-year		2-year		Less-than-2-year	
		RR	MR	RR	MR	RR	MR	RR	MR
Part A—statement of net assets									
Total current assets	10	10	0	8	0	2	0	0	0
Capital assets, depreciable (gross)	12	12	0	10	0	2	0	0	0
Accumulated depreciation	11	11	0	11	0	1	0	0	0
Other noncurrent assets	11	10	1	8	0	2	0	0	1
Total noncurrent assets	9	9	0	8	0	1	0	0	0
Total assets	11	10	1	8	0	2	0	0	1
Other current liabilities	13	12	1	10	0	2	0	0	1
Total current liabilities	12	12	0	10	0	2	0	0	0
Long-term debt	9	9	0	8	0	1	0	0	0
Other noncurrent liabilities	12	11	1	10	0	1	0	0	1
Total liabilities	10	9	1	7	0	2	0	0	1
Unrestricted	11	10	1	8	0	2	0	0	1
Total net assets	9	8	1	6	0	2	0	0	1
Accumulated depreciation—ending balance	9	9	0	7	0	2	0	0	0
Part B—revenue and other additions									
Tuition and fees	17	16	1	13	0	3	0	0	1
Federal operating grants and contracts	19	18	1	16	0	2	0	0	1
State operating grants and contracts	11	10	1	9	0	1	0	0	1
Sales services of auxiliary enterprises	13	12	1	10	0	2	0	0	1
Other sources—operating	19	18	1	15	0	3	0	0	1
Total operating revenues	20	19	1	17	0	2	0	0	1
Gifts, including contributions from affiliated organizations	9	8	1	7	0	1	0	0	1
Investment income	9	8	1	7	0	1	0	0	1
Total nonoperating revenues	15	14	1	11	0	3	0	0	1
Total other revenues and additions	10	9	1	9	0	0	0	0	1
Total all revenues and other additions	20	19	1	17	0	2	0	0	1
Part C—expenses and other deductions									
Instruction—current year total	14	13	1	12	0	1	0	0	1
Instruction—salaries and wages	11	10	1	9	0	1	0	0	1
Instruction—employee fringe benefits	10	9	1	8	0	1	0	0	1
Instruction—all other	12	11	1	10	0	1	0	0	1
Research—current year total	11	10	1	10	0	0	0	0	1
Research—all other	11	10	1	10	0	0	0	0	1
Public service—current year total	10	9	1	8	0	1	0	0	1
Public service—all other	10	9	1	8	0	1	0	0	0
Academic support—current year total	11	10	1	9	0	1	0	0	1
Academic support—salaries and wages	9	8	1	7	0	1	0	0	1
Academic support—employee fringe benefits	9	8	1	7	0	1	0	0	1
Academic support—all other	11	10	1	9	0	1	0	0	1
Student services—current year total	12	11	1	10	0	1	0	0	1
Student services—salaries and wages	9	8	1	7	0	1	0	0	1
Student services—employee fringe benefits	9	8	1	7	0	1	0	0	1
Student services—all other	12	11	1	10	0	1	0	0	1

See notes at end of table.

Table 7.9. Number of public postsecondary Title IV institutions using GASB 35 accounting standards that made changes by level of institution, type of change, and GASB 35 financial data: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total change	Level of institution							
		Total		4-year		2-year		Less-than-2-year	
		RR	MR	RR	MR	RR	MR	RR	MR
Institutional support—current year total	11	10	1	9	0	1	0	0	1
Institutional support—salaries and wages	9	8	1	7	0	1	0	0	1
Institutional support—employee fringe benefits	9	8	1	7	0	1	0	0	1
Operation maintenance of plant—current year total	11	10	1	9	0	1	0	0	1
Operation maintenance of plant—all other	11	10	1	9	0	1	0	0	1
Scholarships and fellowships expenses—current	12	11	1	10	0	1	0	0	1
Scholarships and fellowships expense—all other	12	11	1	10	0	1	0	0	1
Auxiliary enterprises—current year total	11	10	1	9	0	1	0	0	1
Auxiliary enterprises—employee fringe benefits	9	8	1	7	0	1	0	0	1
Auxiliary enterprises—all other	10	9	1	8	0	1	0	0	1
Other expenses deductions—current year total	10	9	1	8	0	1	0	0	1
Total operating expenses—current year total	18	17	1	16	0	1	0	0	1
Public service—all other	10	9	1	8	0	1	0	0	0
Academic support—current year total	11	10	1	9	0	1	0	0	1
Academic support—salaries and wages	9	8	1	7	0	1	0	0	1
Academic support—employee fringe benefits	9	8	1	7	0	1	0	0	1
Academic support—all other	11	10	1	9	0	1	0	0	1
Student services—current year total	12	11	1	10	0	1	0	0	1
Student services—salaries and wages	9	8	1	7	0	1	0	0	1
Student services—employee fringe benefits	9	8	1	7	0	1	0	0	1
Student services—all other	12	11	1	10	0	1	0	0	1
Institutional support—current year total	11	10	1	9	0	1	0	0	1
Institutional support—salaries and wages	9	8	1	7	0	1	0	0	1
Institutional support—employee fringe benefits	9	8	1	7	0	1	0	0	1
Operation maintenance of plant—current year total	11	10	1	9	0	1	0	0	1
Operation maintenance of plant—all other	11	10	1	9	0	1	0	0	1
Scholarships and fellowships expenses—current	12	11	1	10	0	1	0	0	1
Scholarships and fellowships expense—All other	12	11	1	10	0	1	0	0	1
Auxiliary enterprises—current year total	11	10	1	9	0	1	0	0	1
Auxiliary enterprises—employee fringe benefits	9	8	1	7	0	1	0	0	1
Auxiliary enterprises—all other	10	9	1	8	0	1	0	0	1
Other expenses deductions—current year total	10	9	1	8	0	1	0	0	1
Total operating expenses—current year total	18	17	1	16	0	1	0	0	1
Total operating expenses—salaries and wages	11	10	1	9	0	1	0	0	1
Total operating expenses—employee fringe benefits	10	9	1	8	0	1	0	0	1
Total operating expenses—all other	18	17	1	16	0	1	0	0	1
Other nonoperating expenses and deductions—total	11	10	1	8	0	2	0	0	1
Other nonoperating expenses and deductions—all other	10	9	1	8	0	1	0	0	1
Total nonoperating expenses and deductions—total	12	11	1	10	0	1	0	0	1
Total nonoperating expenses and deductions—all other	13	12	1	11	0	1	0	0	1
Total expenses deductions—total	17	16	1	15	0	1	0	0	1
Total expenses deductions—salaries and wages	11	10	1	9	0	1	0	0	1
Total expenses deductions—fringe benefits	10	9	1	8	0	1	0	0	1
Total expenses deductions—all other	17	16	1	15	0	1	0	0	1

See notes at end of table.

Table 7.9. Number of public postsecondary Title IV institutions using GASB 35 accounting standards that made changes by level of institution, type of change, and GASB 35 financial data: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total change	Level of institution							
		Total		4-year		2-year		Less-than- 2-year	
		RR	MR	RR	MR	RR	MR	RR	MR
Part D—summary of changes in net assets									
Total revenues and other additions	20	19	1	17	0	2	0	0	1
Total expenses and other deductions	17	16	1	15	0	1	0	0	1
Increase in net assets during the year	20	19	1	17	0	2	0	0	1
Net assets end of year	9	8	1	6	0	2	0	0	1
Part E—scholarships and fellowships									
Other federal grants	14	13	1	11	0	2	0	0	1
Grants by state government	10	9	1	7	0	2	0	0	1
Institutional grants from restricted resources	9	8	1	6	0	2	0	0	1
Institutional grants from unrestricted resources	18	17	1	16	0	1	0	0	1
Total gross scholarships and fellowships	16	15	1	13	0	2	0	0	1
Discounts allowances applied to tuition fees	16	15	1	13	0	2	0	0	1
Discounts and fellowships of auxiliary enterprises	10	9	1	6	0	3	0	0	1
Total discounts and fellowships	16	15	1	13	0	2	0	0	1
Net scholarships and fellowships	12	11	1	10	0	1	0	0	1

NOTE: Institutions made only two types of changes: reported to revised value (designated *RR* in the table) and missing to revised value (designated *MR* in the table). The table includes all financial data that were changed by institutions for each survey part listed. Financial data that were changed by less than 5 percent of the institutions (eight institutions) are not listed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

On the other hand, the majority of changes made by private institutions using the FASB not-for-profit and the FASB for-profit standards represented reporting of values not previously submitted, that is, missing to reported changes (tables 7.10 and 7.11). For the private institutions using FASB not-for-profit standards, this finding applies primarily to 4-year institutions. Two-year and less-than-2-year institutions made very few changes. For the private institutions using FASB for-profit standards, the finding applies primarily to less-than-2-year institutions.

Table 7.10. Number of private postsecondary Title IV institutions using FASB not-for-profit accounting standards that made changes by level of institution, type of change, and FASB not-for-profit financial data: Spring 2004 revisions to 2003 data

FASB not-for-profit financial data item	Level of Institution									
	Total change	Total		4-year		2-year		Less-than-2-year		
		RR	MR	RR	MR	RR	MR	RR	MR	
Part A—statement of financial position										
Long-term investments	18	7	11	7	8	0	2	0	1	
Total assets	16	5	11	5	8	0	2	0	1	
Total liabilities	14	3	11	3	8	0	2	0	1	
Total unrestricted net assets	16	5	11	5	8	0	2	0	1	
Total restricted net assets	17	7	10	7	8	0	1	0	1	
Total net assets	16	5	11	5	8	0	2	0	1	
Land improvements, end of year	13	3	10	3	8	0	1	0	1	
Buildings—end of year	16	5	11	5	8	0	2	0	1	
Equipment, including art and library collections, end of year	15	4	11	4	8	0	2	0	1	
Part B—summary of changes in net assets										
Total revenues and investment return	26	15	11	14	8	1	2	0	1	
Total expenses	23	12	11	11	8	1	2	0	1	
Other specific changes in net assets	19	8	11	7	8	1	2	0	1	
Change in net assets	16	5	11	5	8	0	2	0	1	
Net assets, beginning of the year	16	5	11	5	8	0	2	0	1	
Adjustments to beginning net assets	16	5	11	5	8	0	2	0	1	
Net assets, end of year	16	5	11	5	8	0	2	0	1	
Part C—student grants										
Total Pell grants	11	3	8	3	5	0	2	0	1	
Total Other federal grants	12	6	6	6	5	0	0	0	1	
Total State grants	10	5	5	5	3	0	1	0	1	
Total institutional grants (funded)	18	7	11	7	9	0	1	0	1	
Total institutional grants (unfunded)	17	9	8	9	6	0	1	0	1	
Total student aid	23	11	12	11	9	0	2	0	1	
Allowances applied to tuition and fees	18	7	11	7	8	0	2	0	1	
Part D—revenues and investment return										
Tuition and fees	20	7	13	7	9	0	2	0	2	
Federal grants and contracts	15	5	10	5	7	0	2	0	1	
State grants and contracts	9	4	5	4	2	0	2	0	1	
Private gifts, grants and contracts	20	8	12	8	9	0	1	0	2	
Investment return (income, gains, and losses)	15	5	10	5	6	0	2	0	2	
Sales and services of auxiliary enterprises	11	3	8	3	6	0	1	0	1	
Total other revenue	23	13	10	12	6	1	2	0	2	
Total revenues and investment return	27	14	13	13	9	1	2	0	2	

See notes at end of table.

Table 7.10. Number of private postsecondary Title IV institutions using FASB not-for-profit accounting standards that made changes by level of institution, type of change, and FASB not-for-profit financial data: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data item	Total change	Level of Institution							
		Total		4-year		2-year		Less-than-2-year	
		RR	MR	RR	MR	RR	MR	RR	MR
Part E—expenses									
Instruction—total amount	20	7	13	7	9	0	2	0	2
Instruction—salaries and wages	16	3	13	3	9	0	2	0	2
Research—total amount	10	5	5	5	4	0	0	0	1
Public service—total amount	9	5	4	5	3	0	0	0	1
Academic support—total amount	17	6	11	6	8	0	1	0	2
Academic support—salaries and wages	13	3	10	3	7	0	1	0	2
Student service—total amount	19	8	11	8	8	0	1	0	2
Student service—salaries and wages	13	3	10	3	7	0	1	0	2
Institutional support—total amount	20	7	13	7	9	0	2	0	2
Institutional support—salaries and wages	16	3	13	3	9	0	2	0	2
Auxiliary enterprises—total amount	13	5	8	5	7	0	0	0	1
Auxiliary enterprises—salaries and wages	9	4	5	4	5	0	0	0	0
Net grant aid to students—total amount	14	6	8	6	7	0	0	0	1
Other expenses—total amount	16	6	10	4	8	1	1	1	1
Other expenses—salaries and wages	10	3	7	3	4	0	2	0	1
Total expenses—total amount	23	12	11	10	9	1	1	1	1
Total expenses—salaries and wages	18	4	14	4	11	0	2	0	1
Total expenses—benefits	16	3	13	3	9	0	2	0	2
Total expenses—depreciation	14	3	11	3	8	0	1	0	2
Total expenses—interest	10	1	9	1	6	0	1	0	2
Total expenses—all other	27	15	12	13	9	1	2	1	1

NOTE: Institutions made only two types of changes: reported to revised value (indicated as *RR* in the table) and missing to revised value (indicated as *MR* in the table). The table includes all financial data that were changed by institutions for each survey part listed. Financial data that were changed by less than 5 percent of the institutions (eight institutions) are not listed. SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Table 7.11. Number of private postsecondary Title IV institutions using FASB for-profit accounting standards that made changes to financial data by level of institution, type of change, and FASB for-profit financial data: Spring 2004 revisions to 2003 data

FASB for-profit financial data item	Total change	Level of Institution							
		Total		4-year		2-year		Less-than-2-year	
		RR	MR	RR	MR	RR	MR	RR	MR
Part A—balance sheet information									
Total assets	33	6	27	0	1	3	6	3	20
Total liabilities	33	6	27	0	1	3	6	3	20
Total equity	33	6	27	0	1	3	6	3	20
Total liabilities and equity	36	9	27	0	1	3	6	6	20
Part B—summary of changes in equity									
Total revenues	36	9	27	0	1	3	6	6	20
Total expenses	37	10	27	1	1	3	6	6	20
Sum of specific changes in equity	25	2	23	1	1	0	6	1	16
Net income	36	9	27	0	1	3	6	6	20
Other changes in equity	24	5	19	1	0	1	5	3	14
Equity, beginning of year	35	8	27	1	1	3	6	4	20
Adjustments to beginning net equity	33	8	25	0	1	2	6	6	18
Equity, end of year	33	6	27	0	1	3	6	3	20
Part C—student grants									
Pell grants	27	1	26	0	1	1	6	0	19
Total other federal grants	18	1	17	0	1	1	4	0	12
Total student aid	27	1	26	0	1	1	6	0	19
Allowances applied to tuition and fees	26	4	22	1	2	0	5	3	15
Part D—revenues and investment return									
Tuition and fees	35	9	26	1	1	2	6	6	19
Federal appropriations, grants and contracts	16	3	13	1	0	0	2	2	11
Investment income and investment gains	15	5	10	0	1	0	1	5	8
Sales and services of educational activities	23	3	20	1	1	1	3	1	16
Other revenue	30	10	20	1	1	2	6	7	13
Total revenue and investment return	36	10	26	0	1	3	6	7	19
Part E—expenses									
Instruction	34	7	27	1	1	1	6	5	20
Academic and institutional support	29	7	22	1	1	1	5	5	16
All other expenses	27	10	17	1	0	3	5	6	12
Total expenses	37	10	27	1	1	3	6	6	20

NOTE: Institutions made only two types of changes: reported to revised value (designated *RR* in the table) and missing to revised value (designated *MR* in the table). The table includes all financial data that were changed by institutions for each survey part listed. Financial data that were changed by less than 5 percent of the institutions (eight institutions) are not listed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Magnitude of Change

Though the number of institutions that made changes is relatively small, the magnitude of the changes is quite large. In only a small number of cases is the average difference (increase or decrease) less than 10 percent of the originally reported value. The most common average differences range between 10 and 50 percent, with some differences being well above 100 percent. This is true regardless of the type of accounting standard considered or the way values are compared (i.e., reported to revised or imputed to revised).

For example, for institutions using GASB 35 standards, 138 comparisons were made for net differences (table 7.12).⁹¹ Of this total, only 63 are less than 10 percent of the original value. Similar results were noted for institutions using pre-GASB 35, FASB not-for-profit, and FASB for-profit standards. Clearly, institutions made sizable changes in the values that were originally reported.

Table 7.12. Number of mean net difference comparisons below 10 percent of the original mean value by type of accounting standard

Type of accounting standard	Total number of comparisons		Number less than 10 percent of original value	
	Reported to revised	Imputed to revised	Reported to revised	Imputed to revised
GASB 35	138	†	63	†
Pre-GASB 35	†	43	†	12
FASB not-for-profit	62	64	23	9
FASB for-profit	26	33	4	4

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Tables 7.13–7.16 present net differences between revised and original data for each type of accounting standard.⁹² The tables include only data items that changed by 5 percent or more from the original value.⁹³

Though most of the relative differences (reported to revised and imputed) are large, some are much larger than others and therefore should be specifically mentioned. For example, for

⁹¹ The 138 comparisons represent each data item for the GASB 35 standards where there was a difference. Similarly, the number of comparisons for the remaining accounting standards also represent data items for which there was a difference.

⁹² Both absolute and net differences were computed. However, given the size of the net differences, the analyses of absolute differences added little to the understanding of the magnitude of changes that institutions made to data they previously reported or to data imputed by NCES. Therefore, results for absolute values have been excluded from all tables that follow.

⁹³ The 5 percent threshold was determined by first estimating the difference between the revised value and the original value. This difference was then divided by the original value and multiplied by 100. For each data item, a mean was obtained for this value. If the mean value was less than 5.00 (or 5 percent), the data item was excluded from the table.

institutions using GASB 35 standards, differences for nonoperating revenues and expenses are very large (table 7.13); specifically, differences are large for other nonoperating revenue (a \$36,613,411 difference in Part B) and total other nonoperating expenses and deductions (a \$8,768,462 difference in Part C).⁹⁴ Additionally, almost all data items related to net assets (Part D) exhibit major differences. For variables included in this part, the net differences are greater than 100 percent of the original value. There are no imputed values for institutions using this form. Similarly, there are no reported to revised values for institutions using pre-GASB 35 standards (table 7.14).

⁹⁴ Note that table 7.13 as well as tables 7.14 – 7.16 do not include all of the comparisons that were made. They only include data items where the difference is 5 percent or greater than the original value.

Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data item: Spring 2004 revisions to 2003 data

GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Part A—statement of net assets								
Total current assets	13	6,978,461	19,209,738	-21,957,309	-150,779	3,218,778	8,893,373	61,150,911
Capital assets, depreciable (gross)	14	46,441,455	104,255,819	-3,510,744	-8,251	1,236,563	473,266,737	376,443,044
Accumulated depreciation	12	58,817,135	137,405,103	-19,729,474	103,746	3,238,999	71,283,578	478,919,850
Other noncurrent assets	12	43,215,505	137,928,646	-40,945,926	-295,009	3,943,524	23,922,871	477,711,484
Total noncurrent assets	12	38,580,067	78,400,160	-6,288,500	1,331,321	10,792,493	27,053,359	271,907,641
Total assets	13	42,590,830	91,396,668	-2,479,536	145,570	16,117,413	27,276,539	333,058,552
Long-term debt, current portion	8	-1,220,573	9,495,306	-21,675,526	-2,294,720	347,680	763,983	12,739,880
Other current liabilities	14	-14,060,804	56,072,239	-204,343,094	-1,628,543	969,221	4,644,649	22,244,780
Total current liabilities	15	-13,774,389	53,911,750	-204,343,094	-3,015,000	6,907,667	2,905,347	21,025,598
Long-term debt	12	10,352,012	29,536,696	-10,863,920	-998,104	131,561	8,419,114	98,183,032
Other noncurrent liabilities	11	24,490,286	66,012,297	-2,905,347	-227,823	1,014,126	10,863,920	220,977,335
Total noncurrent liabilities	11	36,047,512	67,847,482	-7,835,742	1,277,248	5,198,150	34,609,192	219,949,064
Total liabilities	12	15,583,455	34,263,630	-7,266,488	-331,116	3,150,709	15,022,333	119,208,630
Invested in capital assets, net of related debt	8	40,633,025	66,067,458	504,411	5,735,513	13,692,761	54,787,464	196,072,641
Restricted—expendable	11	4,594,913	9,252,432	-4,374,253	-338,418	1,200,798	4,095,538	25,537,251
Restricted—nonexpendable	9	-947,059	2,670,795	-7,656,515	-1,554,513	96,903	495,291	773,902
Unrestricted	13	-31,183	8,107,294	-17,275,356	-4,842,031	-774	4,753,742	16,593,032
Total net assets	11	3,334,485	62,853,511	-497,101	5,933,878	8,683,297	19,729,474	213,849,922
Land								
improvements—beginning balance	4	6,199,715	7,603,013	312,500	463,139	3,890,041	14,245,965	16,706,277
Land improvements—additions	3	542,473	904,486	15,575	15,575	24,975	1,586,869	1,586,869
Land improvements—ending balance	5	5,285,255	7,277,468	15,575	164,038	940,029	12,579,087	16,706,277

See notes at end of table.

Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data item: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Infrastructure—beginning balance	1	3,530,466	3,530,466	3,530,466	3,530,466	3,530,466	3,530,466	3,530,466
Infrastructure—additions	2	1,628,870	2,303,569	1	1	1,628,870	3,257,739	3,257,739
Infrastructure—ending balance	2	3,394,103	4,799,985	1	1	3,394,103	67,882,056	6,788,205
Buildings—beginning balance	7	48,170,870	85,965,161	1	1	3,035,334	85,733,181	230,117,784
Buildings—additions	7	15,443,638	29,838,781	-2,615,377	1	2,726,271	24,340,783	79,952,784
Buildings—retirements	6	-11,600,674	29,016,751	-68,959,566	-25,002,857	-1,307,688	3,160,640	12,161,001
Buildings—ending balance	10	51,490,560	91,803,426	1	2,276,501	14,337,359	73,934,538	297,909,567
Equipment—beginning balance	7	10,217,035	24,115,965	-1,026,269	1	1,689,652	2,965,200	64,819,463
Equipment—additions	8	1,410,142	1,929,141	1	113,626	530,742	3,550,353	4,574,483
Equipment—retirements	7	-53,040	4,040,281	-7,570,446	-1,311,206	343,650	1,582,181	5,997,129
Equipment—ending balance	9	9,241,296	20,462,791	-2,082,421	378,259	2,668,329	6,770,695	63,242,452
Art and library collections—beginning balance	3	-2,649,046	8,198,927	-11,934,745	-11,934,745	395,604	3,592,003	3,592,003
Art and library collections—additions	5	90,439	76,389	1	7,428	135,429	150,955	158,054
Art and library collections—retirements	3	170,996	273,921	10,848	10,848	14,855	487,284	487,284
Art and library collections—ending balance	5	-1,601,586	5,996,356	-11,934,745	-16,131,988	1	2,128,022	3,716,584
Property obtained under capital leases—additions	1	219,891	0	219,891	219,891	219,891	219,891	219,891

See notes at end of table.

Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data item: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Property obtained under capital leases—ending balance	1	219,671	0	219,671	219,671	219,671	219,671	219,671
Construction in progress—beginning balance	4	21,149,957	33,423,415	485,514	738,898	6,716,898	55,994,075	70,680,518
Construction in progress—additions	3	1,895,662	4,461,938	-1,804,879	-1,804,879	641,358	6,850,508	6,850,508
Construction in progress—retirements	2	33,935,335	51,981,628	-2,821,227	-2,821,227	33,935,335	70,691,897	70,691,897
Construction in progress—ending balance	5	4,483,229	4,828,692	1,016,348	1,071,610	1,499,051	9,386,937	11,934,745
Accumulated depreciation—beginning balance	7	86,345,569	163,929,134	432,208	559,518	9,574,813	97,215,580	449,654,216
Accumulated depreciation—additions	8	4,934,201	8,021,794	1	190,723	1,006,396	8,194,741	23,118,635
Accumulated depreciation—retirements	7	2,537,682	7,960,942	-4,938,633	-1,937,604	955,044	2,197,908	19,729,474
Accumulated depreciation—ending balance	11	56,920,801	143,513,160	-19,729,474	82,108	2,952,927	43,935,021	477,711,484
Part B—revenue and other additions								
Tuition and fees	20	817,046	2,952,833	-9,339,381	3,984	758,032	2,340,890	5,750,244
Federal operating grants and contracts	20	-964,024	13,502,489	-54,478,236	-984,370	1,512,728	4,090,045	14,155,522
State operating grants and contracts	13	1,573,448	10,402,797	-14,155,522	-3,226,692	25,974	2,619,647	29,175,793
Local/private operating grants and contracts	5	-3,931,480	8,420,791	-18,987,565	-9,777,662	-246,062	71,994	90,041
Sales services of auxiliary enterprises	14	6,046,967	22,719,470	-3,688,307	-895,167	15,121	1,531,211	84,600,265

See notes at end of table.

Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data item: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Sales services of hospitals	3	92,739,845	146,638,491	-72,639,904	-72,639,904	143,965,439	206,894,000	206,894,000
Independent operations	3	-1,627,760	2,352,591	-4,287,389	-4,287,389	-776,968	181,078	181,078
Other sources—operating	18	-17,811,433	56,175,380	-206,894,000	-4,498,356	202,297	902,484	28,603,846
Total operating revenues	23	1,032,479	17,174,052	-54,478,236	-2,840,460	1,193,952	7,931,061	36,359,886
Federal appropriations	3	1,382,589	4,121,301	-2,916,000	-2,916,000	1,763,629	5,300,138	5,300,138
State appropriations	8	18,893,768	39,464,189	-1,238,913	2,724,139	4,323,402	11,822,211	116,009,336
Federal nonoperating grants	6	2,874,974	7,463,906	-5,692,951	-1,402,425	1,604,222	6,384,651	16,790,602
State nonoperating grants	4	6,024,994	10,849,187	-514,691	-187,316	1,183,624	17,078,673	22,247,418
Local nonoperating grants	2	211,127	316,389	-12,594	-12,594	211,127	434,847	434,847
Gifts, including contributions from affiliated organizations	8	1,493,825	3,501,160	-282,334	2,674	113,151	1,029,349	10,082,887
Investment income	10	-3,843,952	7,623,617	-23,760,415	-6,897,633	-33,443	299,090	1,253,124
Other nonoperating revenues	7	36,613,411	13,422,341	-16,972,646	500,386	2,353,982	5,501,349	28,864,461
Total nonoperating revenues	17	18,352,275	57,516,200	-24,159,194	-182,633	3,396,300	8,154,226	2,335,533,337
Capital appropriations	7	4,777,650	7,170,738	-4,091,918	451,200	3,958,116	6,401,888	19,068,944
Capital grants and gifts	6	4,699,832	12,302,745	-6,401,888	-1,586,227	1,391,170	9,424,334	28,850,655
Additions to permanent endowments	5	4,618,314	5,914,240	9,357	803,562	3,148,577	9,167,936	1,491,197
Other revenues and additions	4	10,292,515	20,340,857	-42,949	-31,157	205,355	30,703,349	40,802,301
Total other revenues and additions	11	11,445,834	26,221,018	-4,091,918	13,575	451,200	9,316,027	87,450,904
Total all revenues and other additions	23	20,071,298	62,191,472	-54,478,236	-818,603	3,587,363	18,045,236	269,913,223

See notes at end of table.

Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data item: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Part C—expenses and other deductions								
Instruction—current year total	17	9,125,408	41,948,839	-53,508,414	-333,457	638,505	4,271,089	160,696,480
Instruction—salaries and wages	13	-627,024	14,929,740	-45,948,157	-291,189	2,142	3,304,822	21,701,642
Instruction—employee fringe benefits	12	107,334	2,313,820	-5,960,786	-62,317	31,493	826,457	4,456,633
Instruction—depreciation	1	-1,583,819		-1,583,819	-1,583,819	-1,583,819	-1,583,819	-1,583,819
Instruction—all other	13	12,559,928	44,514,965	-1,599,471	-108,283	526,089	793,578	160,696,480
Research—current year total	10	-47,996,689	16,899,958	-52,674,132	-864,859	476,370	1,688,287	2,205,264
Research—salaries and wages	5	-643,237	2,052,794	-4,215,224	-2,131,681	-26,826	537,001	1,074,000
Research—all other	10	-4,409,982	16,976,497	-52,674,132	64,455	628,972	1,622,338	2,205,263
Public service—current year total	12	-38,720	2,951,061	-8,485,492	-628,190	13,170	2,043,970	2,684,423
Public service—salaries and wages	7	-429,608	1,830,175	-4,308,363	-903,354	7,592	653,550	1,152,426
Public service—employee fringe benefits	7	-51,633	355,185	-795,303	-176,247	72,000	184,328	249,057
Public service—Depreciation	1	-161,614	0	-161,614	-161,614	-161,614	-161,614	-161,614
Public service—all other	11	278,696	1,541,425	-3,381,826	-141,228	185,837	1,669,655	2,168,741
Academic support—current year total	11	45,219	3,876,802	-9,341,740	-873,745	-7,325	1,485,361	7,044,439
Academic support—salaries and wages	9	-930,511	4,207,119	-10,769,052	-1,809,832	-308,579	1,437,415	4,390,551
Academic support—employee fringe benefits	9	-69,373	716,790	-1,703,185	-228,242	-5,537	228,259	1,018,361
Academic support—all other	11	904,443	1,392,497	-881,144	-14,800	297,406	2,206,582	3,130,497
Student services—current year total	14	433,039	2,197,352	-3,557,300	-444,681	150,766	1,068,370	6,605,552
Student services—salaries and wages	11	944,839	1,364,626	-151,384	35,937	541,000	945,930	4,396,758
Student services—employee fringe benefits	11	154,284	305,933	-81,307	5,538	19,446	163,711	1,020,111

See notes at end of table.

Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data item: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Student services—all other	12	-483,462	1,766,615	-4,032,196	-578,226	-32,474	345,354	1,586,329
Institutional support—current year total	13	3,122,162	5,907,483	-1,660,396	-737,038	1,300,698	5,581,712	19,080,031
Institutional support—salaries and wages	10	1,343,350	2,221,792	-546,018	-98,250	451,182	2,279,497	6,518,733
Institutional support—employee fringe benefits	10	263,204	869,797	-1,427,950	-32,520	116,535	678,372	2,028,428
Institutional support—all other	9	2,785,783	6,349,659	-1,137,535	-518,830	500,648	3,394,145	19,080,031
Operation maintenance of plant—current year total	13	1,376,261	12,225,264	-20,006,937	-3,199,409	377,906	1,879,565	35,468,105
Operation maintenance of plant—salaries and wages	8	438,269	946,485	-73,835	-16,453	67,325	389,408	2,741,071
Operation maintenance of plant—employee fringe benefits	9	118,816	257,965	-85,515	-969	26,530	141,653	773,122
Operation maintenance of plant—all other	12	1,131,207	12,595,983	-20,006,937	-3,525,004	511,478	2,047,079	35,468,105
Depreciation, total expense	6	2,884,357	3,838,609	-739,757	-184,940	2,150,784	5,549,385	9,517,731
Depreciation	6	2,884,357	3,838,609	-739,757	-184,940	2,150,784	5,549,385	9,517,731
Scholarships and fellowships expenses—current	12	-2,744,335	6,229,356	-13,429,103	-8,232,796	-316,919	1,244,543	5,026,120
Scholarships and fellowships expense—all other	12	-2,745,002	6,228,983	-13,429,103	-8,232,796	-316,919	1,242,543	5,026,120
Auxiliary enterprises—current year total	12	10,588,188	42,062,686	-36,501,427	-180,108	705,662	6,322,589	138,669,174

See notes at end of table.

Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Auxiliary enterprises—salaries and wages	8	7,897,072	24,463,021	-10,507,997	-124,914	655,240	3,200,787	67,527,989
Auxiliary enterprises—employee fringe benefits	9	1,005,984	3,605,567	-2,553,284	9,039	85,515	463,334	10,297,549
Auxiliary enterprises—all other	11	5,027,178	20,404,829	-23,440,146	-168,742	75,201	2,943,865	60,843,636
Other expenses deductions—current year total	9	2,097,463	4,599,987	-1,710,913	-472,525	10,167	4,328,005	12,847,660
Other expenses deductions—salaries and wages	4	863,131	1,669,816	1	5,307	42,492	2,541,595	3,367,540
Other expenses deductions—employee fringe benefits	3	295,306	509,857	22	22	1,858	884,037	884,037
Other expenses deductions—all other	7	2,092,637	3,827,377	-1,964,964	-645,050	10,167	5,534,989	8,596,083
Total operating expenses—current year total	21	14,373,115	570,158,337	-54,478,236	-7,597,155	1,103,693	17,283,997	239,797,769
Total operating expenses—salaries and wages	13	5,478,433	11,226,995	-8,482,271	143,788	2,602,426	7,305,020	38,671,806
Total operating expenses—employee fringe benefits	12	1,249,218	2,645,484	-2,391,861	64,599	462,058	2,154,857	8,583,082
Total operating expenses—depreciation	7	2,064,472	3,551,115	-81,447	-1	516,568	3,785,000	9,517,731
Total operating expenses—all other	19	10,588,099	56,050,922	-54,478,236	-8,868,437	-366,160	5,977,942	230,280,038
Interest—current year total	8	284,376	1,927,493	-2,229,268	-108,195	1,616	29,016	4,654,230
Interest—all other	8	284,376	1,927,493	-2,229,268	-108,195	1,616	29,016	4,654,230

See notes at end of table.

Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Other nonoperating expenses and deductions—total	11	8,768,462	16,281,989	1	115,734	2,811,261	8,868,437	54,478,236
Other nonoperating expenses and deductions—all other	10	9,656,116	16,879,994	44,363	217,200	3,245,563	11,710,472	54,478,236
Total nonoperating expenses and deductions—total	13	7,594,469	15,203,403	-2,229,268	39,165	2,811,261	6,761,334	54,478,236
Total nonoperating expenses and deductions—all other	14	7,059,726	14,743,354	-2,229,268	41,764	2,539,473	5,707,782	54,478,236
Total expenses deductions—total	20	20,028,176	57,260,399	-24,897,071	-15,521,437	3,246,199	21,898,670	244,451,999
Total expenses deductions—salaries and wages	13	5,478,433	11,226,995	-8,482,271	143,788	2,602,426	7,305,020	38,671,806
Total expenses deductions—fringe benefits	12	1,240,212	2,650,303	-2,391,861	64,599	462,058	2,154,857	8,583,082
Total expenses deductions—depreciation	7	2,064,472	3,551,115	-81,447	-1	516,568	3,785,000	9,517,731
Total expenses deductions—all other	18	16,667,225	56,279,736	-15,658,371	-2,974,137	2,917,533	11,245,202	234,934,268
Part D—summary of changes in net assets								
Total revenues and other additions	23	20,071,298	62,191,472	-54,478,236	-818,603	3,587,363	18,045,236	269,913,223
Total expenses and other deductions	20	20,028,176	57,260,399	-24,897,071	-1,521,437	3,246,199	21,898,670	244,451,999
Increase in net assets during the year	23	2,655,493	20,389,630	-54,478,236	-781,868	2,676,321	8,747,410	59,152,311
Net assets beginning of year	16	113,451,003	221,572,602	-114,168,868	-166,103	16,998,732	188,462,924	847,522,695
Adjustments to beginning net assets	19	-79,453,318	222,256,056	-906,675,006	-127,248,480	245,590	5,750,162	114,256,180
Net assets end of year	11	33,334,485	62,853,511	-497,101	5,933,878	8,683,297	19,729,474	213,849,922

See notes at end of table.

Table 7.13. Net differences between revised and original submissions for postsecondary Title IV institutions using GASB 35 accounting standards by GASB 35 financial data: Spring 2004 revisions to 2003 data—Continued

GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Part E—scholarships and fellowships								
Pell grants	8	2,036,347	3,068,650	19,149	64,080	154,683	4,496,420	8,126,550
Other federal grants	15	-1,070,597	4,419,272	-15,349,847	-1,018,366	-48,618	52,773	6,223,657
Grants by state government	11	918,937	4,059,808	-7,839,705	22,977	350,751	2,268,104	9,718,470
Grants by local government	3	-1,063,784	1,546,625	-2,796,452	-2,796,452	-572,210	177,311	177,311
Institutional grants from restricted resources	8	-1,046,815	4,055,992	-10,735,241	-1,141,692	31,379	977,357	2,194,353
Institutional grants from unrestricted resources	17	-1,904,119	4,351,819	-9,718,470	-5,395,963	-1,506,294	76,432	6,855,920
Total gross scholarships and fellowships	19	-1,768,198	4,543,931	-12,305,757	-6,325,873	-75,761	341,742	5,907,150
Discounts allowances applied to tuition fees	18	792,722	4,019,125	-3,204,501	-627,542	104,584	1,191,872	15,870,114
Discounts and fellowships of auxiliary enterprises	11	-1,357,522	5,668,060	-15,870,114	-977,190	155,617	1,399,437	3,895,393
Total discounts and fellowships	19	-34,934	2,571,489	-7,782,190	-367,377	60,969	881,030	5,999,382
Net scholarships and fellowships	12	-2,744,335	6,229,356	-13,429,103	-8,232,796	-316,919	1,244,543	5,026,120

NOTE: The table includes all financial data that were changed by institutions for each survey part listed. Items with mean differences that were less than 5 percent of the original IPEDS mean value are excluded from the list in the GASB 35 financial data item column. Values were not imputed for this data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Imputed estimates for institutions using pre-GASB 35 standards were reasonably accurate (table 7.14).⁹⁵ However, similar to the reported to revised changes for GASB 35, large relative differences were noted in the revenue and expenses area (Parts A and B). No clear pattern indicates that one type of revenue or expense was more prone to being inaccurately estimated.

Table 7.14. Net differences between revised and original submissions for postsecondary Title IV institutions using pre-GASB 35 accounting standards by pre-GASB 35 financial data item: Spring 2004 revisions to 2003 data

Pre-GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Part A—current funds revenues								
Tuition and fees	5	24,262	301,160	-331,220	-303,106	201,380	26,3079	289,824
Federal appropriations	1	1,525,508	0	1,525,508	1,525,508	1,525,508	152,5508	1,525,508
State appropriations	2	5,004,254	7,105,335	-19,977	-19,977	5,004,254	1,002,8484	10,028,484
Federal grants and contracts	5	145,869	2,293,990	-3,655,917	-1,762,994	392,727	193,1303	2,213,479
State grants and contracts	3	48,972	78,183	-12,851	-12,851	22,910	13,6858	136,858
Local grants and contracts	2	217,452	354,032	-32,887	-32,887	217,452	46,7790	467,790
Private gifts, grants and contracts	1	-29,346,330	0	-2,934,633	-29,346,333	-2,934,633	-293,4633	-2,934,633
Sales and services of educational activities	1	102,571	0	102,571	102,571	102,571	10,2571	102,571
Auxiliary enterprises	2	33,375	18,943	19,980	19,980	33,374	4,6769	46,769
Other sources	4	310,956	416,482	-33,780	1,419	184,363	74,7087	908,879
Independent operations	1	209,916	0	209,916	209,916	209,916	20,9916	209,916
Total current funds revenues	5	-5,871,448	21,732,636	-43,901,334	-22,798,441	2,559,974	683,9834	10,794,403

See notes at end of table.

⁹⁵ Recall that 12 of the 43 comparisons for this form were less than 10 percent of the original value. Another 14 comparisons were between 10 and 25 percent of the original value. Given these relative differences, especially when compared to the more common larger differences for institutions using other forms, it appears that the imputation procedures worked well, or at least better than imputation procedures for missing data from forms other than pre-GASB.

Table 7.14. Net differences between revised and original submissions for postsecondary Title IV institutions using pre-GASB 35 accounting standards by pre-GASB 35 financial data item: Spring 2004 revisions to 2003 data—Continued

Pre-GASB 35 financial data	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Part B—current funds expenditures								
Instruction	5	-5,874,938	17,996,202	-37,745,156	-19,136,091	545,815	417,5839	6,160,776
Public service	1	-443,544	0	-443,544	-443,544	-443,544	-44,3544	-443,544
Academic support	3	630,565	1,160,042	-72,361	-72,361	-5,454	196,9509	1,969,509
Student services	3	-217,771	351,725	-607,073	-607,073	-123,336	7,7097	77,097
Institutional support	5	55,560	382,910	-465,470	-297,051	16,259	42,7820	462,326
Operation and maintenance of plant	2	734,024	90,486	670,041	670,041	734,024	79,8007	798,007
Scholarships and fellowships	5	122,156	302,584	-145,306	-120,546	-46,143	4,490,08.5	500,020
Total educational and general expenditures	5	-5,281,976	18,560,318	-37,824,683	-19,054,105	1,102,684	5,297,824	9,125,431
Auxiliary enterprises	3	-34,341	192,224	-254,025	-254,025	48,039	102,964	102,964
Independent operations	1	31,354	0	31,354	31,354	31,354	31,354	31,354
Other current funds expenditure	3	-3,360,149	5,173,130	-9,270,737	-9,270,737	-1,153,181	343,470	343,470
Total current funds expenditures and transactions	5	-7,312,399	17,082,501	-37,824,683	-19,181,118	-145,306	972,773	1,893,079
Salaries and wages total E and G expenditures	4	-4475,528	882,747	-17,711,691	-13,380,128	-147,460	101,005	104,499
Employee fringe benefits-institutional	4	-1140,357	2,376,573	-4,700,790	-3,546,030	-32,233	157,193	203,829
Total E and G employee compensation	4	-5615,884	11,202,554	-22,412,481	-16,926,158	-179,692	258,198	308,328
Part E—scholarships and fellowships expenditures								
Federal government-Pell grants only	5	135,163	316,644	-145,306	-112,837	-46,143	473,815	556,570
Private	1	59,922	0	59,922	59,922	59,922	59,922	59,922
Total scholarships and fellowships expenditures	5	122,156	302,584	-145,306	-120,546	-46,143	449,009	500,020

See notes at end of table.

Table 7.14. Net differences between revised and original submissions for postsecondary Title IV institutions using pre-GASB 35 accounting standards by pre-GASB 35 financial data item: Spring 2004 revisions to 2003 data—Continued

Pre-GASB 35 financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Part H—details of endowment assets								
Value of endowment assets at begin of year-book	2	753,052	1,474,393	-289,495	-289,495	753,058	1,795,611	1,795,611
Value of endowment assets at begin of year-market	2	-3340,874	2,050,779	-1,790,993	-1,790,993	-340,874	1,109,246	1,109,246
Value of endowment assets at end of year-book	2	693,819	1,260,296	-197,345	-197,345	693,819	1,584,983	1,584,983
Part K—Physical plant assets								
Land-book value at end of year	5	6400,437	14,328,020	-48,152	-28,931	-1,584	16,030,815	32,031,130
Buildings-current replacement value	5	43304,036	93,229,870	-405,208	-363,139	260,510	108,492,973	209,985,945
Equipment-current replacement value	5	2100,043	3,528,533	-1,567,522	-726,557	178,289	5,887,520	600,000

NOTE: The table includes all financial data that were changed by institutions for each survey part listed. Items with mean differences that were less than 5 percent of the original IPEDS mean value are excluded from the list in the Pre-GASB 35 financial data item column. Only one difference for reported to revised data was 5 percent or greater. This section of the table (differences between reported to revised data) has been excluded.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

For institutions using FASB not-for-profit standards, relative differences for reported to revised values are also large in the revenue area, Part D, revenues and investment return (table 7.15). Data items with very large relative differences are grants and contracts (federal: \$1,957,473, state: -\$401,174, and private: \$129,931) and investment return (-\$1,834,181). Total expenses (\$64,813,536) and data items related to net assets also exhibit large relative differences (Part B). Because total expenses is computed automatically, the large difference noted for this data item (in Parts B and E) is the result of many relatively small changes in expense data items in Part E. The large differences for net assets, however, are actually large changes made by institutions.

Imputation procedures for institutions using FASB not-for-profit standards generally underestimated the true values and were not very accurate (table 7.15).⁹⁶ For example, in Part A the average net change between the estimated value and the true value ranges from a low of 13 percent for long-term investments to a high of 117 percent for total restricted net assets. This type of variability is evident in all parts of this form, with no one part being more prone to inaccuracies than another.

The only consistent pattern for this form is very large differences for net assets (table 7.15). However, recall that these values also result in large differences when the reported to revised values are examined, implying that institutions had problems providing accurate values for these data items. In this sense, the imputation procedures may have worked well, but the data used in the estimation were inaccurate.⁹⁷

⁹⁶ Recall that only 9 of the 64 comparisons were less than 10 percent of the original value.

⁹⁷ Several procedures are used to impute missing data. In every case, available data submitted by institutions—either a previous year’s data or the current data of similar institutions—are used. If this available data is inaccurate (as implied by large reported to revised differences), then the imputed values will likely be inaccurate.

Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data

FASB not-for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Net differences for reported data								
Part A—statement of financial position								
Long-term investments								
Total restricted net assets	7	850,423	18,395,304	-32,632,319	-6,617,575	2,012,055	9,459,496	28,457,000
Land improvements, end of year	7	-1,187,624	5,521,274	-11,659,451	-4,701,000	41,334	2,012,055	5,502,000
Buildings—end of year	3	3,658,637	5,364,617	-123,078	-123,078	1,300,603	9,798,387	9,798,387
Equipment, including art and library collections—end of year	5	6,082,178	20,389,098	-9,798,387	-5,549,496	-890,441	21,200,161	41,821,014
Property obtained under capital leases—end of year	4	-24,649,803	50,286,329	-100,000,000	-75,576,508	-968,594	2,595,692	3,337,975
	1	-42,103,363	0	-42,103,363	-42,103,363	-42,103,363	-42,103,363	-42,103,363
Part B—summary of changes in net assets								
Total revenues and investment return								
Total expenses	15	54,205,107	22,519,497	-31,845,248	-4,367,466	-138,550	660,000	867,343,000
Other specific changes in net assets	12	64,813,536	241,296,671	-31,845,248	-3,611,100	-525,053	101,325	830,441,000
Change in net assets	8	-9,765,567	14,043,582	-36,902,000	-21,735,861	-1,907,669	-88,730	197,165
Adjustments to beginning net assets	5	-8,562,071	12,025,029	-24,848,000	-21,472,275	-68,585	101,390	193,922
	5	3,071,728	13,383,117	-11,802,905	-6,284,503	660,000	13,633,824	24,848,000
Part C—student grants								
Total Pell grants	3	136,528	122,224	-2,110	-2,110	182,971	228,724	228,274
Total other federal grants	6	71,675	289,469	-2,065,527	-134,514	-4,276	260,890	611,684
Total state grants	5	-484,655	1,314,820	-2,821,335	-1,412,018	11,250	194,756	358,362
Total institutional grants (funded)	7	1,807,453	3,736,174	-47,216	44,438	324,216	1,056,289	10,225,893
Total institutional grants (unfunded)	10	2,981,160	6,358,635	-1,056,289	-112,995	1,011,228	2,822,675	20,521,659
Total student aid	11	3,506,581	9,215,029	-2,821,335	-13,393	611,684	2,690,688	30,747,552
Allowances applied to tuition and fees	7	6,413,978	11,537,720	-301,885	-118,036	1,342,000	7,156,779	31,845,248

See notes at end of table.

Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Allowances applied to auxiliary enterprise revenues	1	96,165	0	96,165	96,165	96,165	96,165	96,165
Part D—revenues and investment return								
State appropriations	1	1,532,985	0	1,532,985	1,532,985	1,532,985	1,532,985	1,532,985
Federal grants and contracts	5	1,957,473	3,184,904	-99,134	-14,966	234,159	4,791,569	7,413,137
State grants and contracts	4	-401,174	755,729	-1,532,985	-1,167,039	-52,211	15,728	32,710
Private gifts, grants and contracts	8	129,931	3,508,694	-7,413,138	-51,500	45,000	2,033,273	4,957,477
Total contributions from affiliated entities	1	-47,299	0	-47,299	-47,299	-47,299	-47,299	-47,299
Investment return (income, gains, and losses)	5	-1,834,181	4,450,305	-9,781,428	-4,965,628	8,857	375,747	550,000
Sales and services of educational activities	2	3,004,381	4,271,677	-16,151	-16,151	3,004,381	6,024,913	6,024,913
Total independent operations revenue	3	902,170	939,709	231,492	231,492	498,796	1,976,221	1,976,221
Total other revenue	13	65,954,658	240,800,574	-8,895,203	-214,329	57,000	309,798	867,343,000
Total revenues and investment return	14	58,086,797	233,096,028	-31,845,248	-4,855,432	-94,154	698,000	867,343,000
Part E—expenses								
Instruction—total amount	7	1,501,259	3,421,428	-311,961	-126,836	168,000	1,042,919	9,192,443
Instruction—salaries and wages	3	225,973	1,229,600	-715,911	-715,911	-223,170	1,617,000	1,617,000
Instruction—benefits	2	5,130,183	5,552,541	1,203,943	1,203,943	5,130,183	9,056,422	9,056,422
Instruction—operation and maintenance of plants	1	9,105,978	0	9,105,978	9,105,978	9,105,978	9,105,978	9,105,978
Instruction—all other	3	1,231,612	3,107,038	-1,203,943	-1,203,943	168,000	4,730,780	4,730,780
Research—total amount	5	222,552	468,686	-112,994	-74,119	-15,000	638,000	1,024,000
Research—benefits	1	36,483	0	36,483	36,483	36,483	36,483	36,483
Research—all others	2	213,197	54,876	174,393	174,393	213,197	252,000	252,000
Public service—total amount	5	-1,986,779	4,605,512	-10,224,000	-5,116,088	16,000	141,139	208,557

See notes at end of table.

Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Public service—salaries and wages	1	130,965	0	130,965	130,965	130,965	130,965	130,965
Public service—all other	2	152,371	192,857	16,000	16,000	152,371	288,741	288,741
Academic support—total amount	6	2,011,841	3,042,030	-13,976	-4,139	128,852	5,650,545	6,441,180
Academic support—salaries and wages	3	-72,458	1,030,957	-1,123,000	-1,123,000	-32,102	937,729	937,729
Academic support—benefits	2	570,058	1,468,007	-467,980	-467,980	570,058	1,608,096	1,608,096
Academic support—operation and maintenance of plant	1	6,441,181	0	6,441,181	6,441,181	6,441,181	6,441,181	6,441,181
Academic support—all other	2	1,493,327	1,450,060	467,980	467,980	1,493,327	2,518,674	2,518,674
Student service—total amount	8	846,270	1,273,718	86,000	116,527	232,376	1,335,786	3,749,692
Student service—salaries and wages	3	1,037,048	1,316,422	-106,814	-106,814	742,000	2,475,957	2,475,957
Student service—benefits	2	487,952	1,166,836	-337,126	-337,126	487,952	1,313,029	1,313,029
Student service—operation and maintenance of plant	1	672,145	0	672,145	672,145	672,145	672,145	672,145
Student service—all other	3	1,265,240	1,829,336	86,000	86,000	337,126	3,372,593	3,372,593
Institutional support—total amount	7	-309,966	1,641,826	-3,523,000	-957,853	-91,398	813,769	1,684,000
Institutional support—salaries and wages	3	-1,085,639	1,393,421	-2,661,922	-2,661,922	-577,000	-17,995	-17,995
Institutional support—benefits	2	1,774,801	1,769,323	523,701	523,701	1,774,801	3,025,901	3,025,901
Institutional support—operation and maintenance of plant	1	323,518	0	323,518	323,518	323,518	323,518	323,518

See notes at end of table.

Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Institutional support—all other	3	2,221,311	3,049,380	-523,701	-523,701	1,684,000	5,503,633	5,503,633
Auxiliary enterprises—total amount	5	1,144,488	1,586,115	-56,656	106,477	792,488	2,358,500	3,905,000
Auxiliary enterprises—salaries and wages	4	-182,369	383,182	-659,000	-566,097	-153,809	172,800	237,143
Auxiliary enterprises—benefits	2	54,427	1,548,041	-1,040,204	-1,040,204	54,427	1,149,057	1,149,057
Auxiliary enterprises—all other	2	5,927,213	6,911,274	1,040,204	1,040,204	5,927,213	10,814,222	10,814,222
Net grant aid to students—total amount	6	-6,327,061	12,972,693	-32,601,119	-10,765,664	-1,454,221	209,811	1,131,941
Net grant aid to students—salaries and wages	1	-5,994,000	0	-5,994,000	-5,994,000	-5,994,000	-5,994,000	-5,994,000
Hospital services—total amount	2	-1,454,221	1,063,176	-2,206,000	-2,206,000	-1,454,221	-702,442	-702,442
Independent operations—salaries and wages	3	-1,067,983	1,850,470	-3,204,722	-3,204,722	-228	1,000	1,000
Operation and maintenance of plant—benefits	1	4,562,006	0	4,562,006	4,562,006	4,562,006	4,562,006	4,562,006
Operation and maintenance of plant—operation and maintenance	1	2,020,708	0	2,020,708	2,020,708	2,020,708	2,020,708	2,020,708
Operation and maintenance of plant—all other	1	1,286,801	0	1,286,801	1,286,801	1,286,801	1,286,801	1,286,801
Other expenses—total amount	1	611,870	0	611,870	611,870	611,870	611,870	611,870
Other expenses—salaries and wages	5	159,050,656	375,381,767	-16,572,223	-15,453,112	-4,367,466	415,263,484	830,441,000
Other expenses—operation and maintenance of plant	1	117,666	0	117,666	117,666	117,666	117,666	117,666

See notes at end of table.

Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Total expenses—total amount	2	415,161,667	587,293,665	-117,666	-117,666	415,161,667	830,441,000	830,441,000
Total expenses—benefits	4	-1,569,435	2,982,429	-5,994,000	-4,662,367	-343,850	297,913	403,961
Total expenses—depreciation	3	528,457	905,490	1,733	1,733	9,620	1,574,017	1,574,017
Total expenses—interest	1	90,601	0	90,601	90,601	90,601	90,601	90,601
Total expenses—all other	14	5,624,888	222,996,664	-31,845,248	-5,197,721	84,096	4,237,655	830,441,000
Net differences for imputed data								
Part A—statement of financial position								
Long-term investments	10	-12,700,474	29,971,949	-94,638,435	-10,574,344	-563,766	74,925	1,120,045
Total restricted net assets	9	-3,158,518	8,143,078	-24,284,678	-3,406,035	-62,136	297,919	2,282,773
Land								
improvements—end of year	8	133,445	243,889	-41,697	-22,801	9,796	389,839	551,586
Buildings—end of year	11	2,951,901	6,796,686	-4,887,801	9,697	193,194	4,601,745	20,391,138
Equipment, including art and library collections—end of year	11	-3,642,046	19,463,034	-61,554,372	-130	148,588	3,468,499	9,059,147
Property obtained under capital leases—end of year	5	-1,205,306	1,813,311	-4,106,929	-2,995,124	-47,057	5,389	14,459
Part B—summary of changes in net assets								
Total revenues and investment return	11	-326,294	7,048,719	-12,507,145	-3,012,369	514,801	1,437,354	12,428,719
Total expenses	10	5,978,544	17,097,686	-9,822,132	-662,328	439,961	6,645,382	51,954,084
Other specific changes in net assets	11	-1,922,683	2,798,848	-8,687,163	-2,536,882	-1,309,425	-104,016	421,111
Change in net assets	10	-8,452,418	15,697,535	-45,055,061	-14,799,486	-513,523	533,531	673,086
Adjustments to beginning net assets	10	646,161	1,810,363	-101,773	-15,614	3,772	338,889	5,778,456

See notes at end of table.

Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Part C—student grants								
Total Pell grants	7	105,660	627,984	-961,022	-96,930	34,825	310,027	1,151,901
Total other federal grants	5	-532,149	911,537	-2,124,661	-1,296,025	-81,049	6,176	16,986
Total state grants	3	640,724	1,176,237	-107,418	-107,418	33,089	1,996,500	1,996,500
Total institutional grants (funded)	9	72,279	330,667	-215,067	-141,929	10,687	122,741	888,888
Total institutional grants (unfunded)	6	193,198	140,851	23,779	45,963	205,600	302,435	401,408
Total student aid	12	149,073	1,267,775	-3,099,935	-183,637	121,470	745,282	2,281,811
Allowances applied to tuition and fees	10	1,226,037	4,071,837	-1,150,727	-79,940	3,562	346,707	12,750,273
Allowances applied to auxiliary enterprise revenues	2	2,269	34,664	-22,243	-22,243	2,269	26,780	26,780
Part D—revenues and investment return								
State appropriations	2	-110,426	149,668	-216,257	-216,257	-110,426	-4,594	-4,594
Federal grants and contracts	10	355,771	1,897,578	-2,094,956	-294,992	4,865	520,902	5,321,249
State grants and contracts	3	-96,892	189,785	-314,680	-314,680	-9,086	33,089	33,089
Private gifts, grants, and contracts	11	2,041,060	8,528,093	-2,663,142	-1,326,462	-16,322	484,542	27,577,293
Total contributions from affiliated entities	4	-1,831,893	3,765,041	-7,462,732	-5,677,547	-125,279	307,145	385,714
Investment return (income, gains, and losses)	9	-1,719,345	4,893,707	-14,743,831	-558,237	-56,128	91,922	358,916
Sales and services of educational activities	4	26,817	26,814	8,145	8,711	16,637	55,103	65,849
Total independent operations revenue	2	36,667	11,372	28,626	28,626	36,667	44,708	44,708
Total other revenue	9	-670,840	1,130,836	-3,012,614	-1,410,225	-71,312	-1,926	178,186
Total revenues and investment return	12	-310,649	6,720,908	-12,507,145	-2,293,914	500,050	1,400,519	12,428,719

See notes at end of table.

Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Part E—expenses								
Instruction—total amount	12	647,493	2,056,356	67,826	-27,912	67,826	340,415	66,792,915
Instruction—salaries and wages	12	92,760	483,920	-981,319	-62,371	29,990	263,167	1,012,936
Instruction—benefits	3	2,032,234	2,560,091	194,194	194,194	946,192	4,956,316	4,956,316
Instruction—operation and maintenance of plants	1	662,750	0	662,750	662,750	662,750	662,750	662,750
Instruction—all other	3	905,486	731,498	296,401	296,401	703,223	1,716,833	1,716,833
Research—total amount	4	2,401,023	4,261,265	-156,660	-117,594	507,790	6,812,873	8,745,172
Research—benefits	2	62,804	83,552	3,723	3,723	62,803	121,884	121,884
Research—all others	3	910,734	1,321,750	4,121	4,121	300,762	2,427,320	2,427,320
Public service—total amount	3	3,882,436	6,650,612	32,316	32,316	53,100	11,561,892	11,561,892
Public service—salaries and wages	2	12,784	19,437	-960	-960	12,784	26,528	26,528
Academic support—total amount	10	140,225	392,604	-100,359	-33,556	15,849	122,911	1,215,524
Academic support—salaries and wages	9	88,208	225,593	-46,219	-38,674	7,673	114,192	666,972
Academic support—benefits	3	462,335	688,806	17,594	17,594	113,647	1,255,764	1,255,764
Academic support—operation and maintenance of plant	1	1,358,212	0	1,358,212	1,358,212	1,358,212	1,358,212	1,358,212
Academic support—all other	3	287,319	70,889	287,319	287,319	287,319	287,319	287,319
Student service—total amount	9	72,030	271,628	-328,620	23,690	23,690	277,581	569,244
Student service—salaries and wages	8	-1,118	97,937	7,632	-130,784	7,632	16,694	201,808
Student service—benefits	3	336,873	461,228	31,877	31,877	111,264	867,477	867,477

See notes at end of table.

Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Student service—operation and maintenance of plant	1	2,452,304	0	2,452,304	2,452,304	2,452,304	2,452,304	2,452,304
Student service—all other	3	722,662	728,329	288,856	288,856	315,609	1,563,523	1,563,523
Institutional support—total amount	12	1,111,259	3,502,941	66,036	-90,133	66,036	1,085,398	11,696,087
Institutional support—salaries and wages	12	166,755	455,981	-782,886	-30,681	37,931	656,219	808,109
Institutional support—benefits	3	616,850	717,185	87,095	87,095	330,480	1,432,976	1,432,976
Institutional support—operation and maintenance of plant	2	592,498	757,312	56,997	56,997	592,498	1,127,998	1,127,998
Institutional support—depreciation	2	710,289	178,882	583,800	583,800	710,289	836,777	836,777
Institutional support—interest	2	536,710	106,218	461,602	461,602	536,710	611,817	611,817
Institutional support—all other	3	2,984,405	3,881,341	318,359	318,359	1,197,498	7,437,357	7,437,357
Auxiliary enterprises—total amount	7	232,562	496,998	-46,144	-42,334	18,610	190,584	1,338,329
Auxiliary enterprises—salaries and wages	5	-15,306	26,525	-52,043	-41,663	-11,406	9,100	10,294
Auxiliary enterprises—benefits	1	71,418	0	71,418	71,418	71,418	71,418	71,418
Auxiliary enterprises—all other	3	868,517	1,178,569	36,097	36,097	352,348	2,217,107	2,217,107
Net grant aid to students—total amount	7	-324,724	618,081	-1,434,104	-804,375	5,892	72,107	336,553
Net grant aid to students—salaries and wages	1	20,320	0	20,320	20,320	20,320	20,320	20,320

See notes at end of table.

Table 7.15. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB not-for-profit accounting standards by type of statistic and FASB not-for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB not-for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Hospital services—total amount	1	173,334	0	173,334	173,334	173,334	173,334	173,334
Independent operations—salaries and wages	2	-26,604	23,807	-43,438	-43,438	-26,604	-9,770	-9,770
Independent operations—benefits	2	-5,575	13,871	-15,383	-15,383	-5,575	4,233	4,233
Operation and maintenance of plant—benefits	1	34,968	0	34,968	34,968	34,968	34,968	34,968
Other expenses—all other	1	69,161	0	69,161	69,161	69,161	69,161	69,161
Total expenses—total amount	11	5,396,141	16,334,899	-9,822,132	-643,192	114,505	4,513,640	51,954,084
Total expenses—benefits	10	168,412	686,780	-815,878	-68,513	89,711	212,342	1,916,243
Total expenses—depreciation	9	3,011,575	8,869,378	-557,605	16,027	114,051	290,973	26,653,295
Total expenses—interest	7	67,462	509,337	-873,752	-16,757	23,428	456,073	778,203
Total expenses—all other	12	2,732,347	8,275,443	-7,574,535	-628,444	594,962	3,328,054	25,694,141

NOTE: The table includes all financial data that were changed by institutions for each survey part listed. Items with mean differences that were less than 5 percent of the original IPEDS mean value are excluded from the list in the FASB not-for-profit financial data item column.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Table 7.16 presents differences for institutions using FASB for-profit standards. Although large relative differences between reported to revised values exist for a number of data items, the largest differences are for items related to equity (Part B). Several revenue and investment items (Part D) also exhibit large relative changes—specifically, data items related to investment income (\$13,544) and other revenue (\$630,333).

Table 7.16. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB for-profit accounting standards by type of statistic and FASB for-profit financial data item: Spring 2004 revisions to 2003 data

FASB for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Part D—revenues and investment return								
Investment income and investment gains	5	13,544	13,935	-2,274	1,809	10,171	26,966	33,903
Sales and services of educational activities	3	-307,134	479,034	-859,650	-859,650	-53,647	-8,105	-8,105
Sales and services of auxiliary enterprises	1	-329,712	0	-329,712	-329,712	-329,712	-329,712	-329,712
Other revenue	10	630,333	1,025,975	-722,993	-305,967	628,983	1,530,571	2,353,935
Total revenue and investment return	10	707,857	1,045,512	-722,993	-498,158	1,061,241	1,434,288	2,409,793
Part E—expenses								
Instruction	7	715,709	1,168,939	-26,349	28,489	310,647	675,949	3,312,000
Academic and institutional support	7	-226,083	1,394,817	-3,312,000	-108,023	259,518	470,257	801,296
Auxiliary enterprises	4	312,158	131,417	211,263	213,090	272,210	451,174	492,948
All other expenses	10	-128,328	480,854	-4,000,000	-561,528	2,120	100,864	563,293
Total expenses	10	339,273	934,545	-1,000,000	-621,178	439,110	941,275	1,976,395
Net differences for imputed data								
Part A—balance sheet information								
Total assets	26	2,579,268	17,397,519	-18,915,358	-86,457	-7,028	97,923	85,908,082
Total liabilities	26	1,656,666	9,438,585	-3,279,276	-51,035	-4,623	45,706	47,817,515
Total equity	26	922,605	8,184,363	-15,636,082	-37,231	-818	141,523	38,090,567
Total liabilities and equity	26	2,579,268	17,397,519	-18,915,358	-86,457	-7,028	97,923	85,908,082
Part B—summary of changes in equity								
Total revenues	26	-427,505	3,358,840	-16,649,097	-79,295	-6,458	409,159	2,198,881
Total expenses	26	-624,431	2,999,601	-15,208,742	-224,423	-52,975	80,926	713,360

See notes at end of table.

Table 7.16. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB for-profit accounting standards by type of statistic and FASB for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Sum of specific changes in equity	22	-61,924	284,791	-980,275	-130,760	3,815	26,872	486,951
Net income	25	151,032	478,877	-953,404	-15,793	10,016	117,790	1,295,378
Other changes in equity	10	33,001	69,558	-37,185	-1,615	10,048	49,880	216,177
Equity, beginning of year	26	1,054,102	7,703,651	-11,152,665	-22,098	-952	51,046	37,243,143
Adjustments to beginning net equity	24	-366,304	817,084	-3,530,013	-369,161	-14,461	-240	299,461
Equity, end of year	26	922,602	8,184,363	-15,636,082	-37,231	-818	141,523	38,090,567
Part C—student grants								
Pell grants	26	184,986	629,384	-1,103,009	-15,899	34,878	185,189	2,141,034
Total other federal grants	17	311,444	1,351,163	-368,493	-2,511	-86	22,290	5,542,391
Student aid:								
state and local grants	5	-88,253	563,420	-1,055,547	-528,240	22,294	22,290	392,000
Total institutional grants	8	21,702	55,316	-6,180	-4,293	-1,043	25,676	154,841
Total student aid	26	378,329	880,992	-395,689	-9,896	48,118	249,875	3,538,676
Allowances applied to tuition and fees								
	15	728,444	2,262,818	-858,098	-32,536	53,162	228,414	8,590,725
Part D—revenues and investment return								
Tuition and fees	26	-789,960	3,891,349	-19,819,051	-76,593	-6,641	106,788	431,106
Federal appropriations, grants and contracts	10	859,644	2,545,587	-424,304	20,020	58,407	245,215	8,080,312
State and local appropriations, grants and contracts	5	99,052	196,486	-144,167	-83,045	85,164	288,092	355,072
Private grants and contracts	3	109,917	93,267	2,640	2,640	155,341	171,769	171,769
Investment income and investment gains	10	-25,774	111,396	-338,040	-3,030	2,094	8,449	60,037

See notes at end of table.

Table 7.16. Net differences between revised and original submissions for postsecondary Title IV institutions using FASB for-profit accounting standards by type of statistic and FASB for-profit financial data item: Spring 2004 revisions to 2003 data—Continued

FASB for-profit financial data item	Total number of changes	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Sales and services of educational activities	19	6,241	55,481	-122,753	-21,402	-624	35,962	136,422
Sales and services of auxiliary enterprises	4	-1,076,074	2,559,646	-4,894,360	-3,669,977	6,833	434,921	576,397
Other revenue	20	356,024	903,834	-928,896	-83,329	21,948	1,106,501	2,111,591
Total revenue and investment return	26	-427,505	3,358,840	-166,649,097	-79,295	-6,458	409,159	2,198,881
Part E—expenses								
Instruction	26	42,586	258,376	-310,059	-68,444	-5,671	73,537	782,608
Research and public service	1	287,604		287,604	287,604	287,604	287,604	287,604
Academic and institutional support	22	-290,715	1,567,233	-6,991,536	-346,246	-443	104,339	1,422,589
Auxiliary enterprises	2	-4,667,364	5,603,098	-8,629,352	-8,629,352	-4,667,364	-705,375	-705,375
Net grant aid to students	3	305,383	535,135	-5,977	-5,977	-1,171	923,297	923,297
All other expenses	16	-130,133	435,313	-1,554,456	-159,036	352	96,283	231,429
Total expenses	26	-624,431	2,999,601	-15,208,742	-224,423	-52,975	80,926	713,360

NOTE: The table includes all financial data that were changed by institutions for each survey part listed. Items with mean differences that were less than 5 percent of the original IPEDS mean value are excluded from the list in the FASB for-profit financial data item column.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Imputation procedures were also inaccurate for institutions using the FASB for-profit standards form. The greatest inaccuracies are in Parts B and C. The inaccuracies in Part B could be the result of using inaccurate data for the estimation. The equity items are the same items that produced large differences between reported and revised values. This conclusion cannot be made for Part C because reported to revised differences were based on only 1 case for all items, except allowances applied to tuition and fees.

These differences were also examined by control and level of institution.⁹⁸ The results for that examination are not different from those previously discussed (tables G-2–G-6 in the supplemental tables).

Aggregate Differences Between Reported and Revised Data

In this section, tables 27–31 in *Enrollment in Postsecondary Institutions, Fall 2002 and Financial Statistics, Fiscal Year 2002* (Knapp et al. 2004) are compared to tables reconstructed using revised data.

Table 7.17 presents aggregate revenue differences for degree-granting public institutions.⁹⁹ Overall, the changes that these institutions made had little impact on aggregate totals. There were, however, two exceptions—one for 2-year institutions using GASB standards and one for 2-year institutions using pre-GASB standards. Federal appropriation totals increased by 15 percent (\$34,350,543 to \$39,650,681) for 2-year institutions using GASB standards; while revenue totals for independent operations increased by 7 percent (\$70,040,515 to \$75,036,388) for 2-year institutions using pre-GASB standards.¹⁰⁰ Other than these exceptions, no other aggregate difference increased or decreased by more than 3 percent of the originally published value.

⁹⁸ Several tables by control, level, and type of accounting standard are not provided in the supplemental tables because there were no institutions for the particular sector or the number of institutions was very small. Specific tables excluded are as follows: GASB 35 – less-than-2-year public (2 cases); pre-GASB 35 – 4-year public (1 case), 2-year public (1 case), and less-than-2-year public (3 cases); FASB not-for-profit – 4-year public (no cases), 2-year public (no cases), less-than-2-year public (1 case), 2-year private (2 cases), and less-than-2-year private (1 case); FASB for-profit – 4-year private (2 cases).

⁹⁹ The original E.D. Tabs table (table 27 in the report) presented aggregate totals for degree-granting public institutions using the GASB 35, pre-GASB 35, and FASB standards. Only one institution using FASB standards made a change and this institution was a less-than-2-year institution. Thus, estimates of aggregate differences for institutions using this standard were excluded from the difference table (table 7.17).

¹⁰⁰ The percentages referred to here are relative percents. They are computed by dividing the difference by the originally published estimate and multiplying this value by 100.

Table 7.17. Differences between revised and original revenue data of Title IV degree-granting institutions by level of institution, source of funds, and accounting standards: United States, fiscal year 2002

Source of funds	4-year			2-year		
	Original	Revised	Difference	Original	Revised	Difference
Institutions using GASB 35 standards						
Total revenues and other sources	139,006,248,230	139,133,932,772	127,684,542	21,208,714,598	21,292,016,599	83,302,001
Operating revenues	82,056,021,497	82,021,468,537	-34,552,960	6,791,850,747	6,817,726,366	25,875,619
Tuition and fees (net of allowances and discounts)	19,637,539,582	19,647,876,972	10,337,390	3,554,055,487	3,557,430,918	3,375,431
Grants and contracts	23,966,829,481	23,886,317,049	-80,512,432	1,723,921,702	1,744,332,429	20,410,727
Federal (excludes FDSL loans)	14,791,033,118	14,754,158,846	-36,874,272	394,008,533	396,696,154	2,687,621
State	3,755,172,634	3,730,714,155	-24,458,479	951,742,724	969,375,789	17,633,065
Local	5,420,623,729	5,401,444,048	-19,179,681	378,170,445	378,260,486	90,041
Sales and services of auxiliary enterprises after deducting discounts and allowances	12,108,827,946	12,187,652,762	78,824,816	993,903,453	995,176,441	1,272,988
Sales and services of hospitals	14,725,164,310	15,003,383,845	278,219,535	268,574	268,574	0
Independent operations	600,249,975	600,249,975	0	21,414,539	21,414,539	0
Other operating revenues	11,017,410,203	10,695,987,934	-321,422,269	498,286,992	499,103,465	816,473
Nonoperating revenues	46,827,419,278	46,864,567,347	37,148,069	13,127,961,961	13,184,981,852	57,019,891
Federal appropriations	181,026,722	181,026,722	0	34,350,543	39,650,681	5,300,138
State appropriations	39,669,733,491	39,687,812,737	18,079,246	7,957,384,482	7,969,950,384	12,565,902
Local appropriations	159,226,204	159,226,204	0	3,547,894,321	3,592,462,250	44,567,929
Nonoperating grants	1,034,949,391	1,043,081,119	8,131,728	1,008,760,391	1,003,362,716	-5,397,675
Federal	810,462,069	816,586,512	6,124,443	725,224,675	719,559,475	-5,665,200
State	208,222,287	209,794,725	1,572,438	246,509,545	246,789,664	280,119
Local	16,265,035	16,699,882	434,847	37,026,171	37,013,577	-12,594
Gifts	3,051,726,462	3,063,959,399	12,232,937	97,332,355	97,050,021	-282,334
Investment Income	1,399,362,142	1,359,403,566	-39,958,576	236,079,961	236,345,892	265,931
Other nonoperating revenues	1,331,394,866	1,370,057,600	38,662,734	246,159,908	246,159,908	0
Total other revenues and additions	10,122,807,455	10,247,896,888	125,089,433	1,288,901,890	1,289,308,381	406,491
Capital appropriations	3,595,462,098	3,628,454,447	32,992,349	952,769,252	952,769,252	0
Capital grants and gifts	1,777,936,415	1,806,135,409	28,198,994	187,801,473	187,801,473	0
Additions to permanent endowments	719,584,891	742,676,462	23,091,571	-2,873,652	-2,873,652	0
Other revenues and additions	4,029,824,051	4,070,630,570	40,806,519	151,204,817	151,611,308	406,491
Institutions using pre-GASB 35 standards						
Total current funds revenues	12,599,999,844	12,602,494,049	2,494,205	11,936,160,572	11,994,073,145	0
Tuition and fees	2,220,318,750	2,220,520,130	201,380	2,091,572,431	2,093,964,678	2,392,247
Government appropriations	4,787,515,785	4,789,041,293	1,525,508	6,544,149,918	6,579,351,893	35,201,975
Federal	1,053,019,342	1,054,544,850	1,525,508	70,176,398	70,209,914	33,516
State	3,705,594,341	3,705,594,341	0	3,848,115,370	3,873,393,737	25,278,367
Local	28,902,102	28,902,102	0	2,625,858,150	2,635,748,242	9,890,092

See notes at end of table.

Table 7.17. Differences between revised and original revenue data of Title IV degree-granting institutions by level of institution, source of funds, and accounting standards: United States, fiscal year 2002—
Continued

Source of funds	4-year			2-year		
	Original	Revised	Difference	Original	Revised	Difference
Government grants and contracts	1,826,371,533	1,828,684,653	2,313,120	1,703,647,376	1,713,472,003	9,824,627
Federal	1,424,114,235	1,425,936,655	1,822,420	587,884,098	589,889,941	2,005,843
State	366,239,344	366,262,254	22,910	944,587,871	952,395,963	7,808,092
Local	36,017,954	36,485,744	467,790	171,175,407	171,186,099	10,692
Private gifts, grants and contracts	542,401,013	539,466,380	-2,934,633	151,857,088	152,907,272	1,050,184
Endowment Income	123,271,604	123,521,659	250,055	10,979,364	10,979,364	0
Sales and services of education activities	216,763,323	216,763,323	0	99,948,626	99,948,626	0
Auxiliary enterprises	1,149,970,468	1,149,990,448	19,980	716,421,590	718,847,041	2,425,451
Hospitals	1,485,479,594	1,485,479,594	0	0	0	0
Independent operations	7,911,345	8,121,261	209,916	70,040,515	75,036,388	4,995,873
Other sources	239,996,429	240,905,308	908,879	547,543,664	549,565,880	2,022,216

NOTE: Only one public institution, a less-than-2-year institution, used the FASB standard. The FASB standard section has been excluded from the table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), spring 2003 and revised spring 2004.

Table 7.18 presents similar aggregate revenue totals for degree-granting private institutions. Here, too, changes made by institutions generally had little impact on aggregate totals. This finding is especially true for 4-year institutions, for which no difference exceeds 1 percent of the originally published estimate. On the other hand, some differences exceed this level (1 percent of the originally published estimate) for 2-year institutions. However, for the most part, these differences never exceed 5 percent. The exceptions are for federal appropriations and other revenue. Both of these revenue categories were underestimated by 6 percent.

Table 7.18. Differences between revised and original revenue data of Title IV degree-granting private institutions by level of institution, source of funds, and control of institution: United States, fiscal year 2002

Source of funds	4-year			2-year		
	Original	Revised	Difference	Original	Revised	Difference
Private not-for-profit institutions						
Total revenues and investment return	83,764,907,045	83,752,688,161	-12,218,884	581,744,709	582,653,864	909,155
Tuition and fees	33,165,964,696	33,112,098,440	-53,866,256	333,156,071	333,248,952	92,881
Government appropriations	747,380,888	748,693,022	1,312,134	10,385,450	10,385,450	0
Federal	376,147,178	376,147,178	0	5,015,500	5,015,500	0
State	355,370,247	356,682,381	1,312,134	5,091,950	5,091,950	0
Local	15,863,463	15,863,463	0	278,000	278,000	0
Government grants and contracts	12,059,271,295	12,070,597,046	11,325,751	95,610,941	96,067,627	456,686
Federal	10,659,121,535	10,672,397,060	13,275,525	75,434,322	75,891,008	456,686
State	925,416,783	923,523,540	-1,893,243	17,892,762	17,892,762	0
Local	474,732,977	474,676,446	-56,531	2,283,857	2,283,857	0
Private gifts, grants and contracts	14,451,382,253	14,476,604,538	25,222,285	55,211,172	55,239,793	28,621
Contributions from affiliated entities	877,591,555	877,293,704	-297,851	10,167,645	10,553,359	385,714
Investment return	-6,547,914,785	-6,547,769,419	145,366	2,585,181	2,584,451	-730
Sales and services of educational activities	3,206,439,947	3,212,547,832	6,107,885	14,428,552	14,436,697	8,145
Sales and services of auxiliary enterprises	9,263,171,238	9,264,712,451	1,541,213	54,750,457	54,759,607	9,150
Hospital revenue	8,083,935,097	8,083,935,097	0	0	0	0
Independent operations revenue	3,673,313,518	3,676,064,735	2,751,217	1,202,808	1,202,808	0
Other revenue	4,784,371,343	4,777,910,715	-6,460,628	4,246,432	4,175,120	-71,312

See notes at end of table.

Table 7.18. Differences between revised and original revenue data of Title IV degree-granting private institutions by level of institution, source of funds, and control of institution: United States, fiscal year 2002—Continued

Source of funds	4-year			2-year		
	Original	Revised	Difference	Original	Revised	Difference
Private for-profit institutions						
Total revenues and investment return	3,775,017,387	3,775,090,365	72,978	2,406,889,007	2,397,736,246	-9,152,761
Tuition and fees	3,382,887,578	3,382,883,031	-4,547	2,041,061,232	2,019,571,039	-21,490,193
Government appropriations, grants, and contracts	77,897,932	78,637,469	739,537	180,959,899	189,395,283	8,435,384
Federal	64,761,279	65,500,816	739,537	146,610,978	154,691,290	8,080,312
State and local	13,136,653	13,136,653	0	34,348,921	34,703,993	355,072
Private grants and contracts	2,808,685	2,808,685	0	2,881,240	3,039,221	157,981
Investment income and investment gains (losses)	10,691,455	10,693,922	2,467	6,435,704	6,097,664	-338,040
Sales and services of educational activities	46,675,951	46,705,288	29,337	26,408,557	26,408,557	0
Sales and services of auxiliary enterprises	132,400,833	132,400,833	0	83,882,905	83,882,905	0
Other revenue	121,654,953	120,961,137	-693,816	65,259,470	69,341,577	4,082,107

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), spring 2003 and revised spring 2004.

Table 7.19 presents aggregate expenditure differences for degree-granting public institutions.¹⁰¹ For 4-year institutions, no expenditure category has a difference that exceeds 5 percent. In fact, the difference was greater than or equal to 1 percent of the originally published estimate in only three categories—scholarships and fellowships (overestimated by 4 percent), nonoperating expenses (underestimated by 1 percent), and other nonoperating expenses and deductions (underestimated by 2 percent).

The pattern is somewhat similar for 2-year institutions in that there are only three expenditure categories for which the difference is greater than or equal to 1 percent of the originally published estimate (table 7.19). However, of these three categories, two have relatively large differences—both involving institutions using pre-GASB standards. The total for public service expenditure was underestimated by only 1 percent.¹⁰² However, the total for scholarships and

¹⁰¹ Table 7.19 is similar to table 7.17 except that data are provided for expenditures rather than revenues. Again, only one institution using the FASB standard, a less-than-2-year institution, made changes. Therefore, the estimates for public institutions using the FASB standard have been excluded from table 7.19 as well.

¹⁰² This value was for institutions using GASB 35 standards.

fellowships was underestimated by 10 percent, and expenditures for independent operations was underestimated by 19 percent.¹⁰³

Table 7.19. Differences between revised and original expense data of Title IV degree-granting public institutions by level of institution, type of expense, and accounting standards: United States, fiscal year 2002

Type of expense	4-year			2-year		
	Original	Revised	Difference	Original	Revised	Difference
Institutions using GASB 35 standards						
Total expenses and other deductions	134,083,316,572	134,136,221,043	52,904,471	22,336,237,522	22,419,467,334	83,229,812
Operating expenses	126,647,984,826	126,610,710,075	-37,274,751	19,485,589,379	19,564,924,548	79,335,169
Instruction	34,962,245,419	34,920,855,154	-41,390,265	8,757,404,445	8,789,808,864	32,404,419
Research	16,722,840,413	16,674,873,522	-47,966,891	9,747,184	9,747,184	0
Public service	7,097,431,275	7,089,957,513	-7,473,762	467,887,510	473,218,758	5,331,248
Academic support	8,860,353,495	8,852,779,847	-7,573,648	1,678,320,083	1,686,391,136	8,071,053
Student services	4,782,743,526	4,780,276,613	-2,466,913	1,925,870,737	1,934,098,666	8,227,929
Institutional support	9,364,674,509	9,374,698,104	10,023,595	3,101,682,599	3,112,990,488	11,307,889
Operation and maintenance of plant	7,507,778,866	7,478,978,359	-28,800,507	1,932,572,113	1,943,634,722	11,062,609
Depreciation	6,205,886,441	6,213,158,286	7,271,845	794,544,448	795,061,016	516,568
Scholarships and fellowships (excluding discounts and allowances)	1,194,707,338	1,146,849,897	-47,857,441	-407,787,397	-408,954,392	-1,166,995
Auxiliary enterprises	11,056,117,503	11,166,239,705	110,122,202	1,054,007,416	1,057,577,698	3,570,282
Hospital services	13,964,657,449	13,964,623,695	-33,754	0	0	0
Independent operations	440,798,409	440,798,409	0	19,867,263	19,867,263	0
Other operating expenses and deductions	4,487,750,183	4,506,620,971	18,870,788	151,472,978	151,483,145	10,167
Nonoperating expenses	7,435,331,746	7,525,510,968	90,179,222	2,850,648,143	2,854,542,786	3,894,643
Interest	1,545,628,488	1,543,231,874	-2,396,614	214,638,112	214,655,507	17,395
Other nonoperating expenses and deductions	5,889,703,258	5,982,279,094	92,575,836	2,636,010,031	2,639,887,279	3,877,248

See notes at end of table.

¹⁰³ Values for scholarships and fellowships and expenditures for independent operations were for institutions using pre-GASB standards.

Table 7.19. Differences between revised and original expense data of Title IV degree-granting public institutions by level of institution, type of expense, and accounting standards: United States, fiscal year 2002—Continued

Type of expense	4-year			2-year		
	Original	Revised	Difference	Original	Revised	Difference
Institutions using pre-GASB 35 standards						
Total current fund expenditures and transfers	12,185,537,115	12,187,039,141	1,502,026	11,471,756,254	11,568,628,962	96,872,708
Total educational and general expenditures and transfers	9,787,806,623	9,788,885,786	1,079,163	10,609,424,792	10,699,025,081	89,600,289
Instruction	3,347,158,590	3,349,349,491	2,190,901	4,908,340,802	4,929,411,661	21,070,859
Research	1,316,194,523	1,316,180,552	-13,971	15,752,836	15,879,093	126,257
Public service	519,943,180	519,499,636	-443,544	278,786,324	279,496,524	710,200
Academic support	911,687,991	911,615,630	-72,361	934,352,997	938,948,969	4,595,972
Student services	632,276,686	632,153,350	-123,336	1,211,318,038	1,217,325,455	6,007,417
Institutional support	1,146,349,313	1,145,883,843	-465,470	1,685,179,150	1,694,347,344	9,168,194
Operation and maintenance of plant	970,702,375	970,702,375	0	1,019,736,449	1,022,971,350	3,234,901
Scholarships and fellowships	514,086,263	514,093,207	6,944	446,021,187	490,707,676	44,686,489
Mandatory transfers	429,407,702	429,407,702	0	109,937,009	109,937,009	0
Auxiliary enterprises	1,078,347,583	1,078,395,622	48,039	798,161,508	801,663,113	3,501,605
Hospital services	1,257,260,267	1,257,260,267	0	15,002	15,002	0
Independent operations	7,573,176	7,604,530	31,354	19,955,972	23,726,786	3,770,814
Other operating expenses and deductions	54,549,466	54,892,936	343,470	44,198,980	44,198,980	0

NOTE: Only one public institution, a less-than-2-year institution, used the FASB standard. The FASB standard section has been excluded from the table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), spring 2003 and revised spring 2004.

Table 7.20 presents expenditure differences for degree-granting private institutions. As with table 7.19, all but one of the differences are less than or equal to 1 percent of the original value. The only aggregate expense total that changed was net grant aid to students. For 4-year private schools, this expense category was underestimated by 11 percent.

Table 7.20. Differences between revised and original expense data of Title IV degree-granting private institutions by level of institution, control of institution, and type of expense: United States, fiscal year 2002

Type of expense	4-year institutions			2-year institutions		
	Original	Revised	Difference	Original	Revised	Difference
Private not-for-profit institutions						
Total expenses	91,612,336,806	91,677,494,429	65,157,623	579,960,250	580,835,791	875,541
Instruction	29,492,582,531	29,510,595,772	18,013,241	196,458,962	196,685,571	226,609
Research	10,035,393,580	10,046,238,427	10,844,847	86,199	86,199	0
Public service	1,658,781,410	1,660,494,821	1,713,411	7,102,245	7,102,245	0
Academic support	7,768,870,288	7,782,451,427	13,581,139	33,766,820	33,672,171	-94,649
Student services	6,497,127,358	6,504,874,408	7,747,050	76,057,674	76,057,674	0
Institutional support	11,914,149,298	11,925,699,265	11,549,967	153,971,094	154,038,903	67,809
Auxiliary enterprises	9,470,557,485	9,477,907,858	7,350,373	45,271,486	45,271,486	0
Net grant aid to students	1,173,725,358	1,169,828,713	-3,896,645	14,964,861	14,964,861	0
Hospital services	7,632,942,436	7,632,964,222	21,786	100,270	100,270	0
Independent operations	3,396,831,169	3,396,778,733	-52,436	1,147,377	1,147,377	0
Other expenses	2,571,375,893	2,569,660,783	-1,715,110	51,033,262	51,709,034	675,772
Private for-profit institutions						
Total expenses	3,046,928,862	3,047,610,482	681,620	2,040,363,032	2,032,670,345	-7,692,687
Instruction	883,899,222	886,969,545	3,070,323	633,489,565	633,889,883	400,318
Research and public service	3,192,270	3,192,270	0	13,440,191	13,440,191	0
Academic support, student services, and institutional support	1,842,372,531	1,839,060,531	-3,312,000	1,134,852,831	1,126,714,174	-8,138,657
Auxiliary enterprises	134,740,734	134,740,734	0	78,454,865	78,454,865	0
Net grant aid to students	8,228,611	9,151,908	923,297	15,054,141	15,054,141	0
Other expenses	174,495,494	174,495,494	0	165,071,439	165,117,091	45,652

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), spring 2003 and revised spring 2004.

Table 7.21 presents differences in scholarship and fellowship expenditures for degree-granting institutions by level and type of accounting standard.¹⁰⁴ Only three differences in this table are greater than or equal to 1 percent of the original estimate. Two of these differences are for public institutions using GASB 35 standards, and one is for private institutions using FASB for-profit standards.

For the two differences for public institutions, the published estimates for scholarships and fellowships from federal government sources other than Pell grants (i.e., other federal) were overestimated by 2 percent for 4-year public institutions. Estimates for 2-year public institutions, on the other hand, were overestimated by 8 percent for scholarship and fellowship expenses that come from local governments.

¹⁰⁴ Again estimates relating to public institutions using FASB have been excluded from the table (see footnotes 82 and 84).

Expense estimates for scholarships and fellowships from federal government sources other than Pell grants (i.e., other federal) were also relatively large for private 2-year institutions using the FASB for-profit accounting standard. However, unlike the public 4-year institutions, expenses were underestimated by 7 percent.

Table 7.21. Differences between revised and original scholarship and fellowship expense data of Title IV degree-granting institutions by level of institution, source of funds, and control of institution: United States, fiscal year 2002

Source of funds	4-year			2-year		
	Original	Revised	Difference	Original	Revised	Difference
Public institutions (GASB 35)						
Total scholarships and fellowships	9,481,165,895	9,446,755,451	-34,410,444	3,214,139,944	3,216,725,019	2,585,075
Federal government	3,719,926,286	3,714,774,990	-5,151,296	2,416,027,113	2,421,387,831	5,360,718
Pell grants	3,043,641,338	3,052,032,430	8,391,092	2,180,060,442	2,187,761,766	7,701,324
Other federal	676,284,948	662,742,560	-13,542,388	235,966,671	233,626,065	-2,340,606
State government	1,729,195,461	1,739,285,801	10,090,340	479,612,300	479,465,841	-146,459
Local government	14,705,962	14,705,962	0	34,919,814	32,123,362	-2,796,452
Institutional grants from restricted resources	1,175,184,593	1,168,158,145	-7,026,448	98,462,902	98,513,671	50,769
Institutional grants from unrestricted resources	2,842,153,593	2,809,830,553	-32,323,040	185,117,815	185,234,314	116,499
Public institutions (pre-GASB 35)						
Total scholarships and fellowships	808,590,005	808,988,002	397,997	1,436,578,939	1,484,527,578	47,948,639
Federal government	337,745,872	338,136,931	391,059	1,074,056,164	1,077,485,107	3,428,943
Pell grants	294,503,736	294,894,795	391,059	990,557,752	993,819,902	3,262,150
Other federal	43,242,136	43,242,136	0	83,498,412	83,665,205	166,793
State government	199,502,335	199,502,335	0	195,310,713	195,933,967	623,254
Local government	796,493	796,244	-249	4,323,365	4,323,365	0
Private	42,114,791	42,174,713	59,922	56,067,089	99,963,531	43,896,442
Institutional	228,430,514	228,377,779	-52,735	106,821,608	106,821,608	0
Private not-for-profit institutions (FASB)						
Total scholarships and fellowships	14,705,239,849	14,746,941,309	41,701,460	141,686,769	141,981,954	295,185
Federal government	2,095,981,800	2,094,806,019	-1,175,781	72,075,704	72,370,889	295,185
Pell grants	1,286,860,585	1,287,708,971	848,386	63,726,461	64,021,646	295,185
Other federal	809,121,215	807,097,048	-2,024,167	8,349,243	8,349,243	0
State grants	1,291,156,134	1,290,621,943	-534,191	37,864,618	37,864,618	0
Local grants	51,872,616	51,899,472	26,856	1,988,046	1,988,046	0
Institutional (funded)	2,904,701,080	2,917,114,872	12,413,792	10,954,247	10,954,247	0
Institutional (unfunded)	8,361,528,219	8,392,499,003	30,970,784	18,804,154	18,804,154	0

See notes at end of table.

Table 7.21. Differences between revised and original scholarship and fellowship expense data of Title IV degree-granting institutions by level of institution, source of funds, and control of institution: United States, fiscal year 2002—Continued

Source of funds	4-year			2-year		
	Original	Revised	Difference	Original	Revised	Difference
Private for-profit institutions (FASB)						
Total scholarships and fellowships	580,416,623	580,020,934	-395,689	669,823,483	674,501,823	4,678,340
Federal government	392,545,354	392,149,665	-395,689	487,726,970	492,741,354	5,014,384
Pell grants	340,338,419	340,311,223	-27,196	408,509,386	407,974,186	-535,200
Other federal	52,206,935	51,838,442	-368,493	79,217,584	84,767,168	5,549,584
State and local grants	143,951,769	143,951,769	0	169,289,997	168,799,112	-490,885
Institutional	43,919,500	43,919,500	0	12,806,516	12,961,357	154,841

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), spring 2003 and revised spring 2004.

Comparison of IPEDS and Thomson Peterson Data

This section covers comparisons made between original and revised IPEDS data and data provided by Thomson Peterson. The results are provided in two subsections that discuss the types and magnitude of the differences between the IPEDS and Thomson Peterson data.

Types of Differences

A total of 3,529 institutions were identified for the comparison of IPEDS and Thomson Peterson financial data (table 7.22).¹⁰⁵ The majority of these institutions (2,057 or 58 percent) are 4-year institutions. Less-than-2-year institutions are the least represented (a total of 15 institutions).¹⁰⁶ In terms of institutional control, most of the comparable institutions are public institutions (1,593 or 45 percent), with private for-profit institutions being the least represented (599 or 17 percent).

¹⁰⁵ See Chapter 1 for the procedures used to identify comparable IPEDS and Thomson Peterson institutions.

¹⁰⁶ Thomson Peterson does not collect information from less-than-2-year institutions. However, the 15 institutions reported here were categorized as less-than-2-year institutions in the IPEDS data. As indicated in Chapter 1, when discrepancies in reporting were found values reported in IPEDS were used.

Table 7.22. Number of comparable Title IV institutions in IPEDS and Thomson Peterson data files by control and level of institution: Spring 2004 revisions to 2003 data

Level of Institution	Total	Public	Private not-for-profit	Private for-profit
Total	3,529	1,593	1,337	599
4-year	2,057	602	1,236	219
2-year	1,457	991	100	366
Less-than-2-year	15	0	1	14

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson’s Undergraduate Licensed Data Set, 2003.

As previously indicated, only two financial variables were comparable—total research expenditure and average instructional expenditure per FTE.¹⁰⁷ Tables 7.23 and 7.24 indicate that totals for these variables are more likely to be in IPEDS than Thomson Peterson data.¹⁰⁸ The information is found in either both IPEDS and Thomson Peterson or only IPEDS. No more than 1 percent of institutions provided information to Thomson Peterson that they did not provide to IPEDS. This finding is true regardless of the type of accounting standard used, level of institution, or control of institution.

¹⁰⁷ Recall that values for one measure, total research expenditures, could be compared without making any data adjustments. Values for the second measure, average instructional expenditures per FTE, is a variable collected by Thomson Peterson but not by IPEDS. In order to make the second variable comparable, two variables from IPEDS (instructional expenditures and FTE) were used to construct a measure similar to the value found in Thomson Peterson.

¹⁰⁸ This difference in data availability may be partly due to the mandatory requirements to provide IPEDS data and the different data editing and follow-up procedures used by IPEDS and Thomson Peterson.

Table 7.23. Number of public postsecondary Title IV institutions by comparable IPEDS and Thomson Peterson expenditure variables, level of institution, type of accounting standard, and type of difference between IPEDS and Thomson Peterson data: spring 2004 revisions to 2003 data

Type of Difference	Average instructional expenditure per FTE				Total research expenditure			
	Total	4-year	2-year	Less-than-2-year	Total	4-year	2-year	Less-than-2-year
GASB accounting standard								
Difference for original data								
Both reported, no difference	140	113	27	0	130	127	3	0
Both reported, difference	434	225	209	0	235	219	16	0
Reported IPEDS, not available Thomson Peterson	465	153	312	0	614	131	483	0
Not available IPEDs, reported Thomson Peterson	15	1	14	0	6	3	3	0
Not available both	59	3	56	0	128	15	113	0
Difference for revised data								
Both reported, no difference	140	113	27	0	130	127	3	0
Both reported, difference	434	225	209	0	235	219	16	0
Reported IPEDS, not available Thomson Peterson	465	153	312	0	614	131	483	0
Not available IPEDs, reported Thomson Peterson	15	1	14	0	6	3	3	0
Not available both	59	3	56	0	128	15	113	0
Pre-GASB accounting standard								
Difference for original data								
Both reported, no difference	33	14	19	0	19	15	4	0
Both reported, difference	169	33	136	0	58	39	19	0
Reported IPEDS, not available Thomson Peterson	220	35	185	0	320	27	293	0
Not available IPEDs, reported Thomson Peterson	8	0	8	0	6	0	6	0
Not available both	9	0	9	0	36	1	35	0
Difference for revised data								
Both reported, no difference	33	14	19	0	19	15	4	0
Both reported, difference	169	33	136	0	58	39	19	0
Reported IPEDS, not available Thomson Peterson	220	35	185	0	320	27	293	0
Not available IPEDs, reported Thomson Peterson	8	0	8	0	6	0	6	0
Not available both	9	0	9	0	36	1	35	0

See notes at end of table.

Table 7.23. Number of public postsecondary Title IV institutions by comparable IPEDS and Thomson Peterson expenditure variables, level of institution, type of accounting standard, and type of difference between IPEDS and Thomson Peterson data: spring 2004 revisions to 2003 data – Continued

Type of Difference	Average instructional expenditure per FTE				Total research expenditure			
	Total	4-year	2-year	Less-than-2-year	Total	4-year	2-year	Less-than-2-year
	FASB not-for-profit ¹ accounting standard							
Difference for original data								
Both reported, no difference	1	0	1	0	2	2	0	0
Both reported, difference	7	3	4	0	1	0	1	0
Reported IPEDS, not available Thomson Peterson	8	3	5	0	13	4	9	0
Not available IPEDS, reported Thomson Peterson	5	0	5	0	1	0	1	0
Not available both	20	19	1	0	24	19	5	0
Difference for revised data								
Both reported, no difference	1	0	1	0	2	2	0	0
Both reported, difference	8	3	5	0	2	0	2	0
Not available Thomson Peterson	8	3	5	0	13	4	9	0
Not available IPEDs, reported Thomson Peterson	4	0	4	0	0	0	0	0
Not available both	20	19	1	???	24	19	5	0

¹Includes only public institutions using FASB standards.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data and institutional characteristics data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson’s Undergraduate Licensed Data Set, 2003.

Of those institutions that provided financial data to both IPEDS and Thomson Peterson, more reported different values than reported the same values (tables 7.23 and 7.24). For the most part, this was true regardless of the type of accounting standard used, level of institution, or control of institution. The only exception was for total research expenditures reported by private institutions using FASB not-for-profit standards. For both the originally submitted and revised data in that category, more institutions reported the same value to IPEDS and Thomson Peterson than reported different values.

Table 7.24. Number of private postsecondary Title IV institutions by comparable IPEDS and Thomson Peterson expense variables, level of institution, type of difference between IPEDS and Thomson Peterson data, and type of accounting standard: spring 2004 revisions to 2003 data

Type of difference	Average instructional expenditure per FTE				Total research expenditure			
	Total	4-year	2-year	Less-than-2-year	Total	4-year	2-year	Less-than-2-year
FASB not-for-profit ¹								
Difference for original data								
Both reported, no difference	259	255	4	0	152	151	1	0
Both reported, difference	622	599	23	0	125	124	1	0
Reported IPEDS, not available								
Thomson Peterson	408	352	56	0	905	825	80	0
Not available IPEDs, reported								
Thomson Peterson	8	8	0	0	1	1	0	0
Not available both	42	24	17	1	156	137	18	1
Difference for revised data								
Both reported, no difference	258	254	4	0	152	151	1	0
Both reported, difference	623	600	23	0	125	124	1	0
Reported IPEDS, not available								
Thomson Peterson	408	352	56	0	905	825	80	0
Not available IPEDs, reported								
Thomson Peterson	8	8	0	0	1	1	0	0
Not available both	42	24	17	1	156	137	18	1
FASB for-profit ²								
Difference for original data								
Both reported, no difference	3	0	3	0	0	0	0	0
Both reported, difference	62	20	42	0	0	0	0	0
Reported IPEDS, not available								
Thomson Peterson	495	193	290	12	555	210	333	12
Not available IPEDs, reported								
Thomson Peterson	4	1	3	0	0	0	0	0
Not available both	38	6	30	2	47	10	35	2
Difference for revised data								
Both reported, no difference	3	0	3	0	0	0	0	0
Both reported, difference	62	20	42	0	0	0	0	0
Reported IPEDS, not available								
Thomson Peterson	495	193	290	12	555	210	333	12
Not available IPEDs, reported								
Thomson Peterson	4	1	3	0	0	0	0	0
Not available both	38	6	30	2	47	10	35	2

¹ Includes only private institutions using FASB not-for-profit accounting standards.

² Includes only private for-profit institutions.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data and institutional characteristics data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson's Undergraduate Licensed Data Set, 2003.

Magnitude of Difference

As tables 7.23–7.24 indicate, a fairly large number of institutions reported different values to IPEDS and Thomson Peterson. Generally, the magnitude of these differences is greater for total research expenditures than for average instructional expenditures per FTE¹⁰⁹ (tables 7.25–7.28).

For example, average instructional expenditures reported in Thomson Peterson never exceed 16 percent (up or down) of the value reported in IPEDS. This is true in four of the five tables used to compare original and revised IPEDS data to Thomson Peterson data—public institutions using GASB 35 standards (table 7.25), public institutions using pre-GASB 35 standards (7.26), and public and private institutions using FASB not-for-profit standards (7.27 and 7.28).¹¹⁰ For public institutions using GASB 35 standards (table 7.25), the original IPEDS value is three times smaller than the value reported to Thomson Peterson.¹¹¹ However, the revised IPEDS value is almost identical to the Thomson Peterson value, being only 0.4 percent smaller.¹¹²

The only average instructional expenditures comparison that does not fit this pattern is for private institutions using FASB for-profit standards (table 7.29). IPEDS values, both original and revised, are 68 percent less than the value reported in Thomson Peterson. Thus, other than this large difference, IPEDS and Thomson Peterson values for average instructional expenditures are relatively comparable.

On the other hand, for two of the three tables for which data are available to compare total research expenditures (tables 7.25, 7.26, and 7.28), Thomson Peterson values are considerably higher than IPEDS values. The revisions to the IPEDS data do not change this pattern.

For example, public institutions using GASB 35 standards reported total research expenditures to Thomson Peterson that were on average 12 times greater than those reported to IPEDS (table 7.25). Even when revisions to the original IPEDS data are considered, Thomson Peterson values are 7 times greater. The finding for public institutions using pre-GASB standards is similar (table 7.26). Here, Thomson Peterson values are 13 times greater than IPEDS values.

The smallest difference is for private institutions using FASB not-for-profit standards (table 7.29). Here, the Thomson Peterson value is 41 percent greater than the IPEDS value. Relative to other differences for total research expenditures this 41 percent difference is small. However, relative to differences for average instructional expenditures it is very large.

¹⁰⁹ Hereafter referred to as average instructional expenditures.

¹¹⁰ This finding is based on mean values reported for relative differences in tables 7.25 – 7.28.

¹¹¹ This result is shown in table 7.25 as the mean value for the relative difference between original IPEDS data and Thomson Peterson data.

¹¹² This result is shown in table 7.25 as the mean value for the relative difference between revised IPEDS data and Thomson Peterson data. For 2-year public institutions using FASB standards and 2-year private institutions using FASB not-for-profit standards the differences are much larger than this 16 percent threshold. For 2-year public institutions, original IPEDS values are 19 percent greater than Thomson Peterson values, while revised values are 25 percent greater. For the 2-year private institutions, original and revised IPEDS values are 71 percent smaller than the Thomson Peterson value. Nevertheless, these few exceptions do not alter the general pattern observed.

It is highly likely that the large differences noted for research expenditures are a function of the way institutions report this data item to IPEDS and Thomson Peterson. For example, the Thomson Peterson survey asks institutions to “give the total research expenditures for the (current) fiscal year, including all restricted and unrestricted funds from all sources.” Given this request, institutions more than likely report *all* research expenditures. IPEDS, on the other hand, requests that institutions report research expenditures associated with “major federally funded research and developmental centers” under the category of Independent Operations. This difference would account for the fact that Thomson Peterson estimates are considerably higher than IPEDS estimates.

Table 7.25. Comparison of IPEDS and Thomson Peterson expenditure variables for public postsecondary Title IV institutions using GASB 35 accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data

Comparison category and descriptive statistics	Average instructional expenditures per FTE			Total research expenditures		
	Total	4-year	2-year	Total	4-year	2-year
IPEDS original						
Total N	1,039	491	548	1,039	491	548
Mean	5,646.9	7,630.9	3,869.3	14,540,400.5	30,749,324	17,442.1
Standard deviation	9,687.9	13,750.5	1,425.4	53,016,731.8	73,858,600	101,472.5
Minimum value	0	0	3	0	0	0
Median	4,274.1	4,987.8	3,677.6	0	1,275,117	0
Maximum value	191,170	191,170	20,313	522,775,025	522,775,025	1,141,799
IPEDS revised						
Total N	1,039	491	548	1,039	491	548
Mean	5,652.8	7,637.5	3,874.7	14,493,380.6	30,649,825	17,442.1
Standard deviation	9,684.5	13,746.4	1,416.3	52,818,959.2	73,579,748	101,472.5
Minimum value	0	0	526	0	0	0
Median	4,279.8	5,005.6	3,677.6	0	1,284,994	0
Maximum value	191,170	191,170	20,313	522,775,025	522,775,025	1,141,799
Thomson Peterson						
Total N	589	339	250	431	363	68
Mean	4,923	6,042.3	3,405.3	32,357,098.5	38,362,946	296,472.3
Standard deviation	4,016.7	4,783.9	1,736.5	77,625,167.9	83,235,596	877,301.4
Minimum value	330	1,462	330	0	0	0
Median	4,339	5,136	3,028	1,627,166	3,205,542	84,129
Maximum value	59,753	59,753	13,251	591,702,517	591,702,517	6,037,691
Difference IPEDS original						
Total N	434	225	209	235	219	16
Mean	776.1	1,139.2	385.1	-1,990,129	-2,087,211	-661,307.2
Standard deviation	9,910.9	13,649.1	1,886.1	26,207,227	27,146,043	1,620,877
Minimum value	-13,243	-13,243	-9,378	-1,752,012	-1,620,112	-5,540,887
Median	352.0	-329.2	680.2	17,449	25,709	-8,946.5
Maximum value	174,380	174,380	5,694	117,410,025	117,410,025	447,725
Difference IPEDS revised						
Total N	434	225	209	235	219	16
Mean	788.6	1,163.4	385.1	-2,190,518	-2,302,242	-661,307.2
Standard deviation	9,904.4	13,639.1	1,886.1	25,839,240	26,763,864	1,620,877
Minimum value	-13,243	-13,243	-9,378	-1,751,285	-1,620,422	-5,540,887
Median	352.0	-329.2	680.2	17,449	25,709	-8,946.5
Maximum value	174,380	174,380	5,694	117,410,025	11,740,025	447,725
Relative Difference Original						
Total N	434	225	209	235	219	16
Mean	-306.5	-595.2	4.3	-1,155.6	-1,160.8	-1,085.3
Standard Deviation	6,376.1	8,855.0	52.8	9,290.2	9,610.7	2,005.3
Minimum Value	-132,828.9	-132,828.9	-242.1	-118,174.2	-118,174.2	-5,846.8
Median	8.4	-6.9	18.9	6.7	7.0	-40.5
Maximum Value	91.2	91.2	77.2	100.0	100.0	93.2

See notes at end of table.

Table 7.25. Comparison of IPEDS and Thomson Peterson expenditure variables for public postsecondary Title IV institutions using GASB 35 accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data—Continued

Comparison category and descriptive statistics	Average instructional expenditures per FTE			Total research expenditures		
	Total	4-year	2-year	Total	4-year	2-year
Relative Difference Revised						
Total N	434	225	209	235	219	16
Mean	-0.4	-5.0	4.3	-652.9	-621.3	-1,085.3
Standard Deviation	46.0	38.3	52.8	5,248.0	5,410.3	2,005.3
Minimum Value	-242.1	-212.7	-242.1	-67,565.5	-67,565.6	-5,846.8
Median	8.4	-6.9	18.9	6.7	7.0	-40.5
Maximum Value	91.2	91.2	77.2	100.0	100.0	93.2

NOTE: Values are defined as follows:

- *IPEDS Original* is the mean value for all comparable institutions with nonmissing values for variables that were originally reported to IPEDS.
- *IPEDS Revised* is the mean value for all comparable institutions with nonmissing values for variables that were revised using the IPEDS web-based data revision system.
- *Thomson Peterson* is the mean value for all comparable institutions with nonmissing values for variables that were reported to Thomson Peterson.
- *Difference IPEDS Original* is the difference between the original IPEDS values and the Thomson Peterson values for comparable institutions where the values are nonmissing in both IPEDS and Thomson Peterson.
- *Difference IPEDS Revised* is the difference between the revised IPEDS values and the Thomson Peterson values for comparable institutions where the values are non-missing in both IPEDS and Thomson Peterson.
- *Relative Difference Original* is the percentage change from the original IPEDS value. It is computed by dividing the difference between the original IPEDS value and the Thomson Peterson value by the original IPEDS value and multiplying by 100.
- *Relative Difference Revised* is the percent change from the revised IPEDS value. It is computed by dividing the difference between the revised IPEDS value and the Thomson Peterson value by the revised IPEDS value and multiplying by 100.

Among the comparable institutions, less-than-2-year institutions did not report data to both IPEDS and Thomson Peterson. They either reported information to IPEDS only or did not report it at all.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data and institutional characteristics data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson’s Undergraduate Licensed Data Set, 2003.

Table 7.26. Comparison of IPEDS and Thomson Peterson expenditure variables for public postsecondary Title IV institutions using pre-GASB 35 accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data

Comparison category and descriptive statistics	Average instructional expenditures per FTE			Total research expenditures		
	Total	4-year	2-year	Total	4-year	2-year
IPEDS original						
Total N	422	82	340	422	82	340
Mean	4,858.7	7,062.4	4,327.2	3,022,534.5	15,365,962	45,590.2
Standard deviation	4,201.7	8,068.3	2,216.3	21,318,142.3	46,582,720	407,826
Minimum value	568	568	641	0	0	0
Median	3,963.7	4,846.9	3,772.1	0	791,717	0
Maximum value	51,891	51,891	23,717	343,545,610	343,545,610	7,147,401
IPEDS Revised						
Total N	422	82	340	422	82	340
Mean	4,858.7	7,062.4	4,327.2	3,022,534.5	15,365,962	45,590.2
Standard deviation	4,201.7	8,068.3	2,216.3	21,318,142.3	46,582,720	407,826
Minimum value	568	568	641	0	0	0
Median	3,963.7	4,846.9	3,772.1	0	791,717	0
Maximum value	51,891	51,891	23,717	343,545,610	343,545,610	7,147,401
Thomson Peterson						
Total N	210	47	163	108	55	53
Mean	3,642.3	4,452.4	3,408.6	10,760,282.9	21,034,684	98,168.6
Standard deviation	1,778.1	2,051.5	1,624.4	38,012,287.6	51,419,914	95,408.1
Minimum value	485	1,298	485	0	20,175	0
Median	3,274	4,145	3,115	149,596.5	1,661,208	69,540
Maximum value	12,625	11,602	12,625	290,829,874	290,829,874	383,607
Difference IPEDS original						
Total N	169	33	136	58	39	19
Mean	803.2	711.6	825.5	134,089.1	1,298.7	406,659.1
Standard deviation	1,652.2	1,693.8	1,647.6	12,710,070	15,528,570	1,542,537.2
Minimum value	-4,596	-3,357	-4,596	-56,804,785	-56,804,785	-78,029
Median	906.3	747.2	948.2	24,080	26,369	21,791
Maximum value	6,535	4,530	6,535	52,715,736	52,715,736	6,763,794
Difference IPEDS revised						
Total N	169	33	136	58	39	19
Mean	803.2	711.6	825.5	134,089.1	1,298.7	406,659.1
Standard deviation	1,652.2	1,693.8	1,647.6	12,710,070	15,528,570	1,542,537.2
Minimum value	-4,596	-3,357	-4,596	-56,804,785	-56,804,785	-78,029
Median	906.3	747.2	948.2	24,080	26,369	21,791
Maximum value	6,535	4,530	6,535	52,715,736	52,715,736	6,763,794
Relative difference original						
Total N	169	33	136	58	39	19
Mean	13.5	10.7	14.1	-1,261.5	-992.4	-1,814.0
Standard deviation	40.3	39.6	40.6	5,557.6	4,914.1	6,808.1
Minimum value	-146.3	-117.0	-146.3	-30,757.8	-30,757.8	-29,457.7
Median	22.1	13.1	24.3	19.3	12.2	22.8
Maximum value	74.1	60.5	74.1	94.6	89.5	94.6

See notes at end of table.

Table 7.26. Comparison of IPEDS and Thomson Peterson expenditure variables for public postsecondary Title IV institutions using pre-GASB 35 accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data—Continued

Comparison category and descriptive statistics	Average instructional expenditures per FTE			Total research expenditures		
	Total	4-year	2-year	Total	4-year	2-year
Relative difference revised						
Total N	169	33	136	58	39	19
Mean	13.5	10.7	14.1	-1,261.5	-992.4	-1,814.0
Standard deviation	40.3	39.6	40.6	5,557.6	4,914.1	6,808.1
Minimum value	-146.3	-117.0	-146.3	-30,757.8	-30,757.8	-29,457.7
Median	22.1	13.1	24.3	19.3	12.2	22.8
Maximum value	74.1	60.5	74.1	94.6	89.5	94.6

NOTE: Values are defined as follows:

- *IPEDS Original* is the mean value for all comparable institutions with nonmissing values for variables that were originally reported to IPEDS.
- *IPEDS Revised* is the mean value for all comparable institutions with nonmissing values for variables that were revised using the IPEDS web-based data revision system.
- *Thomson Peterson* is the mean value for all comparable institutions with nonmissing values for variables that were reported to Thomson Peterson.
- *Difference IPEDS Original* is the difference between the original IPEDS values and the Thomson Peterson values for comparable institutions where the values are nonmissing in both IPEDS and Thomson Peterson.
- *Difference IPEDS Revised* is the difference between the revised IPEDS values and the Thomson Peterson values for comparable institutions where the values are non-missing in both IPEDS and Thomson Peterson.
- *Relative Difference Original* is the percentage change from the original IPEDS value. It is computed by dividing the difference between the original IPEDS value and the Thomson Peterson value by the original IPEDS value and multiplying by 100.
- *Relative Difference Revised* is the percent change from the revised IPEDS value. It is computed by dividing the difference between the revised IPEDS value and the Thomson Peterson value by the revised IPEDS value and multiplying by 100.

Among the comparable institutions, less-than-2-year institutions did not report data to both IPEDS and Thomson Peterson. They either reported information to IPEDS only or did not report it at all.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data and institutional characteristics data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson’s Undergraduate Licensed Data Set, 2003.

Table 7.27. Comparison of IPEDS and Thomson Peterson expenditure variables for public postsecondary Title IV institutions using FASB accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data

Comparison category and descriptive statistics	Average instructional expenditures			Total research expenditures		
	per FTE			Total	4-year	2-year
	Total	4-year	2-year	Total	4-year	2-year
IPEDS original						
Total N	16	6	10	16	6	10
Mean	6,543.8	9,302.6	4,888.6	36,259,434.1	96,659,626	19,319.4
Standard deviation	3,462.8	4,188	1,457.2	114,885,809.2	180,531,796	61,093.3
Minimum value	2,335	3,116	2,335	0	0	0
Median	5,637.7	9,662.6	5,136.5	0	26,440,527	0
Maximum value	15,182	15,182	7,184	460,180,000	460,180,000	193,194
IPEDS revised						
Total N	17	6	11	17	6	11
Mean	6,537.6	9,720.4	4,801.5	34,133,131.3	96,657,297	29,041
Standard deviation	3,610.3	4,276	1,523.1	111,582,646.9	180,533,290	66,323.1
Minimum value	2,335	3,116	2,335	0	0	0
Median	5,569.0	10,915.9	4,911.6	0	26,433,541	0
Maximum value	15,182	15,182	7,184	460,180,000	460,180,000	193,194
Thomson Peterson						
Total N	13	3	10	4	2	2
Mean	4,873.3	10,099.3	3,305.6	29,486,722.5	58,812,000	161,445
Standard deviation	4,208.0	6,741.4	1,294.7	34,492,747.6	11,373,105	117,454.6
Minimum value	1,690	4,086	1,690	78,392	50,770,000	78,392
Median	3,148	8,825	2,859	25,507,249	58,812,000	161,445
Maximum value	17,387	17,387	5,900	66,854,000	66,854,000	244,498
Difference IPEDS original						
Total N	7	3	4	1	†	1
Mean	553.1	-593.6	1,413.1	-51,304.0	†	-51,304.0
Standard deviation	3,155.4	4,426.8	2,132.6	†	†	†
Minimum value	-5,679	-5,679	-334	-51,304	†	-51,304
Median	931.6	1,499.4	737.3	-51,304	†	-51,304
Maximum value	4512	2,399	4512	-51,304	†	-51,304
Difference IPEDS revised						
Total N	8	3	5	2	†	2
Mean	695.4	-593.6	1,468.8	-1,719.5	†	-1,719.5
Standard deviation	2949	4,426.8	1,851.1	70,123.1	†	70,123.1
Minimum value	-5679	-5,679	-334	-51,304	†	-51,304
Median	1,215.5	1,499.4	931.6	-1,719.5	†	-1,719.5
Maximum value	4,512	2,399	4512	47,865	†	47,865
Relative difference original						
Total N	7	3	4	1	†	1
Mean	11.5	1.0	19.3	-26.6	†	-26.6
Standard deviation	35.6	44.3	32.2	†	†	†
Minimum value	-48.5	-48.5	-14.3	†	†	†
Median	14.5	14.5	14.4	†	†	†
Maximum value	62.8	36.9	62.8	†	†	†

See notes at end of table.

Table 7.27. Comparison of IPEDS and Thomson Peterson expenditure variables for public postsecondary Title IV institutions using FASB accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data—Continued

Comparison category and descriptive statistics	Average instructional expenditures per FTE			Total research expenditures		
	Total	4-year	2-year	Total	4-year	2-year
Relative difference revised						
Total N	8	3	5	2	†	2
Mean	16.3	1.0	25.4	5.7	†	5.7
Standard deviation	35.7	44.3	31.1	45.6	†	45.6
Minimum value	-48.5	-48.5	-14.3	-26.5	†	-26.5
Median	16.7	14.5	19.0	5.7	†	5.7
Maximum value	62.8	36.9	62.8	37.9	†	37.9

† Not applicable.

NOTE: Values are defined as follows:

- *IPEDS Original* is the mean value for all comparable institutions with nonmissing values for variables that were originally reported to IPEDS.
- *IPEDS Revised* is the mean value for all comparable institutions with nonmissing values for variables that were revised using the IPEDS web-based data revision system.
- *Thomson Peterson* is the mean value for all comparable institutions with nonmissing values for variables that were reported to Thomson Peterson.
- *Difference IPEDS Original* is the difference between the original IPEDS values and the Thomson Peterson values for comparable institutions where the values are nonmissing in both IPEDS and Thomson Peterson.
- *Difference IPEDS Revised* is the difference between the revised IPEDS values and the Thomson Peterson values for comparable institutions where the values are non-missing in both IPEDS and Thomson Peterson.
- *Relative Difference Original* is the percentage change from the original IPEDS value. It is computed by dividing the difference between the original IPEDS value and the Thomson Peterson value by the original IPEDS value and multiplying by 100.
- *Relative Difference Revised* is the percent change from the revised IPEDS value. It is computed by dividing the difference between the revised IPEDS value and the Thomson Peterson value by the revised IPEDS value and multiplying by 100.

Among the comparable institutions, less-than-2-year institutions did not report data to both IPEDS and Thomson Peterson. They either reported information to IPEDS only or did not report it at all.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data and institutional characteristics data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson’s Undergraduate Licensed Data Set, 2003.

Table 7.28. Comparison of IPEDS and Thomson Peterson expenditure variables for private not-for-profit postsecondary Title IV institutions using FASB not-for-profit accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data

Comparison category and descriptive statistics	Average instructional expenditures per FTE			Total research expenditures		
	Total	4-year	2-year	Total	4-year	2-year
IPEDS original						
Total N	1,292	1,207	84	1,292	1,207	84
Mean	7,645.8	7,660.4	7,464.5	7,092,165.3	7,591,542.1	1,026.2
Standard deviation	8,616.1	8,062.8	14,491.2	47,934,945.5	49,557,174.2	6,768.3
Minimum value	0	0	0	0	0	0
Median	5,987.3	6,088.2	4,080.2	0	0	0
Maximum value	175,764	175,764	120,000	706,937,000	706,937,000	56,339
IPEDS revised						
Total N	1,292	1,207	84	1,292	1,207	84
Mean	7,636.5	7,650.4	7,464.5	7,093,790.7	7,593,282	1,026.2
Standard deviation	8,617.6	8,064.6	14,491.2	47,935,900.1	49,558,145.1	6,768.4
Minimum value	0	0	0	0	0	0
Median	5,995.2	6,095.2	4,080.2	0	0	0
Maximum value	175,764	175,764	120,000	706,937,000	706,937,000	56,339
Thomson Peterson						
Total N	891	863	28	387	383	4
Mean	7,311.8	7,335.8	6,571.1	14,919,555.5	15,075,246.5	12,146.3
Standard deviation	5,794.6	5,735.7	7,476.5	64,640,238.5	64,959,691.9	12,347.8
Minimum value	577	577	1,500	0	0	0
Median	5,888	5,921	4,852.5	335,218	361,000	11,796.5
Maximum value	69,879	69,879	40,000	828,000,000	828,000,000	24,992
Difference IPEDS original						
Total N	622	599	23	125	124	1
Mean	322.5	181.8	3,985.5	2,818,817.5	2,841,537.2	1,575
Standard deviation	5,806.2	4,867.2	17,120.3	32,152,333	32,281,761	
Minimum value	-54,884	-54,884	-15,129	-132,108	-132,002	1,575
Median	589.5	590.9	553.3	51,736	56,544	1,575
Maximum value	80,000	44,150	80,000	251,620,468	251,620,468	1,575
Difference IPEDS revised						
Total N	623	600	23	125	124	1
Mean	303.3	162.2	3,985.5	2,835,942.9	2,858,800.7	1,575
Standard deviation	5,796.1	4,855.7	17,120.4	32,162,331	32,291,788	
Minimum value	-54,884	-54,884	-15,129	-131,078	-131,078	1,575
Median	587.4	587.7	553.3	51,736	56,544	1,575
Maximum value	80,000	44,150	80,000	251,620,468	251,620,468	1,575
Relative difference original						
Total N	622	599	23	125	124	1
Mean	-7.7	-5.3	-71.9	-40.9	-41.2	5.9
Standard deviation	99.4	71.7	367.2	262.2	263.3	†
Minimum value	-1,737.1	-862.4	-1,737.1	1,914.3	-1,914.3	†
Median	9.9	9.8	11.6	12.1	12.2	†
Maximum value	93.5	93.4	76.9	99.9	99.9	†

See notes at end of table.

Table 7.28. Comparison of IPEDS and Thomson Peterson expenditure variables for private not-for-profit postsecondary Title IV institutions using FASB not-for-profit accounting standards by comparable IPEDS and Thomson Peterson expenditure variables: Spring 2004 revisions to 2003 data—
Continued

Comparison category and descriptive statistics	Average instructional expenditures per FTE			Total research expenditures		
	Total	4-year	2-year	Total	4-year	2-year
Relative difference revised						
Total N	623	600	23	125	124	1
Mean	-8.9	-6.5	-71.8	-40.9	-41.2	5.9
Standard deviation	103.3	77.2	367.2	262.2	263.3	†
Minimum value	-1,737.1	-862.4	-1,737.1	1,914.3	-1,914.3	†
Median	9.7	9.7	11.6	12.1	12.2	†
Maximum value	93.5	93.5	77.0	99.9	99.9	†

† Not applicable.

NOTE: Values are defined as follows:

- *IPEDS Original* is the mean value for all comparable institutions with nonmissing values for variables that were originally reported to IPEDS.
- *IPEDS Revised* is the mean value for all comparable institutions with nonmissing values for variables that were revised using the IPEDS web-based data revision system.
- *Thomson Peterson* is the mean value for all comparable institutions with nonmissing values for variables that were reported to Thomson Peterson.
- *Difference IPEDS Original* is the difference between the original IPEDS values and the Thomson Peterson values for comparable institutions where the values are nonmissing in both IPEDS and Thomson Peterson.
- *Difference IPEDS Revised* is the difference between the revised IPEDS values and the Thomson Peterson values for comparable institutions where the values are non-missing in both IPEDS and Thomson Peterson.
- *Relative Difference Original* is the percentage change from the original IPEDS value. It is computed by dividing the difference between the original IPEDS value and the Thomson Peterson value by the original IPEDS value and multiplying by 100.
- *Relative Difference Revised* is the percent change from the revised IPEDS value. It is computed by dividing the difference between the revised IPEDS value and the Thomson Peterson value by the revised IPEDS value and multiplying by 100.

Among the comparable institutions, less-than-2-year institutions did not report data to both IPEDS and Thomson Peterson. They either reported information to IPEDS only or did not report it at all.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), financial data and institutional characteristics data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004, and The Thomson Corporation, Thomson Peterson’s Undergraduate Licensed Data Set, 2003.

Summary

A total of 5,852 institutions provided financial data for 2001–02. Of this total, 2.9 percent (168 institutions) either revised previously reported data or submitted data they had not submitted in the spring of 2003.

The most commonly used reporting standard was the FASB for-profit standard. Most of the institutions using this standard are private for-profit, less-than-2-year institutions. However, institutions using the FASB not-for-profit standards represent the largest group that made changes. Almost all institutions in this group are private, 4-year institutions.

Institutions made only two types of changes—reported to revised and missing to reported. The majority of the institutions using pre-GASB 35, FASB not-for-profit, and FASB for-profit standards were providing data they had not submitted (missing to reported), while institutions using GASB 35 standards were revising data previously submitted (reported to revised).

Although a relatively small number of institutions made changes, the size of these changes are relatively large. Most of the changes made by institutions, regardless of the reporting standard used, are greater than 10 percent of the original value, with several changes being greater than 100 percent.

Imputation procedures for institutions using FASB not-for-profit and FASB for-profit standards were generally not very accurate. In most cases they greatly underestimated the true values. However, because similar inaccuracies were noted for reported to revised values for similar data items, it may be that the procedures work well but the data used in the procedures were not accurate.

Even though changes made by institutions are, on average, relatively large, these changes do not dramatically impact aggregate totals. There are, however, a few exceptions. The changes for scholarships and fellowships and expenditures for independent operations are relatively large for 2-year institutions using pre-GASB 35 standards (a 10 percent difference for scholarships and fellowships and a 19 percent difference for independent operations expenditures). Similarly, net grant aid for 4-year private institutions was underestimated by 11 percent.

The IPEDS and Thomson Peterson comparisons indicate that institutions were more likely to report data to IPEDS than to Thomson Peterson. Of institutions reporting data to both IPEDS and Thomson Peterson, a higher percentage reported different values. The magnitude of the difference is generally greater for total research expenditures. It is highly likely that the large differences noted for research expenditures are a function of the way institutions report this data item to IPEDS and Thomson Peterson.

CHAPTER 8. SALARIES

Introduction

Salaries data are collected as a part of the IPEDS winter data collection. The 2002-03 Salaries component collected data on the salaries and fringe benefits of full-time faculty members as of November 1, 2002. For information on the survey forms and screens used for the Salaries component go to <http://nces.ed.gov/ipeds/ipedssurveys.asp>.

For the 2002-03 salaries data, institutions could change their original submission using the IPEDS Prior Year Data Revision System; that is, in the winter 2003 data collection, the system allowed institutions to change the 2002-03 data gathered in the winter 2002 data collection. The Prior Year Data Revision System allows institutions to correct errors in their data or to submit data they previously failed to submit. This chapter presents the results of an evaluation of the quality of the published 2002-03 salaries data when compared to the revised data obtained during the winter 2003 data collection.

Some data missing in the Salaries component were imputed. For this data, differences between imputed and revised values were evaluated. Unlike the evaluations for other components, IPEDS and Thomson Peterson data were not compared because salaries variables were not collected by the Thomson Peterson survey.

This chapter begins with a discussion of data used in the evaluation. That discussion is followed by a presentation of the results of the analyses that compare original and revised IPEDS data submissions. The chapter concludes with a summary of findings.

Data Used to Compare Original and Revised Values

The Salaries component has two parts, Part A and Part B. Part A collects the number of full-time instructional faculty members, total salary outlay, and average salaries. These data are collected for each of the following 15 groups based on combinations of gender and rank:¹¹³

- men professors;
- men associated professors;
- men assistant professors;
- men instructors;
- men lecturers;
- men with no academic rank;
- total men;
- women professors;
- women associated professors;
- women assistant professors;
- women instructors;

¹¹³ Counts for twelve of these groups are provided by institutions. Three (total men, total women, and grand total) are computed automatically by the web-based data collection system.

- women lecturers;
- women with no academic rank;
- total women; and
- grand total.

Part B collects fringe benefit data for each of the following 13 benefit types:

- retirement plans (other than Social Security) vested within 5 years;
- retirement plans (other than Social Security) vested after 5 years;
- medical/dental plans;
- group life insurance;
- other insurance benefits (cafeteria plan, etc.);
- guaranteed disability income protection;
- tuition plan (dependents only);
- housing plan;
- Social Security taxes;
- unemployment compensation;
- worker's compensation;
- other benefits in kind with cash options;
- total expenditures.

Part A data were collected separately for each of three types of contract durations, 9/10-month contracts, 11/12-month contracts, and less-than-9-month contracts. Part B data were collected for only two contract duration types, 9/10-month contracts and 11/12-month contracts.

Within Parts A and B, the data files have a rectangular structure. Data are stored in the form of a matrix in which the row component is determined by a combination of faculty rank (ARANK) and contract duration (CONTRACT) for Part A (salaries) and benefit type (BENTYPE) for Part B (fringe benefits).

The unit of analysis determined by these combinations of faculty rank and contract duration for Part A and by benefit type for Part B is referred to as record-level data. The column components are employee count (EMPCOUNT), salary outlays (OUTLAYS), and average salary (SAVERAGE) for Part A and numbers covered (SABNUM1 and SABNUM2), total expenditures (SABEXP1 and SABEXP2), and average expenditures (SABAVG1 and SABAVG2) for Part B.

Two salaries data files (originally submitted data and revised data) are core parts of the evaluation. The following six pairs of variables were used for comparisons.¹¹⁴

Part A:

- number of faculty members (EMPCOUNT vs. EMPCOUNT_REV); and
- total salary outlays (OUTLAYS vs. OUTLAYS_REV).

Part B:

- number covered—9/10-month contracts (SABNUM1 vs. SABNUM1_REV);
- number covered—11/12-month contracts (SABNUM2 vs. SABNUM2_REV);
- expenditures—9/10-month contracts (SABEXP1 vs. SABEXP1_REV); and
- expenditures—11/12-month contracts (SABEXP2 vs. SABEXP2_REV).

Variables without the suffix *_REV* indicate data from the original file, and variables with the suffix *_REV* indicate data from the revised file.¹¹⁵

The Salaries component is one of the IPEDS components in which some of the originally reported data were perturbed prior to the release of the public-use microdata and publication of final estimates. NCES provided perturbation flag files that contained indicator variables identifying which data items and variables had been perturbed. Thus, while these analyses were to also evaluate changes institutions made to data that were perturbed, no changes were made to this data.

Not all Title IV institutions were required to complete this component. The Salaries component applies to 4-year institutions (both degree-granting and non-degree-granting) and 2-year degree-granting institutions. Less-than-2-year institutions and 2-year non-degree-granting institutions are excluded. Among the 6,588 active Title IV entities (6,508 institutions and 80 central or system offices), 6,506 were eligible for the academic year 2002–03 IPEDS data collection (excluding 80 central and system offices and 2 institutions that closed after the academic year 2002–03 started). Of these institutions, 4,102 were eligible for the Salaries component (table 8.1).

¹¹⁴ The system automatically computed average data (SAVERAGE for Part A, and SABAVG1 and SABAVG2 for Part B). SAVERAGE is defined as OUTLAYS divided by EMPCOUNT, SABAVG1 is defined as SABEXP1 divided by SABNUM1, and SABAVG2 is defined as SABEXP2 divided by SABNUM2. Variables that IPEDS automatically calculated were not evaluated as part of the analyses to identify the number of institutions making changes and the types of changes made by institutions. Only variables that were directly entered by the institution are part of these particular analyses. However, these calculated values were included in the analyses to assess the magnitude of change and the degree of aggregate bias.

¹¹⁵ A description of all variables from the original, revised, and header files used in the assessment of Part A of the Salaries component is given in table H.1 of Appendix H. Similar information for Part B of the Salaries component is given in table H.2 of Appendix H.

Table 8.1. Number of Title IV institutions in the final universe of the Salaries component in the winter 2002–03 data collection by geographic area, control of institution, degree-granting status, and level of institution: United States and other jurisdictions

Degree-granting status and level of institution	United States					Other jurisdictions			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
All institutions	4,102	4,023	1,700	1,607	716	79	28	38	13
4 years and above	2,429	2,370	624	1,487	259	59	18	35	6
At least 2 but less than 4 years	1,673	1,653	1,076	120	457	20	10	3	7
Less than 2 years	†	†	†	†	†	†	†	†	†
Degree-granting	4,092	4,013	1,700	1,598	715	79	28	38	13
4 years and above	2,419	2,360	624	1,478	258	59	18	35	6
At least 2 but less than 4 years	1,673	1,653	1,076	120	457	20	10	3	7
Less than 2 years	†	†	†	†	†	†	†	†	†
Non-degree-granting	10	10	0	9	1	0	0	0	0
4 years and above	10	10	0	9	1	0	0	0	0
At least 2 but less than 4 years	†	†	†	†	†	†	†	†	†
Less than 2 years	†	†	†	†	†	†	†	†	†

† Not applicable.

NOTE: The Salaries component was applicable to all 4-year institutions (both degree-granting and non-degree-granting) and 2-year degree-granting institutions except those for which all instructional faculty are part-time, contribute their services, are in the military, or teach clinical or preclinical medicine. The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), winter 2002–03.

Evaluation of the Salaries component is based on all responding institutions and nonresponding institutions that submitted data during the revision period. In addition, institutions that were identified as “not applicable” in the original submission but submitted data during the revision period were included in this evaluation, as were nonresponding institutions that were not applicable.

In the IPEDS Salaries component, only parent institutions reported salaries data (child institution did not submit any data directly to IPEDS). Since this study evaluates an institution’s action in providing and revising data, child institutions are not included in the analysis. The 3,985 institutions included in this evaluation are indicated by the highlighted cells in table 8.2 . Table H-1 in the supplemental tables provides detailed counts of these institutions (3,907 in the U.S. and 78 in other jurisdictions) by control, degree-granting status, and level of institution.

Table 8.2. Number of Title IV institutions by Salaries component eligibility/ response status in the published and revised data: United States and other jurisdictions, winter 2003 revisions to 2002 data

Status in the published data collection	Total	Status after revision data collection				
		Respondent		Nonrespondent		Not applicable
		Parent ¹	Child	Parent ¹	Child	
Total	6,588	3,947	118	37	1	2,485
Respondent	4,052	3,934	118	—	—	—
Parent ¹	3,934	3,934	—	—	—	—
Child	118	—	118	—	—	—
Nonrespondent	50	11	—	37	1	1
Parent ¹	49	11	—	37	—	1
Child	1	—	—	—	1	—
Not applicable	2,486	2	—	—	—	2,484

— Not available.

¹ This category includes single institutions with no child campus.

NOTE: Highlighted cells indicate the institutions included in the Salaries component of the analysis.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted winter 2002 and revised winter 2003.

Comparison of IPEDS Original and Revised Data

This section presents the results of the comparison of original and revised IPEDS data. The assessment focuses on the following areas: the number of institutions making changes, the types of changes made, and the magnitude of such changes.

Number of Institutions Making Changes

A total of 52 Title IV institutions submitted revised data (about 1.3 percent of eligible institutions) through the IPEDS Prior Year Data Revision System. Table 8.3 presents the number and percent of Title IV institutions that made any changes to salaries data by control, degree-granting status, and level of institution. All institutions making changes were in the United States. More than 50 percent of those making changes were 4-year institutions.

Table 8.3. Number and percentage distribution of Title IV institutions with changes to 2002-2003 salaries data by geographic area, control of institution, degree-granting status, and level of institution: United States and other jurisdictions, winter 2003 revisions to 2002 data

Degree-granting status and level of institution	United States					Other jurisdictions			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
Number									
All institutions	52	52	23	21	8	0	0	0	0
4 years and above	31	31	10	20	1	0	0	0	0
At least 2 but less than 4 years	21	21	13	1	7	0	0	0	0
Less than 2 years	†	†	†	†	†	†	†	†	†
Degree-granting	52	52	23	21	8	0	0	0	0
4 years and above	31	31	10	20	1	0	0	0	0
At least 2 but less than 4 years	21	21	13	1	7	0	0	0	0
Less than 2 years	†	†	†	†	†	†	†	†	†
Non-degree-granting	0	0	—	0	0	—	—	—	—
4 years and above	0	0	—	0	0	—	—	—	—
At least 2 but less than 4 years	†	†	†	†	†	†	†	†	†
Less than 2 years	†	†	†	†	†	†	†	†	†
Percent									
All institutions	100.0	100.0	44.2	40.4	15.4	0.0	0.0	0.0	0.0
4 years and above	59.6	59.6	19.2	38.5	1.9	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	40.4	40.4	25.0	1.9	13.5	0.0	0.0	0.0	0.0
Less than 2 years	†	†	†	†	†	†	†	†	†
Degree-granting	100.0	100.0	44.2	40.4	15.4	0.0	0.0	0.0	0.0
4 years and above	59.6	59.6	19.2	38.5	1.9	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	40.4	40.4	25.0	1.9	13.5	0.0	0.0	0.0	0.0
Less than 2 years	†	†	†	†	†	†	†	†	†
Non-degree-granting	0.0	0.0	—	0.0	0.0	—	—	—	—
4 years and above	0.0	0.0	—	0.0	0.0	—	—	—	—
At least 2 but less than 4 years	†	†	†	†	†	†	†	†	†
Less than 2 years	†	†	†	†	†	†	†	†	†

— Not available.

† Not applicable.

NOTE: Denominator in each cell for the percentage is 52. Other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), academic year 2002-03, submitted winter 2002 and revised winter 2003.

Types of Changes

A variable INST_CHG was created to represent an institution’s actions regarding salaries data. Table 8.4 describes the values of INST_CHG

Table 8.4. Codes of case-level changes to identify an institution’s actions in the IPEDS salaries data collection for academic year 2002–03

Values of INST_CHG	Description	
	Original (published) submission	Revised submission
-1	Missing ¹	No data submitted
0	Data submitted	No revised data submitted
1	Data submitted	Revised data submitted with exact match of Contract, Rank, and Benefit list
2	Data submitted	Revised data submitted with some data units dropped
3	Data submitted	Revised data submitted with new data units added ²
4	Data submitted	Revised data submitted with some data units dropped and new data units added ²
5	Missing	Data submitted with exact match of Contract, Rank, and Benefit list
6	Missing	Data submitted with some old data units dropped and/or new data units added
7	Not applicable ³	Data submitted
8	Data submitted or missing	Not applicable

¹ Most missing values in Part A (salaries) were imputed, but Part B data were not imputed. Institutional response status can be identified from STAT_SA variables from the header files (for the published submission and revised submission).

² Salaries files are in rectangular (matrix) form. In Part A the row component is determined by a combination of faculty rank (ARANK) and contract duration (CONTRACT). In Part B, the row component is determined by benefit type (BENTYPE). Thus, an institution can resubmit data with a different number of rows in the revised files.

³ Not applicable status is determined by the response status variable with a value of not applicable (STAT_SA = -2). SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), salaries data for academic year 2002-03, submitted winter 2002 and revised winter 2003.

Values of INST_CHG equal to –1 and 0 indicate no change, while values equal to 1 to 8 indicate a change. Tables 8.5 and 8.6 describe the changes made by institutions. Of the institutions that made revisions, most submitted revised data with an exact match for Contract, Rank, and Benefits, implying a desire to change their original data submissions (i.e., INST_CHG = 1).

An INST_CHG value of 6 can arise from an institution submitting data with missing Contract, Rank, or Benefits information during the original submission and subsequently submitting revised data with the missing Contract, Rank or Benefit information and also adding or dropping units. An INST_CHG value of 7 results from institutions being not applicable for the original submission as determined by the response status variable (STAT_SA = -2) but being respondents for the revision period.

Table 8.5. Number of Title IV institutions by type of changes to 2002–03 salaries data, institutional control, degree-granting status, and level of institution: United States, winter 2003 revisions to 2002 data

Control, degree-granting status, and level of institution	Total	No change ¹		Type of changes ¹							
		-1	0	1	2	3	4	5	6	7	8
All institutions	3,907	37	3,818	26	0	8	4	1	10	2	1
Public	1,660	2	1,635	14	0	4	3	0	1	1	0
Private not-for-profit	1,568	3	1,544	8	0	4	1	0	6	1	0
Private for-profit	679	32	639	4	0	0	0	0	3	0	0
4 years and above	2,299	32	2,236	17	0	4	1	0	7	1	1
At least 2 but less than 4 years	1,608	5	1,582	9	0	4	3	1	3	1	0
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†
Degree-granting	3,897	37	3,808	26	0	8	4	1	10	2	1
4 years and above	2,289	32	2,226	17	0	4	1	0	7	1	1
At least 2 but less than 4 years	1,608	5	1,582	9	0	4	3	1	3	1	0
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†
Non-degree-granting	10	0	10	0	0	0	0	0	0	0	0
4 years and above	10	0	10	0	0	0	0	0	0	0	0
At least 2 but less than 4 years	†	†	†	†	†	†	†	†	†	†	†
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†

† Not applicable.

¹ Categories are defined as follows:

-1 = missing to missing

0 = data submitted, no revised data submitted

1 = data submitted, revised data submitted with exact match of the Contract, Rank, and Benefit list

2 = data submitted, revised data submitted with some data units dropped

3 = data submitted, revised data submitted with new data units added

4 = data submitted, revised data submitted with some data units dropped and new data units added

5 = missing to data submitted with exact match of Contract, Rank, and Benefit list

6 = missing to data submitted with some old data units dropped and/or new data units added

7 = not applicable to data submitted

8 = missing or data submitted to not applicable

NOTE: The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands. An institution can make multiple types of changes.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted winter 2002 and revised winter 2003.

Table 8.6. Percent of Title IV institutions by type of changes to 2002–03 salaries data, control of institution, degree-granting status, and level of institution: United States, winter 2003 revisions to 2002 data

Control, degree-granting status, and level of institution	Total	No change ¹		Type of changes ¹							
		-1	0	1	2	3	4	5	6	7	8
All institutions	100.0	0.9	97.7	0.7	0.0	0.2	0.1	#	0.3	0.1	#
Public	100.0	0.1	98.5	0.8	0.0	0.2	0.2	0.0	0.1	0.1	0.0
Private not-for-profit	100.0	0.2	98.5	0.5	0.0	0.3	0.1	0.0	0.4	0.1	0.0
Private for-profit	100.0	4.7	94.1	0.6	0.0	0.0	0.0	0.0	0.4	0.0	0.0
4 years and above	100.0	1.4	97.3	0.7	0.0	0.2	#	0.0	0.3	#	#
At least 2 but less than 4 years	100.0	0.3	98.4	0.6	0.0	0.2	0.2	0.1	0.2	0.1	0.0
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†
Degree-granting	100.0	0.9	97.7	0.7	0.0	0.2	0.1	#	0.3	0.1	#
4 years and above	100.0	1.4	97.2	0.7	0.0	0.2	#	0.0	0.3	#	#
At least 2 but less than 4 years	100.0	0.3	98.4	0.6	0.0	0.2	0.2	0.1	0.2	0.1	0.0
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†
Non-degree-granting	100.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 years and above	100.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At least 2 but less than 4 years	†	†	†	†	†	†	†	†	†	†	†
Less than 2 years	†	†	†	†	†	†	†	†	†	†	†

† Not applicable.

Rounds to zero.

¹ Categories are defined as follows:

-1 = missing to missing

0 = data submitted, no revised data submitted

1 = data submitted, revised data submitted with exact match of Contract, Rank, and Benefit list

2 = data submitted, revised data submitted with some data units dropped

3 = data submitted, revised data submitted with new data units added

4 = data submitted, revised data submitted with some data units dropped and new data units added

5 = missing to data submitted with the exact match of Contract, Rank, and Benefit list

6 = missing to data submitted with some old data units dropped and/or new data units added

7 = not applicable to data submitted

8 = missing or data submitted to not applicable

NOTE: The other jurisdictions are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands. An institution can make multiple types of changes.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted winter 2002 and revised winter 2003.

In addition to the institutional-level changes presented in tables 8.5 and 8.6, individual data records (i.e., record-level data) were examined (INST_CHG values of 1, 2, 3, 4, 5, 6, 7, and 8). As previously discussed, the salaries file has a rectangular data structure for each institution. The row component is determined by a combination of faculty rank and contract duration for Part A (salaries) and by benefit type for Part B¹¹⁶ (fringe benefits). In presenting the type of changes in individual data records, each row was used as the unit of analysis. The column components are employee count, salary outlays for Part A; and numbers covered and total expenditures for Part B. Table 8.7 describes the codes for types of changes to data records.

Table 8.7. Codes of record-level changes used in the evaluation of the IPEDS salaries data for academic year 2002-03

Values of FLG_CHG ⁱ	Description	
	Original (published) submission	Revised submission
-1	Missing	Missing
0	Value reported	No change made
1	Value reported	Change made
2	Missing	Value reported
3	Not applicable	Value reported (new data unit)
4	Value reported or missing	Not applicable (old data dropped)
5	Not applicable	Not applicable

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted winter 2002 and revised winter 2003.

Table 8.8 presents the total number and percent of changes made between the original and revised submissions for each of the six salaries data items. This table includes the totals categories for the variable faculty rank (ARANK = 7, 14, and 15). The analyses exclude these totals since they are not directly reported by institutions, but are computed from reported values.

As seen in table 8.8, for employee count and salary outlays in Part A (salaries), more than 65 percent of the original data were not changed. For Part B (fringe benefits), the lowest percent of changed data is for the total expenditure for a 9/10-month contract (47.8 percent) and the highest percent of changed data is for the employee number covered in an 11/12-month contract (59.2 percent). These percentages indicate that original data from these institutions is at least partially valid. Most of the changes made for Part A represent a change in a previously reported value or the reporting of a value that was previously missing. Most of the changes made for Part B represent a value reported becoming not applicable.

Changes made by institutions when the original data have been perturbed were also examined. No institutions with original perturbed data submitted revised data. Therefore, no comparisons are necessary.

¹¹⁶ In Part B, different contract durations (9/10 and 11/12 months) were recorded in two different sets of variables; i.e., SABNUM1, SABEXP1, and SABAVG1 for the 9/10-month contract, and SABNUM2, SABEXP2, and SABAVG2 for the 11/12 month contract.

Table 8.8. Number and percent of cases changed within Title IV degree-granting institutions that submitted revisions to salaries data by type of change and salaries data item: United States, winter 2003 revisions to 2002 data

Salaries data item	Total cases	Total no change	No change ¹		Total changes	Type of change ¹				
			-1	0		1	2	3	4	5
Number										
Part A										
Employee count (EMPCOUNT)	638	456	30	426	182	44	53	39	9	37
Salary outlays (OUTLAYS)	638	417	30	387	221	83	53	39	9	37
Part B										
Employee number covered for 9/10 month contract (SABNUM1)	355	193	†	193	162	32	48	†	82	†
Employee number covered for 11/12 month contract (SABNUM2)	355	210	†	210	145	15	53	†	77	†
Total expenditure for 9/10 month contract (SABEXP1)	406	194	†	194	212	67	55	†	90	†
Total expenditure for 11/12 month contract (SABEXP2)	406	205	†	205	201	56	63	†	82	†
Percentage										
Part A										
Employee count (EMPCOUNT)	100.0	71.5	4.7	66.8	28.5	6.9	8.3	6.1	1.4	5.8
Salary outlays (OUTLAYS)	100.0	65.4	4.7	60.7	34.6	13.0	8.3	6.1	1.4	5.8
Part B										
Employee number covered, 9/10 month contract (SABNUM1)	100.0	54.4	†	54.4	45.6	9.0	13.5	†	23.1	†
Employee number covered, 11/12 month contract (SABNUM2)	100.0	59.2	†	59.2	40.8	4.2	14.9	†	21.7	†
Total expenditure, 9/10 month contract (SABEXP1)	100.0	47.8	†	47.8	52.2	16.5	13.5	†	22.2	†
Total expenditure, 11/12 month contract (SABEXP2)	100.0	50.5	†	50.5	49.5	13.8	15.5	†	20.2	†

¹ Categories are defined as follows:

-1 = missing to missing

0 = value reported, no change made

1 = value reported, change made

2 = missing to value reported

3 = not applicable to value reported

4 = value reported to not applicable

5 = not applicable to not applicable

NOTE: This table was constructed based only on institutions that submitted revised data during the revision period.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), salaries data for academic year 2002-03, submitted winter 2002 and revised winter 2003.

Magnitude of Changes

The size of changes made by institutions was examined for the Part A (salaries) variables employee count and salary outlays based only on data submitted at both data collection points. In computing the average salaries in E.D. Tabs tables, the denominator was the total number of faculty in each category, while the numerator was salary outlays in that category. Tables 8.9-A, 8.9-B, 8.10-A, and 8.10-B present descriptive statistics for the differences between the revised and original data.

Table 8.9-A provides summary statistics on differences for faculty counts between the originally submitted and revised data. This table was computed using only data from institutions that revised previously reported data ($FLG_CHGi = 1$). The table indicates that changes in faculty counts are relatively small. The differences in total employee count by faculty rank and gender range from -9 to 17 employees. On average, the size of change for the number of faculty members by rank and gender is nine employees or less.

Table 8.9-A. Summary statistics of differences in employee count between the reported values in the original data and the revised value in the revision data for the Title IV degree-granting institutions by type of descriptive statistics, data item, faculty rank, and gender: United States, academic year 2002–03

Data item, faculty rank, and gender	Number of cases	Type of statistic							
		Total difference	Mean difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Total faculty with 9/10-month contracts, all ranks	16	-2	0	4	-11	-2	-1	3	8
Total men	8	-4	-1	6	-11	-3	-1	3	8
Professors, men	2	-2	-1	0	-1	-1	-1	-1	-1
Associate professors, men	2	-8	-4	10	-11	-11	-4	3	3
Assistant professors, men	2	6	3	7	-2	-2	3	8	8
Lecturers, men	1	3	3	0	3	3	3	3	3
No academic rank, men	1	-3	-3	0	-3	-3	-3	-3	-3
Total women	8	2	0	2	-3	-2	0	2	4
Professors, women	2	2	1	0	1	1	1	1	1
Associate professors, women	1	-1	-1	0	-1	-1	-1	-1	-1
Assistant professors, women	2	1	1	4	-2	-2	1	3	3
Instructors, women	1	-1	-1	0	-1	-1	-1	-1	-1
Lecturers, women	1	4	4	0	4	4	4	4	4
No academic rank, women	1	-3	-3	0	-3	-3	-3	-3	-3
Total faculty with 11/12-month contracts, all ranks	6	6	1	13	-11	-9	-3	5	26
Total men	2	17	9	25	-9	-9	9	26	26
Professors, men	2	17	9	25	-9	-9	9	26	26
Total women	4	-11	-3	7	-11	-7	-3	2	5
Professors, women	3	-9	-3	8	-11	-11	-3	5	5
Lecturers, women	1	-2	-2	0	-2	-2	-2	-2	-2

NOTE: The statistics were computed based on cases reported in the original submission and then revised in the revision submission. Cases with no change, change from missing to reported, and change from reported to missing were not included in this computation.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted winter 2002 and revised winter 2003.

Table 8.9-B was computed based on all cases from institutions that submitted changes using the IPEDS Prior Year Data Revision System. In this case, when an institution reported data that was previously missing or changed from a previously reported value to a blank, a missing/blank value was treated as a zero. As table 8.9-B indicates, the impact of changes on the total number of faculty for each category by rank and gender ranges from –32 to 298 employees. The difference is as high as 298 employees in the “total faculty with 9/10-month contracts, all ranks” category because some institutions provided values for previously missing data.

Table 8.9-B. Summary statistics of differences in employee count between the data in the original submission and those in the revision submission for all Title IV degree-granting institutions that submitted changes to salaries data by type of descriptive statistics, faculty rank, and gender: United States, academic year 2002–03

Data item, faculty rank, and gender	Number of cases	Type of statistic							
		Total difference	Mean of difference	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Total faculty with 9/10-month contracts, all ranks	238	298	1	14	-67	0	0	0	104
Total men	117	149	1	14	-67	0	0	0	98
Professors, men	27	-11	0	5	-18	0	0	0	14
Associate professors, men	24	13	1	5	-11	0	0	0	20
Assistant professors, men	24	21	1	5	-6	0	0	0	21
Instructors, men	25	14	1	23	-67	0	0	0	89
Lecturers, men	7	3	0	1	0	0	0	0	3
No academic rank, men	10	109	11	31	-3	0	0	0	98
Total women	121	149	1	13	-66	0	0	0	104
Professors, women	27	-1	0	2	-10	0	0	0	4
Associate professors, women	26	12	0	3	-3	0	0	0	14
Assistant professors, women	25	14	1	4	-5	0	0	0	17
Instructors, women	26	2	0	19	-66	0	0	0	70
Lecturers, women	7	4	1	2	0	0	0	0	4
No academic rank, women	10	118	12	33	-3	0	0	0	104
Total faculty with 11/12-month contracts, all ranks	149	92	1	7	-34	0	0	0	54
Total men	79	82	1	8	-34	0	0	0	54
Professors, men	19	33	2	7	-9	0	0	0	26
Associate professors, men	14	9	1	3	-1	0	0	0	10
Assistant professors, men	14	18	1	4	-2	0	0	0	16
Instructors, men	18	-32	-2	8	-34	0	0	0	2
Lecturers, men	4	0	0	0	0	0	0	0	0
No academic rank, men	10	54	5	17	0	0	0	0	54
Total women	70	10	0	4	-11	0	0	0	29
Professors, women	18	-9	-1	3	-11	0	0	0	5
Associate professors, women	12	-3	0	1	-2	0	0	0	0
Assistant professors, women	9	-1	0	0	-1	0	0	0	0
Instructors, women	15	-4	0	1	-3	0	0	0	1
Lecturers, women	4	-2	-1	1	-2	-1	0	0	0
No academic rank, women	12	29	2	8	0	0	0	0	29

NOTE: The statistics were computed based on all cases from the institutions that submitted changes using the IPEDS Prior Year Data Revision System.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted winter 2002 and revised winter 2003.

For salary outlays (in dollars), based on revisions to previously reported data only, the average change is very large (table 8.10-A). For the categories of men who are professors, associate professors, and assistant professors on 9/10 month contracts the difference between the revised and original submission of total salary outlays is over \$100,000. For women in these same ranks and on similar contracts, the difference in total salary outlays is larger than \$5,000,000. These

large differences have an impact of as much as \$20,261,289 in “total salary outlays for faculty with 9/10-month contracts, all ranks” and \$20,765,149 in “total salary outlays, women.”

Table 8.10-A. Summary statistics of differences in salary outlays between the reported values in the original data and the revised value in the revision data for the Title IV degree-granting institutions by type of descriptive statistics, data item, faculty rank, and gender: United States, academic year 2002–03

Data item, faculty rank, and gender	Number of cases	Total difference (dollars)	Mean difference (dollars)	Standard deviation (dollars)	Type of statistic				
					Minimum value (dollars)	Lower quartile (dollars)	Median (dollars)	Upper quartile (dollars)	Maximum value (dollars)
Total faculty with 9/10-month contracts, all ranks	31	20,261,289	653,590	1,940,540	-638,016	-87,896	-9,495	194,642	7,015,892
Total men	13	-503,860	-38,758	245,659	-638,016	-116,832	-54,014	49,161	441,804
Professors, men	4	-189,002	-47,251	93,338	-170,794	-114,536	-33,685	20,035	49,161
Associate professors, men	3	-468,346	-156,115	439,830	-638,016	-638,016	-54,014	223,684	223,684
Assistant professors, men	3	222,357	74,119	318,504	-116,832	-116,832	-102,615	441,804	441,804
Instructors, men	1	-8,130	-8,130	0	-8,130	-8,130	-8,130	-8,130	-8,130
Lecturers, men	1	86,561	86,561	0	86,561	86,561	86,561	86,561	86,561
No academic rank, men	1	-147,300	-147,300	0	-147,300	-147,300	-147,300	-147,300	-147,300
Total women	18	20,765,149	1,153,619	2,443,655	-110,000	-55,758	37,163	424,771	7,015,892
Professors, women	4	7,148,823	1,787,206	3,486,680	-65,626	9,097	99,279	3,565,315	7,015,892
Associate professors, women	4	6,519,964	1,629,991	3,361,035	-90,246	-70,921	-30,546	3,330,903	6,671,301
Assistant professors, women	4	5,482,728	1,370,682	2,743,122	-87,896	-71,827	44,067	2,813,191	5,482,490
Instructors, women	3	1,104,221	368,074	699,722	-43,825	-43,825	-27,945	1,175,991	1,175,991
Lecturers, women	2	619,413	309,707	162,726	194,642	194,642	309,707	424,771	424,771
No academic rank, women	1	-110,000	-110,000	0	-110,000	-110,000	-110,000	-110,000	-110,000
Total faculty with 11/12-month contracts, all ranks	16	1,623,391	101,462	450,801	-256,834	-45,941	-14,630	23,413	1,731,201
Total men	7	1,684,621	240,660	657,999	-59,819	-32,063	16,358	24,823	1,731,201
Professors, men	3	1,691,375	563,792	1,011,793	-59,819	-59,819	19,993	1,731,201	1,731,201
Assistant professors, men	2	8,951	4,476	28,776	-15,872	-15,872	4,476	24,823	24,823
Instructors, men	1	-32,063	-32,063	0	-32,063	-32,063	-32,063	-32,063	-32,063
Lecturers, men	1	16,358	16,358	0	16,358	16,358	16,358	16,358	16,358
Total women	9	-61,230	-6,803	161,796	-256,834	-78,986	-18,900	22,336	359,480
Professors, women	4	3,219	805	259,464	-256,834	-168,417	-49,714	170,027	359,480
Assistant professors, women	1	24,489	24,489	0	24,489	24,489	24,489	24,489	24,489
Lecturers, women	1	-78,986	-78,986	0	-78,986	-78,986	-78,986	-78,986	-78,986
No academic rank, women	3	-9,952	-3,317	22,387	-18,900	-18,900	-13,388	22,336	22,336

NOTE: The statistics were computed based on cases reported in the original submission and then revised in the revision submission. Cases with no change, change from missing to reported, or change from reported to missing were not included in this computation. SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted winter 2002 and revised winter 2003.

Table 8.10-B. Summary statistics of differences in salary outlays between the data in the original submission and those in the revision submission for all Title IV degree-granting institutions that submitted changes to salaries data by type of descriptive statistics, faculty rank, and gender: United States, academic year 2002–03

Salaries data item, faculty rank, and gender	Number of cases	Type of statistic							
		Total difference (dollars)	Mean difference (dollars)	Standard deviation (dollars)	Minimum value (dollars)	Lower quartile (dollars)	Median (dollars)	Upper quartile (dollars)	Maximum value (dollars)
Total faculty with 9/10-month contracts, all ranks	236	38,487,664	163,083	1,145,948	-4,331,904	0	0	0	7,015,892
Total men	115	9,140,246	79,480	977,947	-4,331,904	0	0	0	6,928,630
Professors, men	27	-1,347,592	-49,911	432,848	-1,971,164	0	0	0	993,450
Associate professors, men	24	719,311	29,971	274,163	-638,016	0	0	0	1,134,650
Assistant professors, men	24	689,136	28,714	253,859	-531,450	0	0	0	1,000,100
Instructors, men	23	2,572,434	111,845	1,738,389	-4,331,904	0	0	0	6,928,630
Lecturers, men	7	86,561	12,366	32,717	0	0	0	0	86,561
No academic rank, men	10	6,420,396	642,040	1,845,763	-147,300	0	0	0	5,852,379
Total women	121	29,347,418	242,541	1,284,544	-3,957,568	0	0	0	7,015,892
Professors, women	27	6,703,801	248,289	1,368,254	-974,950	0	0	0	7,015,892
Associate professors, women	26	7,143,029	274,732	1,313,733	-225,800	0	0	0	6,671,301
Assistant professors, women	25	6,044,960	241,798	1,108,421	-345,900	0	0	0	5,482,490
Instructors, women	26	2,277,023	87,578	1,315,007	-3,957,568	0	0	0	5,136,390
Lecturers, women	7	619,413	88,488	165,079	0	0	0	194,642	424,771
No academic rank, women	10	6,559,192	655,919	1,849,196	-110,000	0	0	0	5,867,073
Total faculty with 11/12-month contracts, all ranks	148	6,323,672	42,728	442,520	-2,648,204	0	0	0	3,623,461
Total men	79	5,072,414	64,208	564,112	-2,648,204	0	0	0	3,623,461
Professors, men	19	2,662,141	140,113	445,672	-59,819	0	0	0	1,731,201
Associate professors, men	14	527,242	37,660	159,244	-54,015	0	0	0	584,979
Assistant professors, men	14	863,769	61,698	221,702	-97,353	0	0	0	814,171
Instructors, men	18	-2,620,557	-145,587	625,244	-2,648,204	0	0	0	93,564
Lecturers, men	4	16,358	4,090	8,179	0	0	0	8,179	16,358
No academic rank, men	10	3,623,461	362,346	1,145,839	0	0	0	0	3,623,461
Total women	69	1,251,258	18,134	239,070	-256,834	0	0	0	1,887,913
Professors, women	17	-7,692	-452	112,384	-256,834	0	0	0	359,480
Associate professors, women	12	-167,502	-13,959	36,946	-124,523	0	0	0	0
Assistant professors, women	9	-26,379	-2,931	19,717	-50,868	0	0	0	24,489
Instructors, women	15	-346,144	-23,076	87,464	-218,775	-12,405	0	0	144,821
Lecturers, women	4	-78,986	-19,747	39,493	-78,986	-39,493	0	0	0
No academic rank, women	12	1,877,961	156,497	545,340	-18,900	0	0	0	1,887,913

— Not available.

NOTE: The statistics were computed based on all cases from the institutions that submitted changes using the IPEDS Prior Year Data Revision System.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted Winter 2002 and revised Winter 2003.

When computed based on all cases from degree-granting institutions that made changes (table 8.10-B), the impact of changes on salary outlays is as high as \$38,487,664 in “total salary outlays for faculty with 9/10-month contracts, all ranks,” and as high as \$29,347,418 in “total salary outlays, women.”

Before publishing E.D. Tabs tables and data for public use, NCES imputed most missing Part A (salaries) data from the original submission. As presented in table 8.8, less than 10 percent of revised Part A (salaries) missing data was imputed at the original submission. When using the IPEDS Prior Year Data Revision System to submit revised data, institutions did not see the published values; rather they saw the original blank/missing data. Thus, by comparing the published imputed values and the revised values, we can evaluate how similar or different the imputed values and revised submission values are.

Table 8.11 presents summary statistics for the differences between the imputed and revised values for Part A (salaries) data. On average, most imputed values for the variable employee count are similar to the resubmitted values (with an average difference of only four employees). For salary outlays, a few cases have large differences between imputed and resubmitted values. These differences correspond to cases with the largest differences in imputed and revised employee count, where the revised employee count is much higher than the imputed count. The largest difference in revised employee count is as high as 69 additional employees. Since outlays should be a function of the number of employees, it is reasonable to expect a similar increase in the revised outlays for those institutions with large increases in revised employee counts. Since the imputation was not used to closely predict individual values but to keep the overall distribution with key statistics the same, the imputed values seem to serve this purpose.

Table 8.11. Descriptive statistics of differences between the imputed salaries in the published data and the salaries in the revised data for Title IV degree-granting institutions that submitted changes by type of descriptive statistics, sample size, and salaries data item: United States: fall 2003 revisions to 2002 data

Salaries (Part A) data item	Sample size	Type of statistic						
		Mean	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Employee count	53	4	13	-2	0	0	1	69
Salary outlays	53	220,085	708,471	-208,484	-7,591	0	0	3,429,980

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), submitted winter 2002 and revised winter 2003.

Aggregate Differences Between Reported and Revised Data

To evaluate the impact of changes to aggregate estimates, the E.D. Tabs were replicated using the original and revised data. Using the original data, the same estimates presented in tables D, 13, 15, 18, 21, and 23 in *Staff in Postsecondary Institutions, Fall 2002 and Salaries of Full-Time Instructional Faculty, 2002-03* (Knapp et al. 2004) were reproduced. The same calculation was performed to obtain estimates based on the revised data. The differences between the two estimates were then calculated and presented in tables H-2 to H-13 in the supplemental tables by key domains of interest.

The impact of revised data on the aggregate estimates of employee count is relatively small for most of the domains of interest (table cells). For the whole domain (United States, total) the size of the difference between the original and revised data for counts of employees with 9/10-month contracts is 298 employees (less than a 0.07 percent change from the published data). Most of this difference results from changes in the number of women and men with no academic rank. The majority of the table cells have a difference of less than 50 employees. A small number of cells have a difference between 100 and 300 employees. The greatest difference is in the estimate of the number of total employees with 9/10-month contracts in public, 2-year institutions (a difference of 298 employees). This value came from data reported for full-time instructional faculty in Title IV degree-granting institutions. This difference can still be considered small, in that it represented a relative change of less than 1 percent.

The impact of revised data on the aggregate estimate of average salaries is also relatively small. Table H-8 in the supplemental tables shows an exception (a difference of -\$36,500) for women instructors on less-than-9-month contracts in 4-year, private for-profit institutions. This difference is large relative to the published value of \$46,241, but the size of this difference is not typical of differences in other table cells. The next two largest differences are \$-22,067 and \$15,918, and all other differences are under \$10,000. Most differences are under \$5,000, and many are under \$100.

Summary

Only 1.3 percent of the Title IV institutions submitted revised Salaries data. Even within this small portion of institutions, not all salaries and benefits data were changed by institutions. Most of the changes for Part A were reported to revised, while most of the changes for Part B were reported to not applicable. For data that were changed, on average, the size of the change was small.

Most of the missing values from the original submission were imputed, but the size of differences between imputed and revised values was small, which indicates that the imputed values were acceptable.

In general, most revisions to the original data have a relatively small impact on most of the published E.D. Tabs tables.

CHAPTER 9. GRADUATION RATES

Introduction

This chapter assesses the quality of IPEDS graduation rates data. Data for this component are collected during the spring collection period and provide completion information for full-time, first-time, degree/certificate-seeking students who started their postsecondary education in a particular year. For information on the survey forms and screens used for the Graduation Rates component go to <http://nces.ed.gov/ipeds/ipedssurveys.asp>.

In the spring of 2003, the IPEDS Graduation Rates component (GRS) collected information on the completion status of students who were enrolled as full-time, first-time, degree/certificate-seeking students in the cohort years 1996 and 1999.¹¹⁷ To assess the quality of this data, information originally submitted in the spring of 2003 is compared to revised information submitted during spring 2004.

The Graduation Rates component is one of the IPEDS components for which the published data were perturbed. Thus, in addition to assessing changes to originally submitted data, changes to data that were perturbed were also examined.

An objective of this project was to examine the extent to which institutions reported similar data to organizations and agencies other than the Department of Education. In preceding chapters this has been accomplished by comparing IPEDS data to Thomson Peterson data. The Thomson Peterson survey does collect graduation rates data; however, Thomson Peterson does not collect it every year. For the year being examined, Thomson Peterson did not collect graduation rates data. Therefore, the IPEDS graduation rates data are not compared to any external source.

Data Used to Compare Original and Revised Values

The Graduation Rates component collects the number of students entering an institution as full-time, first-time, degree/certificate-seeking students (the cohort) in a particular year by race/ethnicity and gender. Table 9.1 lists the race/ethnicity and gender categories that were requested. Institutions are required to provide data for all variables except the grand totals (grand total men, grand total women, and grand total men and women). These three variables are automatically computed by the web-based data collection system.

¹¹⁷ For 4-year institutions, of students who were enrolled either as of October 15, 1996 or during the period between September 1, 1996 and August 31, 1997, institutions reported graduation rates as of August 31, 2002. For less-than-4-year institutions, of students who were enrolled as of October 15, 1999 or during the period between September 1, 1999 and August 31, 2000, institutions reported graduation rates as of August 31, 2002.

Table 9.1. Required variables for institutions submitting graduation rates data

Graduation rates variables	Description
Grand total men ¹	Total number of men across all ethnicity categories
Grand total women ¹	Total number of woman across all ethnicity categories
Grand total men and women ¹	Total number of men and women across all ethnicity categories
Nonresident alien men	Men of nonresident alien origin
Nonresident alien women	Women of nonresident alien origin
Black non-Hispanic men	Men of Black non-Hispanic origin
Black non-Hispanic women	Women of Black non-Hispanic origin
American Indian or Alaskan Native men	Men of American Indian or Alaskan Native origin
American Indian or Alaskan Native women	Women of American Indian or Alaskan Native origin
Asian or Pacific Islander men	Men of Asian or Pacific Islander origin
Asian or Pacific Islander women	Women of Asian or Pacific Islander origin
Hispanic men	Men of Hispanic origin
Hispanic women	Women of Hispanic origin
White non-Hispanic men	Men of White non-Hispanic origin
White non-Hispanic women	Women of White non-Hispanic origin
Race/ethnicity unknown men	Men of unknown ethnic origin
Race/ethnicity unknown women	Women of unknown ethnic origin

¹ The grand totals for men, women, and men and women were automatically computed by the web-based data collection system.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for 1996 and 1999 cohorts, submitted spring 2003 and revised spring 2004.

For each of these race/ethnicity and gender categories, institutions were required to report:

- the number of students completing within 150 percent of the normal time to program completion (GRS completers);
- the number of students that transferred to other institutions;
- the number of students receiving athletically related student aid; and
- the number of athletes completing within 150 percent of the normal time to program completion.

For the first two completion totals, institutions were expected to provide the information separately for bachelor's-degree-seeking students and other-than-bachelor's-degree-seeking students (i.e., degree type). For the latter two totals, institutions were not only required to provide the information by degree type but also for particular sports—football, basketball, baseball, cross-country and track, and all other sports.

Thus, for each of the race/ethnicity and gender variables, institutions were required to make multiple entries (e.g., the number of bachelor's degree-seeking nonresident alien men completing within 150 percent of normal time, the number of bachelor's degree-seeking nonresident alien men receiving athletic aid for football completing within 150 percent of normal time, etc.). These multiple entries represented the primary unit of analysis.¹¹⁸

¹¹⁸ A description of all variables from the original, revised, and header files used in the assessment of the Graduation Rates component is given in table I.1 of Appendix I.

A total of 5,611 institutions submitted graduation rates data during the spring of 2003 or the spring of 2004 (table 9.2). Thirty-five percent of these institutions were public institutions (1,936), while 37 percent were 2-year institutions (2,061). Four-year not-for-profit institutions represented the largest number of institutions providing graduation rates data (1,234), while less-than-2-year private not-for-profit institutions represented the smallest (106).

Table 9.2. Number of Title IV institutions that submitted graduation rates data for cohort years 1996 and 1999 by geographic area, control of institution, and level of institution: United States and other jurisdictions

Level of institution	United States					Other jurisdictions			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
All institutions	5,611	5,471	1,936	1,523	2,012	140	28	42	70
4-years and above	1,993	1,940	565	1,204	171	53	17	30	6
At least 2 but less than 4-years	2,061	2,039	1,128	222	689	22	11	3	8
Less-than-2-years	1,557	1,492	243	97	1,152	65	0	9	56

NOTE: Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for 1996 and 1999 cohorts, submitted spring 2003 and revised spring 2004.

Comparison of IPEDS Original and Revised Data

This section examines the number of institutions that changed graduation rates data and the types of changes that they made.

Number of Institutions Making Changes

A total of 87 institutions made at least one change to a graduation rates data record in spring 2004 (table 9.3). This number represents 1.6 percent of all eligible institutions. All but two of these institutions are in the United States. Of the two in other jurisdictions, one was a 4-year public institution and one was a less-than-2-year for-profit institution. These two institutions have been excluded from further analyses.

Table 9.3. Number of Title IV institutions that made any changes to 2001-2002 graduation rates data by control and level of institution: Spring 2004 revisions to 2003 data

Level of institution	United States					Other jurisdictions ¹			
	Total	Total	Public	Private		Total	Public	Private	
				Not-for-profit	For-profit			Not-for-profit	For-profit
All institutions	87	85	34	30	21	2	1	0	1
4 years and above	44	43	15	28	0	1	1	0	0
At least 2 but less than 4 years	23	23	18	2	3	0	0	0	0
Less than 2 years	20	19	1	0	18	1	0	0	1

¹ Only two institutions in other jurisdictions made changes. These institutions are excluded from all other tables.

NOTE: Other jurisdictions include American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Marianas, Palau, Puerto Rico, and the Virgin Islands.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data and institutional characteristics data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Among the institutions in the United States, changes were primarily associated with control. That is, 4-year institutions made the majority of changes (28 of 30) for private not-for-profit institutions. Similarly, less-than-2-year institutions made the majority of changes (18 of 21) for private for-profit institutions. Public institutions deviated slightly from this pattern. For this group, 4-year and 2-year institutions made most of the changes (15 and 18, respectively). Only one less-than-2-year public institution made a change to a 2003 graduation rates data record.

Table 9.4 presents the number and percent of institutions making changes for each of the required race/ethnicity and gender GRS completion totals. For the variables that were automatically computed by the web-based data collection system (total men, total women, and grand total), all 85 institutions (100 percent) submitted changes that resulted in their grand total being changed. Equally high percentages apply to total men (82 men or 97 percent) and total women (83 women or 98 percent).

Table 9.4. Number and percent of postsecondary Title IV institutions making changes to graduation rates data by race/ethnicity and gender: United States, spring 2004 revisions to 2003 data

Race/ethnicity and gender	Total number of institutions making changes	Percent of institutions making changes	Percent of all institutions ²
Total number of institutions making changes	85	100.0	1.6
Nonresident alien men	62	72.9	1.1
Nonresident alien women	62	72.9	1.1
Black non-Hispanic men	66	77.6	1.2
Black non-Hispanic women	72	84.7	1.3
American Indian/Alaskan Native men	64	75.3	1.2
American Indian/Alaskan Native women	61	71.8	1.1
Asian or Pacific Islander men	67	78.8	1.2
Asian or Pacific Islander women	63	74.1	1.2
Hispanic men	70	82.4	1.3
Hispanic women	68	80.0	1.2
White non-Hispanic men	78	91.8	1.4
White non-Hispanic women	83	97.6	1.5
Race/ethnicity unknown men	63	74.1	1.2
Race/ethnicity unknown women	64	75.3	1.2
Total men	82	96.5	1.5
Total women	83	97.6	1.5
Grand total	85	100.0	1.6

¹ The denominator for this column is the total number of institutions making changes (N=85).

² The denominator for this column is the total number of postsecondary Title IV institutions in the United states that provided graduation rates data for the 2001-2002 academic year (N=5,471).

NOTE: Total men, total women, and grand total were automatically computed by the web-based data collection system.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Among the variables directly entered by institutions, a relatively large percentage made changes to each variable. The percentage making changes ranged from a low of 73 percent for American Indian/Alaskan Native women (61 of 85 institutions) to a high of 98 percent for white non-Hispanic women (83 of 85 institutions).

The number of institutions making changes to GRS completion totals for White non-Hispanic men and women were higher than any other variable. For these two groups over 90 percent of the institutions making changes (92 percent and 98 percent, respectively) made changes to these variables. Only one other group approached this level (Black non-Hispanic women), where the percent of institutions making changes was just under 85 percent. Tables I-1 through I-3 in the supplemental tables provide similar information by control and level of institution.

Type of Changes

Institutions made only two types of changes— they either revised a value they had previously submitted or reported a value for the first time in the spring of 2004. Table 9.5 indicates that of the variables directly entered by institutions, White non-Hispanic men and women and Black non-Hispanic men and women were changed more often than any other variable. However, for each, about half of the changes were reported to revised and half missing to reported.

Table 9.5. Number and percentage of GRS data records changed for postsecondary Title IV institutions by type of change, race/ethnicity, and gender: United States, spring 2004 revisions to 2003 data

Race/ethnicity and gender	Total records changed	Reported to revised	Missing to reported	
			Imputed records	Records not reported in original file
Number of records changed				
Nonresident alien men	104	61	31	12
Nonresident alien women	112	71	23	18
Black non-Hispanic men	251	127	59	65
Black non-Hispanic women	263	119	76	68
American Indian/Alaskan Native men	73	34	32	7
American Indian/Alaskan Native women	78	30	30	18
Asian or Pacific Islander men	114	64	33	17
Asian or Pacific Islander women	113	50	40	23
Hispanic men	165	92	48	25
Hispanic women	189	94	66	29
White non-Hispanic men	368	167	89	112
White non-Hispanic women	396	195	97	104
Race/ethnicity unknown men	104	62	25	17
Race/ethnicity unknown women	102	60	28	14
Total men	501	228	129	144
Total women	541	257	139	145
Grand total	646	313	142	191
Percent of records changed				
Nonresident alien men	100.0	58.7	29.8	11.5
Nonresident alien women	100.0	63.4	20.5	16.1
Black non-Hispanic men	100.0	50.6	23.5	25.9
Black non-Hispanic women	100.0	45.2	28.9	25.9
American Indian/Alaskan Native men	100.0	46.6	43.8	9.6
American Indian/Alaskan Native women	100.0	38.5	38.5	23.1
Asian or Pacific Islander men	100.0	56.1	28.9	14.9
Asian or Pacific Islander women	100.0	44.2	35.4	20.4
Hispanic men	100.0	55.8	29.1	15.2
Hispanic women	100.0	49.7	34.9	15.3
White non-Hispanic men	100.0	45.4	24.2	30.4
White non-Hispanic women	100.0	49.2	24.5	26.3
Race/ethnicity unknown men	100.0	59.6	24.0	16.3
Race/ethnicity unknown women	100.0	58.8	27.5	13.7
Total men	100.0	45.5	25.7	28.7
Total women	100.0	47.5	25.7	26.8
Grand total	100.0	48.5	22.0	29.6

NOTE: Total men, total women, and grand total were automatically computed by the web-based data collection system.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

The Graduation Rates component was one where perturbation procedures were applied to the data. The analyses examined the extent to which institutions made changes to perturbed data.

Less than 2 percent of all perturbed values were changed, going from a low of no changes in any perturbed values for nonresident alien men and White non-Hispanic women to a high of 1.4 percent of the values for Black non-Hispanic men and Hispanic men (table 9.6). These results were not altered dramatically when control and level were considered. In fact, the only noticeable difference was for public 4-year institutions. For this group, perturbed values were changed at a slightly higher rate. However, the number of changes did not exceed 5 percent for any variable. The perturbed variable changed most often was Black non-Hispanic men (4.9 percent), followed by Hispanic men (3.1 percent).¹¹⁹

Table 9.6. Number and percent of changes made to GRS perturbed data for postsecondary Title IV institutions by race/ethnicity and gender: United States, spring 2004 revisions to 2003 data

Race/ethnicity and gender ¹	Number of records changed			Percent of records changed		
	Total perturbed values	No change in perturbed value	Perturbed value changed	Total perturbed values	No change in perturbed value	Perturbed value changed
Nonresident alien men	529	529	0	100.0	100.0	0.0
Nonresident alien women	342	340	2	100.0	99.4	0.6
Black non-Hispanic men	648	639	9	100.0	98.6	1.4
Black non-Hispanic women	476	475	1	100.0	99.8	0.2
American Indian/Alaskan Native men	283	281	2	100.0	99.3	0.7
American Indian/Alaskan Native women	265	263	2	100.0	99.2	0.8
Asian or Pacific Islander men	314	311	3	100.0	99.0	1.0
Asian or Pacific Islander women	302	301	1	100.0	99.7	0.3
Hispanic men	425	419	6	100.0	98.6	1.4
Hispanic women	336	334	2	100.0	99.4	0.6
White non-Hispanic men	559	555	4	100.0	99.3	0.7
White non-Hispanic women	397	397	0	100.0	100.0	0.0
Race/ethnicity unknown men	212	211	1	100.0	99.5	0.5
Race/ethnicity unknown women	184	182	2	100.0	98.9	1.1
Total men	4035	4013	22	100.0	99.5	0.5
Total women	4035	4018	17	100.0	99.6	0.4

¹ The value of the grand total variable was not perturbed.

NOTE: Total men, total women, and grand total were automatically computed by the web-based data collection system. SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

¹¹⁹ Because the number of changes to perturbed data was so small, all further analyses related to perturbed values have been excluded from the report.

Magnitude of Changes

The average difference resulting from changes made by institutions to values previously submitted never exceed 18 GRS completions for any variable (table 9.7).¹²⁰ However, totals, which were automatically computed by the web-based data collection system, changed by an average of 39 GRS completions for the grand total and as low as 25 for total women. Nevertheless, because some of the true values were overreported, while others were underreported, the average net change in GRS completions never exceeded 10.¹²¹ Additionally, in most cases, the original values underreported the true number of GRS completions.

Among the variables that institutions were required to directly enter, average GRS completion differences for nonresident alien men and women and White non-Hispanic men were the largest.¹²² Institutions underreported each of these groups—nonresident alien men by 8, nonresident alien women by 10, and White non-Hispanic men by 9. No other group was overreported or underreported by more than four GRS completions.¹²³

Table 9.7 also indicates that imputation procedures generally overestimated the true values but were relatively accurate.¹²⁴ The exception was for Asian or Pacific Islander women and White non-Hispanic men and women, especially White non-Hispanic women. For Asian or Pacific Islander women, imputation procedures underestimated the true GRS completion total by 11, while for White non-Hispanic men they overestimated the completion totals by 10. However, for White non-Hispanic women, GRS completion totals were overestimated by 35. Additionally, if the computed variable, total women, can be used as an indication of how well the procedures are working by gender, it appears that imputations worked better for men (overestimating by 9 GRS completions) than for women (overestimating by 28 GRS completions).

When differences are examined by control and level, the patterns previously observed do not change (see tables I-7–I-10 in the supplemental tables). The only exception is for reported to revised values for 2-year public institutions. Although the patterns are the same, the magnitude of differences is considerably higher than that reported in any other comparison. Rather than being less than 10 GRS completions, differences for nonresident alien men and women were underreported by over 40 GRS completions. Additionally, unlike other areas, 2-year public institutions underreported Black non-Hispanic men by 30 GRS completions and Black non-Hispanic women by 39 GRS completions.

¹²⁰ This difference is with reference to average absolute changes.

¹²¹ This difference is with reference to the average net difference for reported data.

¹²² These differences are with reference to net changes.

¹²³ Note that total men were underreported by 10 GRS completions and the grand total of GRS completions was underreported by 9. However, these variables were computed automatically and resulted from other changes made by the institutions.

¹²⁴ This conclusion is based on net differences for imputed data.

Table 9.7. Absolute and net differences between revised and original GRS submissions for postsecondary Title IV institutions by type of statistic, race/ethnicity, and gender: United States, spring 2004 revisions to 2003 data

Race/ethnicity and gender	Total number of records changed	Type of statistic						
		Mean GRS completers	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Absolute differences for reported data								
Nonresident alien men	61	10.4	28.9	1.0	1.0	2.0	7.0	193.0
Nonresident alien women	71	11.3	36.6	1.0	1.0	2.0	6.0	258.0
Black non-Hispanic men	127	10.9	21.9	1.0	1.0	2.0	10.0	134.0
Black non-Hispanic women	119	11.8	29.0	1.0	1.0	3.0	8.0	211.0
American Indian/Alaskan Native men	34	3.2	5.1	1.0	1.0	1.0	2.0	21.0
American Indian/Alaskan Native women	30	7.1	13.9	1.0	1.0	1.0	7.5	65.0
Asian or Pacific Islander men	64	3.8	5.1	1.0	1.0	2.0	5.0	35.0
Asian or Pacific Islander women	50	2.9	2.8	1.0	1.0	2.0	3.0	16.0
Hispanic men	92	8.2	19.5	1.0	1.0	2.0	4.0	128.0
Hispanic women	94	10.0	22.9	1.0	1.0	2.0	4.3	135.0
White non-Hispanic men	167	18.3	45.1	1.0	1.0	5.0	18.0	405.0
White non-Hispanic women	195	14.9	27.9	1.0	1.0	4.0	12.0	227.0
Race/ethnicity unknown men	62	5.4	5.9	1.0	1.0	3.0	9.0	24.0
Race/ethnicity unknown women	60	3.2	3.2	1.0	1.0	2.0	4.0	13.0
Total men	228	26.3	71.6	1.0	1.0	5.5	19.8	595.0
Total women	257	24.5	73.4	1.0	2.0	5.0	15.0	853.0
Grand total	313	38.5	118.6	1.0	2.0	7.0	19.5	1442.0
Absolute differences for imputed data								
Nonresident alien men	31	2.3	2.1	1.0	1.0	1.0	4.0	7.0
Nonresident alien women	23	3.5	1.8	1.0	2.0	3.0	5.0	8.0
Black non-Hispanic men	59	5.9	7.5	1.0	1.0	2.0	6.0	42.0
Black non-Hispanic women	76	9.0	12.2	1.0	1.0	3.0	12.0	64.0
American Indian/Alaskan Native men	32	2.8	3.1	1.0	1.0	1.0	3.8	14.0
American Indian/Alaskan Native women	30	4.5	5.8	1.0	1.0	2.0	6.0	21.0
Asian or Pacific Islander men	33	13.6	44.1	1.0	1.0	2.0	10.0	249.0
Asian or Pacific Islander women	40	13.7	59.9	1.0	1.0	2.0	2.0	370.0
Hispanic men	48	3.8	4.9	1.0	1.0	2.0	3.0	19.0
Hispanic women	66	3.1	3.0	1.0	1.0	2.0	4.3	13.0
White non-Hispanic men	89	40.4	82.7	1.0	2.0	4.0	21.5	320.0
White non-Hispanic women	97	44.3	117.4	1.0	3.5	9.0	26.0	555.0
Race/ethnicity unknown men	25	5.2	5.8	1.0	1.0	5.2	11.0	19.0
Race/ethnicity unknown women	28	6.8	9.7	1.0	2.0	2.5	4.0	31.0
Total men	129	36.4	82.9	1.0	2.0	5.0	19.5	394.0
Total women	139	44.5	113.6	1.0	3.0	11.0	30.0	617.0
Grand total	142	67.2	184.7	1.0	4.0	16.5	35.3	1011.0

See notes at end of table.

Table 9.7. Absolute and net differences between revised and original GRS submissions for postsecondary Title IV institutions by type of statistic, race/ethnicity, and gender: United States, spring 2004 revisions to 2003 data—Continued

Race/ethnicity and gender	Total number of records changed	Type of statistic						
		Mean GRS completers	Standard deviation	Minimum value	Lower quartile	Median	Upper quartile	Maximum value
Net differences for reported data								
Nonresident alien men	61	8.0	29.7	-14.0	-1.0	1.0	3.5	193.0
Nonresident alien women	71	9.6	37.1	-9.0	-1.0	1.0	5.0	258.0
Black non-Hispanic men	127	0.9	24.5	-134.0	-2.0	1.0	3.0	113.0
Black non-Hispanic women	119	-0.4	31.4	-166.0	-4.0	-1.0	1.0	211.0
American Indian/Alaskan Native men	34	-0.4	6.0	-21.0	-1.0	-1.0	1.0	21.0
American Indian/Alaskan Native women	30	-3.8	15.2	-65.0	-1.5	1.0	1.0	20.0
Asian or Pacific Islander men	64	0.2	6.4	-35.0	-1.0	1.0	3.0	19.0
Asian or Pacific Islander women	50	#	4.1	-7.0	-2.3	-1.0	1.3	16.0
Hispanic men	92	3.1	20.9	-37.0	-2.0	1.0	1.8	128.0
Hispanic women	94	-1.9	24.9	-86.0	-2.3	-1.0	1.0	135.0
White non-Hispanic men	167	8.7	47.8	-62.0	-3.0	1.0	7.0	405.0
White non-Hispanic women	195	0.6	31.7	-160.0	-3.0	1.0	4.0	227.0
Race/ethnicity unknown men	62	-1.3	7.9	-24.0	-2.5	1.0	3.0	11.0
Race/ethnicity unknown women	60	-0.3	4.5	-13.0	-2.0	1.0	2.0	12.0
Total men	228	9.9	75.5	-147.0	-4.0	1.0	6.0	595.0
Total women	257	1.7	77.4	-419.0	-6.0	1.0	4.0	853.0
Grand total	313	8.7	124.3	-546.0	-8.0	1.0	5.0	1442.0
Net differences for imputed data								
Nonresident alien men	31	-0.6	3.1	-7.0	-1.0	1.0	1.0	5.0
Nonresident alien women	23	0.3	4.1	-8.0	-3.0	1.0	3.0	6.0
Black non-Hispanic men	59	-1.7	9.5	-22.0	-5.0	-1.0	1.0	42.0
Black non-Hispanic women	76	-0.7	15.2	-46.0	-9.0	-1.0	2.0	64.0
American Indian/Alaskan Native men	32	-1.4	3.9	-14.0	-2.0	-1.0	1.0	4.0
American Indian/Alaskan Native women	30	-3.6	6.5	-21.0	-4.5	-1.5	-0.5	7.0
Asian or Pacific Islander men	33	6.7	45.7	-17.0	-3.5	-1.0	1.0	249.0
Asian or Pacific Islander women	40	11.0	60.4	-5.0	-2.0	-1.0	1.0	370.0
Hispanic men	48	-2.2	5.9	-19.0	-3.0	-1.0	1.0	8.0
Hispanic women	66	-0.1	4.4	-11.0	-2.0	1.0	2.0	13.0
White non-Hispanic men	89	-10.0	91.6	-320.0	-3.5	-1.0	7.5	278.0
White non-Hispanic women	97	-34.5	120.7	-555.0	-14.5	-3.0	7.5	44.0
Race/ethnicity unknown men	25	-0.9	7.8	-19.0	-2.5	1.0	1.5	12.0
Race/ethnicity unknown women	28	-4.2	11.1	-31.0	-3.0	.0	2.0	6.0
Total men	129	-9.1	90.1	-394.0	-8.5	-2.0	3.0	317.0
Total women	139	-27.5	118.9	-617.0	-17.0	-2.0	6.0	419.0
Grand total	142	-35.2	193.4	-1011.0	-25.0	-3.5	7.3	736.0

Rounds to zero.

NOTE: Total men, total women, and grand total were computed automatically by the web-based data collection system. Absolute differences are computed as the absolute value of the revised value minus the original value. Net differences are computed as the revised value minus the original value.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Aggregate Differences Between Reported and Revised Data

Graduation rates data published in *Enrollment in Postsecondary Institutions, Fall 2002 and Financial Statistics, Fiscal Year 2002* (Knapp et al. 2004) were examined to assess the impact of changes on aggregate estimates. Specifically, tables 32–42 in the E.D. Tabs report were replicated using imputed and originally submitted graduation rates data. These tables were then reproduced using revised graduation rates data, and the difference between the estimates in the two tables was then compared to assess the impact of changes.

Of the 11 tables examined, 5 present graduation rates information for students enrolled in 4-year institutions for the cohort year 1996. The tables present this information by various student and institutional characteristics, such as race/ethnicity, gender, control, degree-granting status, etc.¹²⁵ Additionally, one table presents transfer-out rates for students enrolled in 4-year institutions for the cohort year 1996.

Differences between revised and published estimates are relatively small in all but two of these tables. That is, only for tables 34 and 35 in the E.D. Tabs is the difference between the revised and published graduation rate greater than 1 percent of the published graduation rate value.¹²⁶ Table 34 in the E.D. Tabs report presents graduation rates for 4-year institutions by gender and state. Table 9.8 indicates that for three states (Alaska, New York, and Tennessee) the difference between revised and published graduation rates is greater than 1 percent of the published value. In Alaska, the graduation rate decreased by 5.1 percentage points for men and 3.3 percentage points for women. These differences indicate that the published graduation rates for Alaska were overestimated for men by 14 percent and for women by 8 percent.¹²⁷

The differences are not as great in New York and Tennessee. In New York, the revised graduation rate was 1 percentage point less than the published estimate. This difference represents a 2 percent overestimation of graduation rates in New York, where the overestimation was primarily a function of graduation rate changes for women. In Tennessee, the revised graduation rate is 1.3 percentage points greater than the published estimate. This difference represents a 3 percent underestimation of graduation rates in this state.

¹²⁵ The E.D. Tabs tables provided graduation rates information as follows: table 32—graduation rates by race/ethnicity, gender, and degree-granting status; table 33—graduation rates by control and gender; table 34—graduation rates by state and gender; table 35—graduation rates by race/ethnicity, control, and Carnegie classification; table 36—transfer-out rates by control, gender, and mission of institution; table 37—graduation rates for bachelor’s-degree-seeking students by control, gender, and time to degree.

¹²⁶ This percent is computed by dividing the difference by the original estimate. Differences between revised and published data for the remaining tables are provided in the supplemental tables (I-11 – I-14).

¹²⁷ The 14 percent and 8 percent are calculated by dividing the difference for men and women (5.1 and 3.3, respectively) by the published graduation rate estimate given in table 34 of the E.D. Tab report (35.6 and 43.6, respectively) and multiplying these values by 100.

Table 9.8. Differences between revised and published data for graduation rates at 4-year Title IV institutions by gender and state: United States, spring 2004 revisions to 2003 data, cohort year 1996

State	All students			Men			Women		
	Adjusted cohort completers	Total Graduation rate		Adjusted cohort completers	Total Graduation rate		Adjusted cohort completers	Total Graduation rate	
United States	142	-610	-0.1	98	-117	0.0	44	-493	-0.1
Alabama	0	0	0.0	0	0	0.0	0	0	0.0
Alaska	100	0	-4.3	62	0	-5.1	38	0	-3.3
Arizona	0	0	0.0	0	0	0.0	0	0	0.0
Arkansas	0	0	0.0	0	0	0.0	0	0	0.0
California	0	23	0.0	0	12	0.0	0	11	0.0
Colorado	0	0	0.0	0	0	0.0	0	0	0.0
Connecticut	1	3	0.0	1	0	0.0	0	3	0.0
Delaware	0	0	0.0	0	0	0.0	0	0	0.0
District of Columbia	0	0	0.0	0	0	0.0	0	0	0.0
Florida	0	36	0.1	0	15	0.1	0	21	0.1
Georgia	0	-8	0.0	0	-4	0.0	0	-4	0.0
Hawaii	0	0	0.0	0	0	0.0	0	0	0.0
Idaho	0	0	0.0	0	0	0.0	0	0	0.0
Illinois	0	-54	-0.1	0	13	0.1	0	-67	-0.3
Indiana	0	0	0.0	0	0	0.0	0	0	0.0
Iowa	0	0	0.0	0	0	0.0	0	0	0.0
Kansas	0	0	0.0	0	0	0.0	0	0	0.0
Kentucky	0	0	0.0	0	0	0.0	0	0	0.0
Louisiana	0	0	0.0	0	0	0.0	0	0	0.0
Maine	0	0	0.0	0	0	0.0	0	0	0.0
Maryland	0	0	0.0	0	0	0.0	0	0	0.0
Massachusetts	0	0	0.0	0	0	0.0	0	0	0.0
Michigan	0	0	0.0	0	0	0.0	0	0	0.0
Minnesota	0	0	0.0	0	0	0.0	0	0	0.0
Mississippi	0	0	0.0	0	0	0.0	0	0	0.0
Missouri	0	0	0.0	0	0	0.0	0	0	0.0
Montana	0	0	0.0	0	0	0.0	0	0	0.0
Nebraska	0	0	0.0	0	0	0.0	0	0	0.0
Nevada	0	0	0.0	0	0	0.0	0	0	0.0
New Hampshire	0	0	0.0	0	0	0.0	0	0	0.0
New Jersey	0	0	0.0	0	0	0.0	0	0	0.0
New Mexico	0	2	0.0	0	0	0.0	0	2	0.1
New York	41	-901	-1.0	35	-315	-0.8	6	-586	-1.2
North Carolina	0	0	0.0	0	0	0.0	0	0	0.0
North Dakota	0	0	0.0	0	0	0.0	0	0	0.0
Ohio	0	0	0.0	0	0	0.0	0	0	0.0
Oklahoma	0	18	0.1	0	12	0.2	0	6	0.1
Oregon	0	0	0.0	0	0	0.0	0	0	0.0
Pennsylvania	0	-74	-0.1	0	-15	0.0	0	-59	-0.2
Rhode Island	0	0	0.0	0	0	0.0	0	0	0.0

See notes at end of table.

Table 9.8. Differences between revised and published data for graduation rates at 4-year Title IV institutions by gender and state: United States, spring 2004 revisions to 2003 data, cohort year 1996—Continued

State	All students			Men			Women		
	Adjusted cohort	Total completers	Graduation rate	Adjusted cohort	Total completers	Graduation rate	Adjusted cohort	Total completers	Graduation rate
South Carolina	0	0	0.0	0	0	0.0	0	0	0.0
South Dakota	0	6	0.1	0	5	0.2	0	1	0.0
Tennessee	0	298	1.3	0	142	1.4	0	156	1.2
Texas	0	0	0.0	0	0	0.0	0	0	0.0
Utah	0	0	0.0	0	0	0.0	0	0	0.0
Vermont	0	0	0.0	0	0	0.0	0	0	0.0
Virginia	0	0	0.0	0	0	0.0	0	0	0.0
Washington	0	0	0.0	0	0	0.0	0	0	0.0
West Virginia	0	41	0.3	0	18	0.3	0	23	0.4
Wisconsin	0	0	0.0	0	0	0.0	0	0	0.0
Wyoming	0	0	0.0	0	0	0.0	0	0	0.0
Other areas	0	17	0.1	0	3	0.0	0	14	0.1
American Samoa									
Federated states of Micronesia									
Guam	0	0	0.0	0	0	0.0	0	0	0.0
Marshall Islands									
Northern Marianas	0	0	0.0	0	0	0.0	0	0	0.0
Palau									
Puerto Rico	0	17	0.1	0	3	0.0	0	14	0.1
Virgin Islands	0	0	0.0	0	0	0.0	0	0	0.0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Table 35 in the E.D. Tabs presents graduation rates at 4-year institutions by race/ethnicity, control, and Carnegie classification. Differences between revised and published estimates for this table are greater than 1 percent of the published value for several Carnegie classifications (table 9.9). However, these differences are never greater than 5 percent.¹²⁸ The classifications displaying such differences are level I and level II master’s colleges and universities, baccalaureate colleges-general, baccalaureate/ associate’s colleges, associate’s colleges, and tribal colleges and universities.¹²⁹

¹²⁸ The 5 percent threshold referred to here is based on relative percents. These relative percents are estimated by dividing the difference between the revised and originally published value by the originally published value and multiplying by 100.

¹²⁹ There were two exceptions to this 5 percent threshold—one for the graduation rate of Hispanic students in private not-for-profit institutions at baccalaureate/associate’s colleges and one for students where the race/ethnicity was unknown at tribal colleges and universities. The graduation rate for Hispanic students at private not-for-profit baccalaureate/associate’s colleges decreased by 2.3 percentage points, indicating an 8 percent overestimation. The graduation rates for students at tribal colleges and universities where the race/ethnicity was unknown increased by

Level I master's colleges and universities, baccalaureate colleges-general, baccalaureate/associate's colleges, and associate's colleges overestimated graduation rates, while level II master's colleges and universities, and tribal colleges and universities all underestimated graduation rates.

For each of these classifications, the overall differences noted are primarily the result of differences for private not-for-profit institutions. The only classifications where differences are greater than 1 percent of the published value for public institutions are Black non-Hispanic students in baccalaureate colleges-general (actual difference between original and published values equals 0.3), American Indian/Alaskan Native students in tribal colleges and universities (actual difference between original and published values equals 1.0), and students for whom race/ethnicity was unknown in tribal colleges and universities (actual difference between original and published values equals 25.0).

Four of the remaining five E.D. Tabs tables (tables 38–42 in the E.D. Tabs report) provide graduation rates information for students enrolled in less-than-4-year institutions for the cohort year 1999. As with the tables previously discussed, this information is presented by student and institutional characteristics, such as race/ethnicity, gender, control, degree-granting status, etc.¹³⁰ The final table provides transfer-out rates for students enrolled in less-than-4-year institutions for the cohort year 1999.

100 percent. However, these numbers were extremely small. The original adjusted cohort estimate was four students with one completion, resulting in a 25 percent graduation rate. The revised completion total was increased to two students, resulting in a 100 percent increase.

¹³⁰ The E.D. Tabs tables provide graduation rates information as follows: table 38—graduation rates by race/ethnicity, gender, and degree-granting status; table 39—graduation rates by control and gender; table 40—graduation rates by state and gender; table 41—graduation rates by race/ethnicity, control, and Carnegie classification; table 42—transfer-out rates by control, gender, and mission of institution.

Table 9.9. Differences between revised and originally published graduation rates at 4-year Title IV institutions by race/ethnicity, control of institution, and Carnegie classification: United States, spring 2004 revisions to 2003 data, cohort year 1996

Carnegie classification	Total	White non-Hispanic	Black non-Hispanic	Hispanic	Asian/Pacific Islander	American Indian/Alaskan Native	Race/ethnicity unknown	Non-resident alien
All institutions								
Doctoral/research universities—extensive	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Doctoral/research universities—intensive	0.0	-0.1	0.0	0.0	0.0	0.0	0.0	0.0
Master's colleges and universities I	-0.3	-0.3	-0.1	-0.1	0.0	0.0	-0.5	0.0
Master's colleges and universities II	0.8	1.0	0.4	0.0	0.6	0.0	0.0	0.0
Baccalaureate colleges—liberal arts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Baccalaureate colleges—general	-0.1	0.0	0.0	0.0	-0.1	0.0	-0.2	-0.1
Baccalaureate associates colleges	-0.1	0.0	-0.1	-0.7	0.0	0.0	0.0	0.0
Other 4-year institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Associate's colleges	-0.5	-0.6	0.0	0.0	0.0	0.2	0.2	-0.3
Theological seminaries and other specialized faith-related institutions	0.0	2.1	0.3	0.7	0.0	0.0	0.0	0.8
Other separate health profession schools	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of engineering and technology	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of business and management	0.0	0.0	0.0	0.0	1.4	0.0	0.0	0.0
Schools of art, music, and design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Teachers colleges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other specialized institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tribal colleges and universities	1.2	0.0	0.0	0.0	0.0	0.9	25.0	0.0
Public Institutions								
Doctoral/research universities—extensive	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.4
Doctoral/research universities—intensive	-0.1	-0.1	0.0	0.0	0.0	0.0	0.0	0.0
Master's colleges and universities I	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Master's colleges and universities II	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Baccalaureate colleges—liberal arts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Baccalaureate colleges—general	0.2	0.2	0.3	0.0	0.0	0.0	0.0	0.0
Baccalaureate associates colleges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other 4-year institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Associate's colleges	-0.1	-0.1	-0.1	0.0	0.0	0.0	0.0	0.0
Theological seminaries and other specialized faith-related institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other separate health profession schools	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of engineering and technology	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of business and management	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of art, music, and design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Teachers colleges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other specialized institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tribal colleges and universities	1.4	0.0	0.0	0.0	0.0	1.0	25.0	0.0

See notes at end of table.

Table 9.9. Differences between revised and originally published graduation rates at 4-year Title IV institutions by race/ethnicity, control of institution, and Carnegie classification: United States, spring 2004 revisions to 2003 data, cohort year 1996—Continued

Carnegie classification	Total	White	Black	Hispanic	Asian/ Pacific Islander	American Indian/ Alaskan Native	Race/ ethnicity unknown	Non- resident alien
		non- Hispanic	non- Hispanic					
Private not-for-profit institutions								
Doctoral /research universities—extensive	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Doctoral/research universities—intensive	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Master's colleges and universities I	-1.0	-1.1	-0.4	-0.4	0.0	0.0	-1.4	0.0
Master's colleges and universities II	1.5	1.7	1.4	0.0	1.0	0.0	0.0	0.0
Baccalaureate colleges—liberal arts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Baccalaureate colleges—general	-0.1	-0.1	-0.1	-0.1	-0.2	0.0	-0.3	-0.1
Baccalaureate associates colleges	-0.2	0.0	-0.4	-2.3	0.0	0.0	0.0	0.0
Other 4-year institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Associate's colleges	-2.0	-2.5	0.2	-0.1	0.0	0.4	1.9	-0.8
Theological seminaries and other specialized faith-related institutions	0.0	2.1	0.3	0.7	0.0	0.0	0.0	0.8
Other separate health profession schools	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of engineering and technology	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of business and management	0.0	0.0	0.0	0.0	2.2	0.0	0.0	0.0
Schools of art, music, and design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Teachers colleges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other specialized institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tribal colleges and universities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Private for-profit institutions								
Doctoral /research universities—extensive	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Doctoral/research universities—intensive	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Master's colleges and universities I	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Master's colleges and universities II	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Baccalaureate colleges—liberal arts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Baccalaureate colleges—general	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Baccalaureate associates colleges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other 4-year institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Associate's colleges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Theological seminaries and other specialized faith-related institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other separate health profession schools	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of engineering and technology	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of business and management	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Schools of art, music, and design	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Teachers colleges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other specialized institutions	-0.4	0.0	-33.3	0.0	0.0	0.0	0.0	0.0
Tribal colleges and universities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Only two tables (tables 38 and 40 in the E.D. Tabs report) exhibited differences that were greater than 1 percent of the published values. Table 38 in the E.D. Tabs report presented graduation rates for less-than-4-year institutions by race/ethnicity, gender, and degree-granting status. Table 9.10 indicates that there were only three categories for which the difference in graduation rates is greater than 1 percent of the published value. For non-degree-granting institutions, the graduation rate decreased by 3.5 percentage points for Asian/Pacific Islander men and 3.4 percentage points for Asian/Pacific Islander women. These decreases resulted in a 5 percent overestimation of graduation rates for these two groups.¹³¹

The only other difference that was greater than 1 percent of the published value was for nonresident alien women in degree-granting institutions. Graduation rates for this group decreased by 0.6 percentage points, which represents a 2 percent overestimation of the published graduation rate.¹³²

¹³¹ The 5 percent overestimation was computed by dividing the difference by the originally published graduation rate and multiplying by 100.

¹³² See the previous footnote for the procedure used to compute the percent by which the difference overestimated the originally published graduation rate.

Table 9.10. Differences between revised and published data for graduation rates at less-than-4-year Title IV institutions by race/ethnicity, gender, and degree-granting status: United States, spring 2004 revisions to 2003 data, cohort year 1999

Degree-granting status and graduation rate component	Total	White	Black	Hispanic	Asian/ Pacific Islander	American Indian/ Alaskan Native	Race/ ethnicity unknown	Non- resident alien
		non- Hispanic	non- Hispanic					
All Students								
All institutions								
Adjusted cohort	2,911	918	456	400	661	20	-1	457
Total completers	374	124	80	50	7	1	12	100
Graduation rate (%)	-0.1	0.0	-0.1	-0.1	-0.8	-0.1	0.0	-0.5
Degree-granting								
Adjusted cohort	1,463	416	315	228	38	6	9	451
Total completers	374	124	80	50	7	1	12	100
Graduation rate (%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.2
Non-degree-granting								
Adjusted cohort	1,448	502	141	172	623	14	-10	6
Total completers	0	0	0	0	0	0	0	0
Graduation rate (%)	-0.4	-0.3	-0.2	-0.2	-3.4	-0.3	0.0	-0.2
Men								
All institutions								
Adjusted cohort	1,478	597	195	226	276	7	-16	193
Total completers	160	66	12	20	6	1	4	51
Graduation rate (%)	-0.1	-0.1	-0.1	-0.2	-0.6	0.0	0.1	-0.2
Degree-granting								
Adjusted cohort	566	175	77	90	23	3	5	193
Total completers	160	66	12	20	6	1	4	51
Graduation rate (%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Non-degree-granting								
Adjusted cohort	912	422	118	136	253	4	-21	0
Total completers	0	0	0	0	0	0	0	0
Graduation rate (%)	-0.7	-0.7	-0.4	-0.6	-3.5	-0.3	0.2	0.0
Women								
All institutions								
Adjusted cohort	1,433	321	261	174	385	13	15	264
Total completers	252	93	71	30	1	0	8	49
Graduation rate (%)	-0.1	0.0	0.0	-0.1	-0.9	-0.1	0.0	-0.9
Degree-granting								
Adjusted cohort	897	241	238	138	15	3	4	258
Total completers	214	58	68	30	1	0	8	49
Graduation rate (%)	0.0	0.0	0.0	0.0	0.0	0.0	0.1	-0.6
Non-degree-granting								
Adjusted cohort	536	80	23	36	370	10	11	6
Total completers	38	35	3	0	0	0	0	0
Graduation rate (%)	-0.2	0.0	0.0	-0.1	-3.4	-0.4	-0.1	-0.3

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

When graduation rates are examined by state (table 40 in the E.D. Tabs report), the differences are greater than 1 percent of the published value for two states—Connecticut and Indiana. As table 9.11 indicates, graduation rates in Connecticut decreased by 3.3 percentage points, resulting in an 8 percent overestimation of the originally published graduation rates for the state. This overestimation is primarily due to an overestimation of graduation rates for men (a decrease of 5.8 percentage points, representing a 14 percent overestimation of the originally published graduation rates for this group). For Indiana, the graduation rate increased by 0.6 percentage points, resulting in a 2 percent underestimation of the originally published graduation rates in the state.

Table 9.11. Differences between revised and published data for graduation rates at less-than-4-year Title IV institutions by gender and state: United States, spring 2004 revisions to 2003 data, cohort year 1999

State	All students			Men			Women		
	Adjusted cohort	Total completers	Graduation rate	Adjusted cohort	Total completers	Graduation rate	Adjusted cohort	Total completers	Graduation rate
United States	2,911	379	-0.1	1,478	159	-0.1	1,433	237	-0.1
Alabama	0	0	0.0	0	0	0.0	0	0	0.0
Alaska	0	0	0.0	0	0	0.0	0	0	0.0
Arizona	0	0	0.0	0	0	0.0	0	0	0.0
Arkansas	0	0	0.0	0	0	0.0	0	0	0.0
California	771	0	-0.4	323	0	-0.4	448	0	-0.4
Colorado	0	0	0.0	0	0	0.0	0	0	0.0
Connecticut	643	0	-3.3	597	0	-5.8	46	0	-0.5
Delaware	0	0	0.0	0	0	0.0	0	0	0.0
District of Columbia	0	0	0.0	0	0	0.0	0	0	0.0
Florida	1,442	299	-0.5	589	141	-0.4	853	158	-0.6
Georgia	-11	-31	-0.1	-8	-17	-0.2	-3	-14	-0.1
Hawaii	0	0	0.0	0	0	0.0	0	0	0.0
Idaho	0	0	0.0	0	0	0.0	0	0	0.0
Illinois	7	0	0.0	1	0	0.0	6	0	0.0
Indiana	-8	51	0.6	-2	21	0.5	-6	30	0.6
Iowa	0	0	0.0	0	0	0.0	0	0	0.0
Kansas	0	0	0.0	0	0	0.0	0	0	0.0
Kentucky	33	38	0.2	0	0	0.0	33	38	0.4
Louisiana	47	0	-0.1	1	0	0.0	46	0	-0.2
Maine	0	0	0.0	0	0	0.0	0	0	0.0
Maryland	0	0	0.0	0	0	0.0	0	0	0.0
Massachusetts	0	0	0.0	0	0	0.0	0	0	0.0
Michigan	-15	0	0.0	-6	0	0.0	-9	0	0.0
Minnesota	0	0	0.0	0	0	0.0	0	0	0.0
Mississippi	0	0	0.0	0	0	0.0	0	0	0.0

See notes at end of table.

Table 9.11. Differences between revised and published data for graduation rates at less-than-4-year Title IV institutions by gender and state: United States, spring 2004 revisions to 2003 data, cohort year 1999—Continued

State	All students			Men			Women		
	Adjusted cohort	Total completers	Graduation rate	Adjusted cohort	Total completers	Graduation rate	Adjusted cohort	Total completers	Graduation rate
Missouri	0	0	0.0	0	0	0.0	0	0	0.0
Montana	0	0	0.0	0	0	0.0	0	0	0.0
Nebraska	0	0	0.0	0	0	0.0	0	0	0.0
Nevada	0	0	0.0	0	0	0.0	0	0	0.0
New Hampshire	0	0	0.0	0	0	0.0	0	0	0.0
New Jersey	0	0	0.0	0	0	0.0	0	0	0.0
New Mexico	0	0	0.0	0	0	0.0	0	0	0.0
New York	10	8	0.0	1	3	0.0	9	5	0.0
North Carolina	-13	0	0.0	1	0	0.0	-14	0	0.0
North Dakota	0	0	0.0	0	0	0.0	0	0	0.0
Ohio	47	1	-0.1	0	0	0.0	47	18	0.0
Oklahoma	29	0	-0.1	0	0	0.0	29	0	-0.1
Oregon	0	0	0.0	0	0	0.0	0	0	0.0
Pennsylvania	-13	0	0.0	0	0	0.0	-13	0	0.0
Rhode Island	0	0	0.0	0	0	0.0	0	0	0.0
South Carolina	-24	13	0.2	-15	11	0.3	-9	2	0.1
South Dakota	0	0	0.0	0	0	0.0	0	0	0.0
Tennessee	-28	0	0.1	-3	0	0.0	-25	0	0.1
Texas	-6	0	0.0	-1	0	0.0	-5	0	0.0
Utah	0	0	0.0	0	0	0.0	0	0	0.0
Vermont	0	0	0.0	0	0	0.0	0	0	0.0
Virginia	0	0	0.0	0	0	0.0	0	0	0.0
Washington	0	0	0.0	0	0	0.0	0	0	0.0
West Virginia	0	0	0.0	0	0	0.0	0	0	0.0
Wisconsin	0	0	0.0	0	0	0.0	0	0	0.0
Wyoming	0	0	0.0	0	0	0.0	0	0	0.0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), graduation rates data for the 2001–02 academic year, submitted spring 2003 and revised spring 2004.

Summary

A total of 87 institutions, representing 1.6 percent of all institutions, submitted changes to graduation rates data. All but two of these institutions were in the United States.

Most of the changes made by these institutions were submissions of data not previously reported. Most of the changes to previously reported data were to records for White and Black non-Hispanic men and women.

For the reported to revised changes, institutions generally underreported GRS completion totals in their original submission. However, the differences between original and revised values were relatively small, not exceeding 10 students except in the case of 2-year public institutions. For that category, institutions underreported nonresident alien men and women by over 40 students and Black non-Hispanic men and women by over 30 students.

Imputation procedures worked well for all groups except White non-Hispanic women. For that group, imputation procedures overestimated the true value by 35 students. Although this number is not large, it represents a large degree of inaccuracy relative to the accuracy with which other groups were estimated.

Changes made by institutions had little impact on aggregate estimates. Most of the changes resulted in a less than 1 percent change in originally published estimates. Those changes that were greater than 1 percent of the originally published estimates exceeded 5 percent in only one case; specifically, in the case of graduation rates for 4-year institutions in Alaska.

CHAPTER 10. SUMMARY AND CONCLUSION

The purpose of this project was to assess the quality of some IPEDS data that were collected using web-based data collection procedures in 2002–03. The evaluation used information originally collected from Title IV institutions in 2002–03 and new or modified information collected by the Prior Year Data Revision System in 2003–04.¹³³

The analyses were conducted on eight IPEDS components:

- Tuition and Price;
- Employees by Assigned Position;
- Completions;
- Enrollment;
- Student Financial Aid;
- Finance;
- Salaries; and
- Graduation Rates.

Within each component, the analyses examined:

- the number of institutions making changes;
- the type of changes made;
- the magnitude of changes; and
- the impact of changes on published data.

For the academic year 2002–03, there were a total of 6,588 Title IV institutions and offices in the United States and other jurisdictions (6,508 institutions and 80 central or system offices) that were eligible to participate in the IPEDS surveys. However, not all IPEDS components were applicable for every eligible institution. The applicability of eligible institutions by IPEDS components are listed in Table 10.1.

¹³³ Recall that one of the limitations of using prior year data to assess the accuracy of previously submitted data is that there is no way to judge the accuracy of data submitted by institutions that did not resubmit data using the Prior Year Data Revision System. That is, institutions that did not resubmit may in fact have erroneous data.

Table 10.1. Distribution of eligible Title IV institutions by IPEDS component, applicable institutions, and total number of applicable institutions for academic year 2002–03

IPEDS component	Applicable institutions	Total number of applicable institutions
Tuition and Price	All institutions, excluding administrative offices	6,508
Employees by Assigned Position	All institutions, excluding administrative offices	6,325
Completions	All institutions that made awards during the 2001–02 academic year	6,481
Enrollment	All institutions	6,508
Student Financial Aid	Institutions that have full-time, first-time, degree/certificate-seeking undergraduate level students	5,945
Finance	All institutions and central offices with separate budgets	5,852
Salaries	4-year institutions (both degree-granting and non-degree granting) and 2-year degree granting institutions. Less-than-2-year institutions and 2-year non-degree-granting institutions are excluded	4,102
Graduation Rates	Institutions that have full-time, first-time, degree/certificate-seeking undergraduate level students	5,611

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS).

The evaluation also used information from the Thomson Corporation (Thomson Peterson data) to assess the validity of IPEDS data when compared to data collected by non-IPEDS sources. Not all IPEDS components could be compared to Thomson Peterson. Either the Thomson Peterson survey did not collect data related to a particular IPEDS component or the data items collected by Thomson Peterson were not comparable (i.e., different data item definitions).

A total of 3,529 institutions were identified for comparison. There were inconsistencies in reporting control and level of institution for these comparable institutions. Control and level of institution data values recorded in IPEDS were used for comparisons. Only for a selected number of data items in five components—Tuition and Price, Employees by Assigned Position, Enrollment, Student Financial Aid, and Finance—were comparisons available. If it was determined that a comparison was plausible, then the assessment was conducted based on institutions that were identified in both the IPEDS and Thomson Peterson surveys.

Summary of Findings by Component

Tuition and Price

Approximately 36 percent of Title IV institutions revised 2002–03 price of attendance data. Most changes were made by less-than-2-year, private for-profit, non-degree-granting institutions. The price data item changed most often was “off-campus (with family) other expenses.” The price data item exhibiting the largest difference between originally submitted values and revised values was “off-campus (not with family) room and board.” The large difference for this data item appeared to be caused by original data entry errors.

In general, the revisions made to the original data had a relatively small impact on most of the published price data in the E.D. Tabs. However, the revisions made to the “off-campus (not with family) room and board” data for private for-profit institutions significantly impacted the published estimates.

Only a few institutions (8 percent) reported the same data in the IPEDS and Thomson Peterson data collections consistently across all selected data items. Different question wordings or survey items in the data collections may account for some of these inconsistencies.

Employees by Assigned Position

Seventy-seven institutions (1.2 percent) changed employee data. Most were 4-year public and private not-for-profit institutions. The institutions that changed data least were less-than-2-year institutions.

All 77 institutions made changes that resulted in a different count for the number of employees at their institution. Of the variables entered directly, the greatest number of institutions changed counts for faculty not on a tenure track and the least number changed counts for graduate assistants.

Institutions made multiple changes to employee data. For all variables, the average number of changes per institution was 28. Most of these changes represent new entries that institutions reported for the first time in 2003 rather than revisions to data reported in 2002.

For both institutional and aggregate differences, the changes had little impact on the originally submitted employee counts. However, for some employee counts, the percentage change was high. In most cases, these high percentage changes were for part-time employees and graduate assistants whose occupational activity involved instruction (that is, part-time employees and graduate assistants who engaged primarily in instruction or in instruction, research, or public service).

A large number of institutions reported different data to IPEDS and Thomson Peterson. However, the magnitude of this difference was small. On average, it was no more than 17 faculty members for any faculty variable.

Completions

Only three percent of the Title IV institutions submitted revised Completions data. Even within these institutions, not all completions data were changed by institutions. Most institutions submitting revisions were providing data they previously had not submitted. For data that were changed, on average, the changes were small.

Missing values from the original submission were imputed, but the size of differences between imputed values and revised values was small, which indicates that the imputed values were acceptable.

Enrollment

A total of 6,508 Title IV institutions were eligible to provide enrollment data. Of this total, only 1.8 percent provided changes to any enrollment data during the 2004 revision period. The majority of the changes were made by public institutions, with private for-profit institutions making the least number of changes. For the various types of enrollment data reported, institutions made most of their changes to unduplicated headcount data. They made the least number of changes to CIP code data.

Among institutions making changes, the net differences between revised and original values were negligible in most cases. Additionally, imputation procedures estimated true values rather accurately for missing data. However, imputation procedures were less accurate in estimating the true values for Black non-Hispanic women and White non-Hispanic men and women.

The aggregate bias analysis revealed that, generally, differences between originally published estimates and revised estimates were very small. The majority of the differences were less than 1 percent. However, some rather interesting patterns did emerge and some differences were over 10 percent, most notably differences for first-time first-year undergraduate students enrolled part-time in private not-for-profit institutions. Almost without exception there were larger differences between originally published estimates and revised estimates for undergraduate counts. Additionally, part-time students (whether examined by race, gender, student level, or institutional control) were consistently underestimated, as were counts from private not-for-profit institutions.

A comparison of IPEDS and Thomson Peterson data indicates that enrollment counts are more likely to be in IPEDS data than in Thomson Peterson data. Only a small percentage (less than 1 percent) of comparable institutions provided enrollment data to Thomson Peterson that they did not provide to IPEDS.

A fairly high percentage of institutions providing data to both IPEDS and Thomson Peterson provided the same data to both. Among those that provided different data, the magnitude of the difference was usually less than 10 percent.

Finally, on average, institutions provided higher enrollment counts to Thomson Peterson than to IPEDS. The exceptions were for first-professional students and all race/ethnicity categories. Institutions provided higher counts for these student categories to IPEDS.

Student Financial Aid

Only about 1 percent of institutions eligible to submit student financial aid data (66 institutions) submitted revisions in the spring of 2004. Most of these institutions were reporting information that they failed to report in the original submission.

The impact of revised data on aggregate estimates is relatively small for most of the domains of interest—the number of students enrolled, the number of students receiving financial aid, and the average amount of financial aid received. The impact of these changes resulted in differences between published and revised estimates that are no greater than 1 percent of the originally published estimate.

IPEDS and Thomson Peterson collect student financial aid information differently. Not only do IPEDS and Thomson Peterson use different data items to obtain student financial aid information, but also the analysis indicates that these data may be reported differently. The reporting difference may be the result of different data concepts and definitions.

Finance

A total of 5,852 institutions provided financial data for 2001–02. Of this total, 2.9 percent (168 institutions) either revised previously reported data or submitted data they had not submitted in the spring of 2003.

The most commonly used reporting standard was the FASB for-profit standard. Most of the institutions using this standard were private for-profit less-than-2-year institutions. However, institutions using the FASB not-for-profit standards represent the largest group that made changes. Almost all institutions in this group were private 4-year institutions.

Institutions made only two types of changes—reported to revised and missing to reported. The majority of the institutions using pre-GASB 35, FASB not-for-profit, and FASB for-profit standards were providing data they had not submitted (missing to reported), while institutions using GASB 35 standards were revising data previously submitted (reported to revised).

Although a relatively small number of institutions made changes, the size of these changes was relatively large. Most of the changes made by institutions, regardless of the reporting standard used, were greater than 10 percent of the original value, with several changes being greater than 100 percent.

Imputation procedures for institutions using FASB not-for-profit and FASB for-profit standards were generally not very accurate. In most cases they greatly underestimated the true values. However, because similar inaccuracies were noted for reported to revised values for similar data

items, it may be that the procedures work well, but the data used in the procedures were not accurate.

Even though changes made by institutions were, on average, relatively large, these changes do not dramatically impact aggregate totals. There were, however, a few exceptions. The changes for scholarships and fellowships and expenditures for independent operations were relatively large for 2-year institutions using pre-GASB 35 standards (a 10 percent difference for scholarships and fellowships and a 19 percent difference for independent operations expenditures). Similarly, net grant aid for 4-year private institutions was underestimated by 11 percent.

The IPEDS and Thomson Peterson comparisons indicate that institutions were more likely to report data to IPEDS than to Thomson Peterson. Of institutions reporting data to both IPEDS and Thomson Peterson, a higher percentage reported different values. The magnitude of the difference was generally greater for total research expenditures. It is highly likely that the large differences noted for research expenditures are a function of the way institutions report this data item to IPEDS and Thomson Peterson.

Salaries

Only 1.3 percent of the Title IV institutions submitted revised Salaries data. Even within this small portion of institutions, not all salaries and benefits data were changed by institutions. Most of the changes for Part A were reported to revised, while most of the changes for Part B were reported to not applicable. For data that were changed, on average, the size of the change was small.

Most of the missing values from the original submission were imputed, but the size of differences between imputed values and revised values were small, which indicates that the imputed values were acceptable.

In general, most of the revisions made to the original data have a relatively small impact on most of the published E.D. Tabs tables.

Graduation Rates

A total of 87 institutions, representing 1.6 percent of all institutions, submitted changes to graduation rates data. All but two of these institutions were located in the United States.

Most of the changes made by these institutions were submissions of data not previously reported. Most of the changes to previously reported data were to records for White and Black non-Hispanic men and women.

For the reported to revised changes, institutions generally underreported GRS completion totals in their original submission. However, the differences between original and revised values were relatively small, not exceeding 10 students, except in the case of 2-year public institutions. For

that category, institutions underreported non-resident alien men and women and by over 40 students and Black non-Hispanic men and women by over 30 students.

Imputation procedures worked well for all groups except White non-Hispanic women. For this group, imputation procedures overestimated the true value by 35 students. Although this number is not large, it represents a large degree of inaccuracy relative to the accuracy with which other groups were estimated.

Changes made by institutions had little impact on aggregate estimates. Most of the changes resulted in a less than 1 percent change in originally published estimates. Those changes that were greater than 1 percent of the originally published estimates exceeded 5 percent in only one case; specifically, in the case of graduation rates for 4-year institutions in Alaska.

General Findings by Type of Comparison

Number of Institutions Making Changes

When all IPEDS components were considered, 41 percent of all eligible institutions (2,711 out of 6,588) changed at least one data item from any component. The majority of the institutions making changes made changes to the Tuition and Price component. Note, however, that in the Tuition and Price component evaluation the changes examined include not only changes in price of attendance but also changes in data items used for qualifying or screening institutions (such as questions on the predominant calendar system of the institution). Given this, if all components are considered except Tuition and Price, only 9 percent of all eligible institutions (590 out of 6,588) changed at least one data item.

This finding is highlighted even more when the components are examined individually (table 10.3). No more than 3 percent of eligible institutions made changes to their 2002–03 submissions, except for Tuition and Price. For this component, 2,359 institutions, representing 36 percent of all eligible institutions, made revisions to their original submission.

Table 10.2. Number of Title IV institutions that made any changes to IPEDS data by control of institution and level of institution: United States and other jurisdictions, 2003–04 revisions to 2002–03 data

IPEDS components and level of institution	Total	Public	Private	
			Not-for-profit	For-profit
All IPEDS components				
All institutions	2,711	636	495	1,580
4 years and above	667	216	356	95
At least 2 but less than 4 years	786	297	74	415
Less than 2 years	1,258	123	65	1,070
All IPEDS components (excluding Tuition and Price)				
All institutions	590	226	173	191
4 years and above	263	109	142	12
At least 2 but less than 4 years	174	95	23	56
Less than 2 years	153	22	8	123

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), data for the 2001–02 and 2002–03 academic years, submitted 2002–03 and revised 2003–04.

Table 10.3. Number of Title IV institutions that made any changes to 2001–02 and 2002–03 IPEDS data by control of institution, IPEDS component, and level of institution: United States and other jurisdictions, 2003–04 revisions to 2002–03 data

IPEDS components and level of institution	Total	Public	Private	
			Not-for-profit	For-profit
Tuition and Price				
All institutions	2,359	464	364	1,531
4 years and above	455	128	242	85
At least 2 but less than 4 years	669	220	60	389
Less than 2 years	1,235	116	62	1,057
Employee by Assigned Position				
All institutions	77	40	21	16
4 years and above	41	20	17	4
At least 2 but less than 4 years	21	15	4	2
Less than 2 years	15	5	0	10
Completions				
All institutions	177	34	48	95
4 years and above	45	13	30	2
At least 2 but less than 4 years	47	9	12	26
Less than 2 years	85	12	6	67
Enrollment				
All institutions	119	63	31	25
4 years and above	56	29	27	0
At least 2 but less than 4 years	47	31	3	13
Less than 2 years	16	3	1	12
Student Financial Aid				
All institutions	66	19	15	32
4 years and above	27	14	12	1
At least 2 but less than 4 years	19	5	3	11
Less than 2 years	20	†	†	20
Finance				
All institutions	157	60	52	45
4 years and above	92	39	48	5
At least 2 but less than 4 years	27	15	3	9
Less than 2 years	38	6	1	31
Salaries				
All institutions	52	23	21	8
4 years and above	31	10	20	1
At least 2 but less than 4 years	21	13	1	7
Less than 2 years	†	†	†	†
Graduation Rates				
All institutions	87	35	30	22
4 years and above	44	16	28	0
At least 2 but less than 4 years	23	18	2	3
Less than 2 years	20	1	0	19

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), data for the 2001–02 academic year and 2002–03 academic year, submitted 2002–03 and revised 2003–04.

This finding should not be interpreted to mean that institutions were more likely to report inaccurate data for this component. The procedure by which data revisions were made was different for tuition and price.

Specifically, as a normal data collection procedure, IPEDS collects tuition and price data for the current year and the two preceding years. The IPEDS web-based data collection system preloads data for the two preceding years into the web collection screen for possible revision. For the 2003–04 data collection, the system provided price data for 2001–02 and 2002–03 from the NCES database and requested data for only the 2003–04 school year. While entering 2003–04 tuition and price data, institutions had the opportunity to revise submissions for the 2001–02 and 2002–03 tuition and price data. Therefore, institutions were able to enter current year information and revise prior year information at the same time.

For all other components, institutions were required to enter a different screen if they wanted to make revisions. In other words, a separate step was required to revise prior year data. As a result, institutions may not have had the desire or motivation to go to a separate screen to modify previously submitted data, especially if the changes (at least from their point of view) were not substantial.¹³⁴

The analyses revealed a pattern between the type of institution making changes and the type of IPEDS data changed. For example, Private not-for-profit 4-year institutions made more changes than any other type of institution for Finance (48 out of 157 institutions), Graduation Rates (28 out of 87 institutions), and Salaries (20 out of 52 institutions). Private for-profit less-than-2-year institutions made more changes than any other type of institution for Completions (67 out of 177 institutions), Tuition and Price (1,057 out of 2,359 institutions), and Student Financial Aid (20 out of 66 institutions). Public 4-year institutions made most of the changes for Employees by Assigned position (20 out of 77 institutions), while public 2-year institutions made most of the changes for Enrollment (31 out of 119 institutions).

Types of Changes Made

Most of the institutions were submitting data they failed to submit during the original data collection period. This was the case for four of the eight components examined—Employees by Assigned position, Completions, Student Financial Aid, and Finance where between 40 – 60 percent of the records changed were missing to reported or not applicable to reported. The exception was with the Finance component for public institutions using GASB 35 standards, where over 90 percent of the records changed were revisions to previously reported data. Only for Tuition and Price, Enrollment, and Salaries were the majority of changes revisions to previously reported data (over 50 percent for most variables). For Graduation Rates, the number of changes to previously reported data was approximately the same as the number of submissions of previously unreported data.

¹³⁴ This latter conclusion is given more credibility when the size of changes for tuition and price data were examined. Even though a large number of institutions made changes, the actual size of individual changes were very small and had very little impact on published aggregate estimates.

Most of the private not-for-profit 4-year institutions that made changes were submitting data they previously had not reported. These institutions represented the largest number of institutions submitting changes for Finance (48 out of 157 institutions) and Graduation Rates (28 out of 87 institutions). The exception was for Salaries where most of the changes were reported to revised with private not-for-profit 4-year institutions representing the largest number of institutions making changes (20 out of 52 institutions).

Most of the institutions revising data that were previously submitted were public 2-year institutions and private for-profit less-than-2-year institutions. These institutions represented the largest number of institutions making changes for Enrollment (31 out of 119 institutions) and Tuition and Price (1,057 out of 2,359 institutions), respectively.

Magnitude of Individual Changes

Differences between reported to revised values for all components were relatively small when compared to originally reported values. In almost all cases the relative difference between the original and revised value was less than 10 percent. The exception was for the Finance component where a majority of the differences were greater than 10 percent of the original reported value.

Imputation procedures tended to estimate the true values (assuming that revised values represented true values) very well for all components. Here, the exception was for the Enrollment component, where imputation procedures worked less well for Black non-Hispanic women and White non-Hispanic men and women. Black non-Hispanic women were underestimated by 19 students, White non-Hispanic men by 45 students, and White non-Hispanic women by 17 students. Differences between revised submissions and imputed values were less than 10 students for all other demographic groups.

For the components where the data were perturbed—Student Financial Aid, Graduation Rates, and Salaries—institutions did not make any changes.

Impact of Changes on Aggregate Differences Between Reported and Revised Data

Even though for some components the number of institutions making changes and the magnitude of some individual differences was large, the impact on published data across all components was very small, being less than 5 percent (up or down) of the originally published estimate in almost all cases. There were, however, a few exceptions—staff totals for part-time employees with no faculty status, enrollment totals for first-time, first-year part-time students, and finance data for independent operations expenditures for 2-year institutions using pre-GASB 35 standards.

For staff totals for part-time employees with no faculty status the originally published value was overestimated by 30 percent. For enrollment totals for first-time, first-year part-time students the originally published values were overestimated by 11 percent. For finance data for independent expenditures for 2-year institutions using pre-GASB 35 standards the originally published estimate was underestimated by 19 percent.

IPEDS and Thomson Peterson Comparison

This assessment was able to compare a selected number of IPEDS and Thomson Peterson data items for five of the eight components—Tuition and Price, Employees by Assigned Position, Enrollment, Student Aid, and Finance. Many comparisons were either not available or were less than ideal due to the mandatory nature of IPEDS data as opposed to the voluntary nature of Thomson Peterson data and the different data collection methodologies. These differences include such factors as:

- Differences in purpose;
- Imputed data for missing values in IPEDS whereas Thomson Peterson does not impute data;
- Varying definitions and question wording;
- Differences in survey timing.

Only for two of these components—Employees by Assigned Position and Enrollment—were the variables directly comparable in the sense that no data modifications were necessary prior to making comparisons. In all other situations IPEDS or Thomson Peterson collected similar components of a comparable variable that needed to be computed before actual comparisons could be made.

Without exception among comparable institutions, data items were more likely to be found in IPEDS data than in Thomson Peterson. That is, institutions either reported the data to both IPEDS and Thomson Peterson or to IPEDS only. Very rarely did an institution report data to Thomson Peterson that they did not report to IPEDS. In no case did more than 5 percent of the comparable institutions report data to Thomson Peterson that they did not report to IPEDS – specifically, 2 percent for Tuition and Price, 4 percent for Employees by Assigned Position, 1 percent for Enrollment, 4 percent for Student Aid, and 1 percent for Finance.

Also, for institutions reporting data to both IPEDS and Thomson Peterson, only for the Enrollment component did more institutions report similar data than those that reported different data. On average, 42 percent of the comparable institutions reported the same data compared to, on average, 32 percent that reported different data. For all other components, more institutions reported different data to IPEDS and Thomson Peterson.

Only for the Employees by Assigned Position and Enrollment components was the magnitude of differences between IPEDS and Thomson Peterson values less than 10 percent. Differences greater than this were found for all other components. The large differences noted for the other components may have more to do with different definitions and methods of collection than with institutions reporting different data.

General Conclusions

Based on revised submissions by eligible Title IV institutions it was determined that very few institutions modified their original submissions and among those that did, the magnitude of the change had very little impact on originally reported data.

However, if the procedures used to revise data for tuition and price can be used as an example, it may be the case that considerably more institutions would modify their submissions if they were able to revise prior year information at the same time they were entering current year data. Recall that 36 percent of eligible institutions made changes to tuition and price data, while no more than 3 percent made changes to any other component. The difference for the tuition and price component was that institutions were able to revise prior year data during their current year submissions.

On the other hand, it may be that once institutions become better acquainted with the Prior Year Data Revision System they will use it more. Recall that this was the first year that institutions could use this system. In this sense, being able to revise prior year information as current year data are being entered may not be as important as getting accustomed to a new procedure. Again tuition and price could serve as an example in that revising prior year data has been a part of the normal process for several years.

Nevertheless, even though a large number of institutions made changes for the Tuition and Price component, the impact of these changes on individual institutional values and aggregate published estimates was negligible. On the other hand, there is the possibility that in the future larger numbers of institutions making changes for other components may impact institutional values and subsequently aggregate estimates, especially for components such as Finance where differences for individual institutional values were large.

Given that Thomson Peterson is one of the larger postsecondary databases, results tend to confirm the perception that IPEDS is the most comprehensive data system available for information related to postsecondary education. Information was more likely to be found in IPEDS than in Thomson Peterson. Although the findings indicated that most institutions provided different data for comparable data items, these differences are often the result of different methods of data collection and item definitions. This conclusion is premised on the comparability of data for items that were collected in a similar manner by IPEDS and Thomson Peterson (i.e., employee data items and enrollment data items), and the lack of comparability of data for items that were collected in a similar but different manner by IPEDS and Thomson Peterson (i.e., tuition and price, student financial aid, and finance).

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APPENDIX A. IMPUTATION FLAG VALUES

Table A.1. Codes for imputation flag values contained in IPEDS data files

Variable code	Variable description
C	Analyst corrected reported value
G	Data generated from other data values
D	Do not know
Z	Implied zero
P	Imputed using carry forward procedure
N	Imputed using nearest neighbor procedure
L	Imputed using group median procedure
B	Institution left item blank
A	Not applicable
Q	Partial imputation
Y	Particular first-professional field not applicable
R	Reported

**APPENDIX B. VARIABLES IN THE FINAL ANALYSIS FILE FOR THE TUITION
AND PRICE COMPONENT**

Table B.1. List of variables in the IPEDS analysis file for the Tuition and Price component

Variable name	Description	Data source
CALSYS	Calendar system	Price02.sd2
ACT	Status of institution	Hd2002.sd2
SECTOR	Sector of institution	Hd2002.sd2
OBereg	OBE region code	Hd2002.sd2
ICLEVEL	Level of institution	Hd2002.sd2
CONTROL	Control of institution	Hd2002.sd2
DEGGRANT	Degree-granting status	Hd2002.sd2
PSET4FLG	Postsecondary and Title IV institution indicator	Hd2002.sd2
CALSYS	Calendar system	Price02.sd2
FT_FTUG	Full-time, first-time degree/certificate-seeking undergraduate students enrolled	Price02.sd2
CIPCODE1	CIP code of largest program	Price02.sd2
CIPLGTH1	Total length of largest program in contact hours	Price02.sd2
CHG1PY3	Tuition and fees of the largest program (original)	Price02.sd2
CHG1PY2	Tuition and fees of the largest program (revision)	Price03.sd2
CHG4PY3	Books and supplies of the largest program (original)	Price02.sd2
CHG4PY2	Books and supplies of the largest program (revision)	Price03.sd2
CHG5PY3	On campus room and board charges of the largest program (original)	Price02.sd2
CHG5PY2	On campus room and board charges of the largest program (revision)	Price03.sd2
CHG6PY3	On campus other expenses of the largest program (original)	Price02.sd2
CHG6PY2	On campus other expenses of the largest program (revision)	Price03.sd2
CHG7PY3	Off campus (not with family) room and board charges of the largest program (original)	Price02.sd2
CHG7PY2	Off campus (not with family) room and board charges of the largest program (revision)	Price03.sd2
CHG8PY3	Off campus (not with family) other expenses of the largest program (original)	Price02.sd2
CHG8PY2	Off campus (not with family) other expenses of the largest program (revision)	Price03.sd2
CHG9PY3	Off campus (with family) other expenses of the largest program (original)	Price02.sd2
CHG9PY2	Off campus (with family) other expenses of the largest program (revision)	Price03.sd2
CHG1AY3	Published in-district tuition and fees (original)	Price02.sd2
CHG1AY2	Published in-district tuition and fees (revision)	Price03.sd2
CHG2AY3	Published in-state tuition and fees (original)	Price02.sd2
CHG2AY2	Published in-state tuition and fees (revision)	Price03.sd2
CHG3AY3	Published out-of-state tuition and fees (original)	Price02.sd2
CHG3AY2	Published out-of-state tuition and fees (revision)	Price03.sd2
CHG4AY3	Books and supplies (original)	Price02.sd2
CHG4AY2	Books and supplies (revision)	Price03.sd2
CHG5AY3	On campus, room and board (original)	Price02.sd2
CHG5AY2	On campus, room and board (revision)	Price03.sd2
CHG6AY3	On campus, other expenses (original)	Price02.sd2
CHG6AY2	On campus, other expenses (revision)	Price03.sd2
CHG7AY3	Off campus (not with family), room and board (original)	Price02.sd2
CHG7AY2	Off campus (not with family), room and board (revision)	Price03.sd2
CHG8AY3	Off campus (not with family), other expenses (original)	Price02.sd2
CHG8AY2	Off campus (not with family), other expenses (revision)	Price03.sd2
CHG9AY3	Off campus (with family), other expenses (original)	Price02.sd2
CHG9AY2	Off campus (with family), other expenses (revision)	Price03.sd2

**APPENDIX C. VARIABLES IN THE FINAL ANALYSIS FILE FOR THE EAP
COMPONENT**

Table C.1. List of variables in the IPEDS analysis file for the EAP component

Variable name	Description	Data source
Unitid	IPEDS institution unique identifier	Eap2002.sd2
Typecd	Employee type	Eap2002.sd2
Functcd	Primary function/occupational activity	Eap2002.sd2
Fstat1_org	Tenured faculty	Eap2002.sd2
Fstat2_org	Nontenured on tenure track faculty	Eap2002.sd2
Fstat3_org	Not on tenure track/no tenure system	Eap2002.sd2
Fstat4_org	Employees without faculty status	Eap2002.sd2
Fstat5_org	Total employees	Eap2002.sd2
Fstat6_org	Graduate assistants (applicable to part-time only)	Eap2002.sd2
Xfstat1	fstat1_org imputation flag	Eap2002.sd2
Xfstat2	fstat2_org imputation flag	Eap2002.sd2
Xfstat3	fstat3_org imputation flag	Eap2002.sd2
Xfstat4	fstat4_org imputation flag	Eap2002.sd2
Xfstat5	fstat5_org imputation flag	Eap2002.sd2
Xfstat6	fstat6_org imputation flag	Eap2002.sd2
Fstat1_rev	Revised tenured faculty	Eap2002_rev.sas7bdat
Fstat2_rev	Revised nontenured on tenure track faculty	Eap2002_rev.sas7bdat
Fstat3_rev	Revised not on tenure track/no tenure system	Eap2002_rev.sas7bdat
Fstat4_rev	Revised employees without faculty status	Eap2002_rev.sas7bdat
Fstat5_rev	Revised total employees	Eap2002_rev.sas7bdat
Fstat6_rev	Revised graduate assistants (applicable to part-time only)	Eap2002_rev.sas7bdat
Instnm	Institution (entity) name	Hd2002.sd
Addr	Street address or post office box	Hd2002.sd
City	City location of institution	Hd2002.sd
Stabbr	USPS state abbreviation	Hd2002.sd
Zip	ZIP code	Hd2002.sd
Hdegoffr	Highest degree offered	Hd2002.sd
Sector	Sector of institution	Hd2002.sd
Control	Control of institution	Hd2002.sd
Medical	Institution grants a medical degree	Hd2002.sd
Iclevel	Level of institution	Hd2002.sd
Affil	Affiliation of institution	Hd2002.sd
Carnegie	Carnegie classification code	Hd2002.sd
Deggrant	Degree-granting status	Hd2002.sd
Pset4flg	Postsecondary and Title IV institution indicator	Hd2002.sd
Fips	FIPS state code	Hd2002.sd
Act	Status of institution	Hd2002.sd
Obereg	Geographic region	Hd2002.sd
Stat_eap	Response status—Employees by Assigned Position	Hd2002.sd
Lock_eap	Status of EAP component when data collection closed	Hd2002.sd
Prch_eap	Parent/child indicator EAP	Hd2002.sd
Idx_eap	UNITID of parent institution reporting EAP	Hd2002.sd
Imp_eap	Type of Imputation method EAP	Hd2002.sd
Stat_eap_r	Revised response status—Employees by Assigned Position	Hd2002_rev.sas7bdat
Lock_eap_r	Revised status of EAP component when data collection closed	Hd2002_rev.sas7bdat
Prch_eap_r	Revised parent/child indicator EAP	Hd2002_rev.sas7bdat
Idx_eap_r	Revised UNITID of parent institution reporting EAP	Hd2002_rev.sas7bdat
Imp_eap_r	Revised type of Imputation method EAP	Hd2002_rev.sas7bdat

Table C.2. List of variables used in Thomson Peterson comparison

Variable name	Description	Data source
Unitid	IPEDS institution unique identifier	Eap2002.sd2
Typecd	Employee type	Eap2002.sd2
Functcd	Primary function/occupational activity	Eap2002.sd2
Fstat1_org	Tenured faculty	Eap2002.sd2
Fstat2_org	Nontenured on tenure track faculty	Eap2002.sd2
Fstat3_org	Not on tenure track/no tenure system	Eap2002.sd2
Fstat1_rev	Revised tenured faculty	Eap2002_rev.sas7bdat
Fstat2_rev	Revised nontenured on tenure track faculty	Eap2002_rev.sas7bdat
Fstat3_rev	Revised not on tenure track/no tenure system	Eap2002_rev.sas7bdat
Fstat4_rev	Revised employees without faculty status	Eap2002_rev.sas7bdat
MAIN_IPEDS_CODE	Corresponding IPEDS unit_id for institution	UX_Inst.txt
INUN_ID	Primary key—institution/organization/unit ID number	UG_Faculty.txt
FT_N	Number of undergraduate and graduate full-time faculty teaching at the institution	UG_Faculty.txt
PT_N	Number of undergraduate and graduate part-time faculty teaching at the institution	UG_Faculty.txt
TOT_N	Total number of undergraduate and graduate faculty teaching at the institution	UG_Faculty.txt

**APPENDIX D. VARIABLES IN THE FINAL ANALYSIS FILE FOR THE
COMPLETIONS COMPONENT**

Table D.1. List of IPEDS variables in the analysis file for the Completions component

Variable name	Description	Data source
UNITID	Institution ID	All Files
SOURCE	Source of datasets (constructed variable)	CC0102.sd2 and C2002_A_REV.sd2
SECTOR	Sector of institution	Hd2002.sd2
ICLEVEL	Level of institution	Hd2002.sd2
CONTROL	Control of institution	Hd2002.sd2
DEGGRANT	Degree-granting status	Hd2002.sd2
PSET4FLG	Postsecondary and Title IV institution indicator	Hd2002.sd2
STABBR	Post office state abbreviation code	Hd2002.sd2
FIPS	FIPS state code	Hd2002.sd2
STAT_C	Response status of completions data	Hd2002.sd2
LOCK_C	Final lock/edit status of completions data	Hd2002.sd2
PRCH_C	Parent/child indicator for completions	Hd2002.sd2
IDX_C	UNITID of parent institution completions	Hd2002.sd2
IMP_C	Imputation status of completions	Hd2002.sd2
STAT_C_REV	Response status of completions data	Hd2002_REV.sd2
LOCK_C_REV	Final lock/edit status of completions data	Hd2002_REV.sd2
PRCH_C_REV	Parent/child indicator for completions	Hd2002_REV.sd2
IDX_C_REV	UNITID of parent institution completions	Hd2002_REV.sd2
IMP_C_REV	Imputation status of completions	Hd2002_REV.sd2
AWLEVEL	Award level code	CC0102.sd2 and C2002_A_REV.sd2
CIPCODE	Classification of instructional program	CC0102.sd2 and C2002_A_REV.sd2
MAJORNUM	First or second major indicator	CC0102.sd2 and C2002_A_REV.sd2
CRACE01	Nonresident alien men	CC0102.sd2
CRACE02	Nonresident alien women	CC0102.sd2
CRACE03	Black non-Hispanic men	CC0102.sd2
CRACE04	Black non-Hispanic women	CC0102.sd2
CRACE05	American Indian or Alaskan Native men	CC0102.sd2
CRACE06	American Indian or Alaskan Native women	CC0102.sd2
CRACE07	Asian or Pacific Islander men	CC0102.sd2
CRACE08	Asian or Pacific Islander women	CC0102.sd2
CRACE09	Hispanic men	CC0102.sd2
CRACE10	Hispanic women	CC0102.sd2
CRACE11	White non-Hispanic men	CC0102.sd2
CRACE12	White non-Hispanic women	CC0102.sd2
CRACE13	Race/ethnicity unknown men	CC0102.sd2
CRACE14	Race/ethnicity unknown women	CC0102.sd2
CRACE15	Grand total men	CC0102.sd2
CRACE16	Grand total women	CC0102.sd2
XCRACE01	Item imputation flag for nonresident alien men	CC0102.sd2
XCRACE02	Item imputation flag for nonresident alien women	CC0102.sd2
XCRACE03	Item imputation flag for Black non-Hispanic men	CC0102.sd2
XCRACE04	Item imputation flag for Black non-Hispanic women	CC0102.sd2

Table D.1. List of IPEDS variables in the analysis file for the Completions component—Continued

Variable name	Description	Data source
XCRACE05	Item imputation flag for American Indian or Alaskan Native men	CC0102.sd2
XCRACE06	Item imputation flag for American Indian or Alaskan Native women	CC0102.sd2
XCRACE07	Item imputation flag for Asian or Pacific Islander men	CC0102.sd2
XCRACE08	Item imputation flag for Asian or Pacific Islander women	CC0102.sd2
XCRACE09	Item imputation flag for Hispanic men	CC0102.sd2
XCRACE10	Item imputation flag for Hispanic women	CC0102.sd2
XCRACE11	Item imputation flag for White non-Hispanic men	CC0102.sd2
XCRACE12	Item imputation flag for White non-Hispanic women	CC0102.sd2
XCRACE13	Item imputation flag for race/ethnicity unknown men	CC0102.sd2
XCRACE14	Item imputation flag for race/ethnicity unknown women	CC0102.sd2
XCRACE15	Item imputation flag for grand total men	CC0102.sd2
XCRACE16	Item imputation flag for grand total women	CC0102.sd2
CRACE01_REV	Nonresident alien men	C2002_A_REV.sd2
CRACE02_REV	Nonresident alien women	C2002_A_REV.sd2
CRACE03_REV	Black non-Hispanic men	C2002_A_REV.sd2
CRACE04_REV	Black non-Hispanic women	C2002_A_REV.sd2
CRACE05_REV	American Indian or Alaskan Native men	C2002_A_REV.sd2
CRACE06_REV	American Indian or Alaskan Native women	C2002_A_REV.sd2
CRACE07_REV	Asian or Pacific Islander men	C2002_A_REV.sd2
CRACE08_REV	Asian or Pacific Islander women	C2002_A_REV.sd2
CRACE09_REV	Hispanic men	C2002_A_REV.sd2
CRACE10_REV	Hispanic women	C2002_A_REV.sd2
CRACE11_REV	White non-Hispanic men	C2002_A_REV.sd2
CRACE12_REV	White non-Hispanic women	C2002_A_REV.sd2
CRACE13_REV	Race/ethnicity unknown men	C2002_A_REV.sd2
CRACE14_REV	Race/ethnicity unknown women	C2002_A_REV.sd2
CRACE15_REV	Grand total men	C2002_A_REV.sd2
CRACE16_REV	Grand total women	C2002_A_REV.sd2
XCRACE01_REV	Item imputation flag for nonresident alien men	C2002_A_REV.sd2
XCRACE02_REV	Item imputation flag for nonresident alien women	C2002_A_REV.sd2
XCRACE03_REV	Item imputation flag for Black non-Hispanic men	C2002_A_REV.sd2
XCRACE04_REV	Item imputation flag for Black non-Hispanic women	C2002_A_REV.sd2
XCRACE05_REV	Item imputation flag for American Indian or Alaskan Native men	C2002_A_REV.sd2
XCRACE06_REV	Item imputation flag for American Indian or Alaskan Native women	C2002_A_REV.sd2
XCRACE07_REV	Item imputation flag for Asian or Pacific Islander men	C2002_A_REV.sd2
XCRACE08_REV	Item imputation flag for Asian or Pacific Islander women	C2002_A_REV.sd2
XCRACE09_REV	Item imputation flag for Hispanic men	C2002_A_REV.sd2
XCRACE10_REV	Item imputation flag for Hispanic women	C2002_A_REV.sd2
XCRACE11_REV	Item imputation flag for White non-Hispanic men	C2002_A_REV.sd2
XCRACE12_REV	Item imputation flag for White non-Hispanic women	C2002_A_REV.sd2
XCRACE13_REV	Item imputation flag for race/ethnicity unknown men	C2002_A_REV.sd2
XCRACE14_REV	Item imputation flag for race/ethnicity unknown women	C2002_A_REV.sd2
XCRACE15_REV	Item imputation flag for grand total men	C2002_A_REV.sd2
XCRACE16_REV	Item imputation flag for grand total women	C2002_A_REV.sd2

**APPENDIX E. VARIABLES IN THE FINAL ANALYSIS FILE FOR THE
ENROLLMENT COMPONENT**

Table E.1. List of variables in the IPEDS analysis file for the Enrollment component

Variable name	Description	Data source
UNITID	IPEDS institution unique identifier	EF2002A.sd2
LINE	Type of student counted	EF2002A.sd2
SECTION	Attendance status	EF2002A.sd2
LSTUDY	Level of study	EF2002A.sd2
EFRACE01_org	Nonresident alien men	EF2002A.sd2
EFRACE02_org	Nonresident alien women	EF2002A.sd2
EFRACE03_org	Black, non-Hispanic men	EF2002A.sd2
EFRACE04_org	Black, non-Hispanic women	EF2002A.sd2
EFRACE05_org	American Indian or Alaskan Native men	EF2002A.sd2
EFRACE06_org	American Indian or Alaskan Native women	EF2002A.sd2
EFRACE07_org	Asian or Pacific Islander men	EF2002A.sd2
EFRACE08_org	Asian or Pacific Islander women	EF2002A.sd2
EFRACE09_org	Hispanic men	EF2002A.sd2
EFRACE10_org	Hispanic women	EF2002A.sd2
EFRACE11_org	White, non-Hispanic men	EF2002A.sd2
EFRACE12_org	White, non-Hispanic women	EF2002A.sd2
EFRACE13_org	Race/ethnicity unknown men	EF2002A.sd2
EFRACE14_org	Race/ethnicity unknown women	EF2002A.sd2
EFRACE15_org	Grand total men	EF2002A.sd2
EFRACE16_org	Grand total women	EF2002A.sd2
UNITID	IPEDS institution unique identifier	EF2002C.sd2
LINE	State residence of student when first admitted	EF2002C.sd2
EFRES01_org	First-time, first-year students (degree-seeking only)	EF2002C.sd2
EFRES02_org	first-time, first-year students who graduated from high school in the past 12 months	EF2001C.sd2
UNITID	IPEDS institution unique identifier	EF2002CP.sd2
LINE	Type of student counted	EF2002CP.sd2
SECTION	Attendance status	EF2002CP.sd2
LSTUDY	Level of study	EF2002CP.sd2
CIPCODE_org	CIP code for major field of study	EF2002CP.sd2
EFRACE01_org	Nonresident alien men	EF2002CP.sd2
EFRACE02_org	Nonresident alien women	EF2002CP.sd2
EFRACE03_org	Black non-Hispanic men	EF2002CP.sd2
EFRACE04_org	Black non-Hispanic women	EF2002CP.sd2
EFRACE05_org	American Indian/Alaska Native men	EF2002CP.sd2
EFRACE06_org	American Indian/Alaska Native women	EF2002CP.sd2
EFRACE07_org	Asian or Pacific Islander men	EF2002CP.sd2
EFRACE08_org	Asian or Pacific Islander women	EF2002CP.sd2
EFRACE09_org	Hispanic men	EF2002CP.sd2
EFRACE10_org	Hispanic women	EF2002CP.sd2
EFRACE11_org	White non-Hispanic men	EF2002CP.sd2
EFRACE12_org	White non-Hispanic women	EF2002CP.sd2
EFRACE13_org	Race/ethnicity unknown men	EF2002CP.sd2
EFRACE14_org	Race/ethnicity unknown women	EF2002CP.sd2
EFRACE15_org	Total men	EF2002CP.sd2
EFRACE16_org	Total women	EF2002CP.sd2
UNITID	IPEDS institution unique identifier	EFFY2002.sd2
LSTUDY	Type of student	EFFY2002.sd2
FYRACE01_org	Nonresident alien men	EFFY2002.sd2

Table E.1. List of variables in the IPEDS analysis file for the Enrollment component—Continued

Variable name	Description	Data source
FYRACE02_org	Nonresident alien women	EFFY2002.sd2
FYRACE03_org	Black, non-Hispanic men	EFFY2002.sd2
FYRACE04_org	Black, non-Hispanic women	EFFY2002.sd2
FYRACE05_org	American Indian or Alaskan Native men	EFFY2002.sd2
FYRACE06_org	American Indian or Alaskan Native women	EFFY2002.sd2
FYRACE07_org	Asian or Pacific Islander men	EFFY2002.sd2
FYRACE08_org	Asian or Pacific Islander women	EFFY2002.sd2
FYRACE09_org	Hispanic men	EFFY2002.sd2
FYRACE10_org	Hispanic women	EFFY2002.sd2
FYRACE11_org	White, non-Hispanic men	EFFY2002.sd2
FYRACE12_org	White, non-Hispanic women	EFFY2002.sd2
FYRACE13_org	Race/ethnicity unknown men	EFFY2002.sd2
FYRACE14_org	Race/ethnicity unknown women	EFFY2002.sd2
FYRACE15_org	Grand total men	EFFY2002.sd2
FYRACE16_org	Grand total women	EFFY2002.sd2
FYRACE17_org	Grand total (men and women)	EFFY2002.sd2
UNITID	IPEDS institution unique identifier	EFIA2002.sd2
CDACTUA_ org	12-month instructional activity credit hours: undergraduate	EFIA2002.sd2
CNACTUA_ org	12-month instructional activity contact hours: undergraduate	EFIA2002.sd2
CDACTGA_ org	12-month instructional activity credit hours: graduate	EFIA2002.sd2
XEFRACE01	EFRACE01_ org imputation flag	EF2002A.sd2
XEFRACE02	EFRACE02_ org imputation flag	EF2002A.sd2
XEFRACE03	EFRACE03_ org imputation flag	EF2002A.sd2
XEFRACE04	EFRACE04_ org imputation flag	EF2002A.sd2
XEFRACE05	EFRACE05_ org imputation flag	EF2002A.sd2
XEFRACE06	EFRACE06_ org imputation flag	EF2002A.sd2
XEFRACE07	EFRACE07_ org imputation flag	EF2002A.sd2
XEFRACE08	EFRACE08_ org imputation flag	EF2002A.sd2
XEFRACE09	EFRACE09_ org imputation flag	EF2002A.sd2
XEFRACE10	EFRACE10_ org imputation flag	EF2002A.sd2
XEFRACE11	EFRACE11_ org imputation flag	EF2002A.sd2
XEFRACE12	EFRACE12_ org imputation flag	EF2002A.sd2
XEFRACE13	EFRACE13_ org imputation flag	EF2002A.sd2
XEFRACE14	EFRACE14_ org imputation flag	EF2002A.sd2
XEFRACE15	EFRACE15_ org imputation flag	EF2002A.sd2
XEFRACE16	EFRACE16_ org imputation flag	EF2002A.sd2
XEFRES01	EFRES01_ org imputation flag	EF2001C.sd2
XEFRES02	EFRES02_ org imputation flag	EF2001C.sd2
XCIPCODE	CIPCODE_ org imputation flag	EF2002CP.sd2
XEFCIPLEV	EFCIPLEV_ org imputation flag	EF2002CP.sd2
XEFRACE01	EFRACE01_ org imputation flag	EF2002CP.sd2
XEFRACE02	EFRACE02_ org imputation flag	EF2002CP.sd2
XEFRACE03	EFRACE03_ org imputation flag	EF2002CP.sd2
XEFRACE04	EFRACE04_ org imputation flag	EF2002CP.sd2
XEFRACE05	EFRACE05_ org imputation flag	EF2002CP.sd2
XEFRACE06	EFRACE06_ org imputation flag	EF2002CP.sd2
XEFRACE07	EFRACE07_ org imputation flag	EF2002CP.sd2
XEFRACE08	EFRACE08_ org imputation flag	EF2002CP.sd2
XEFRACE09	EFRACE09_ org imputation flag	EF2002CP.sd2
XEFRACE10	EFRACE10_ org imputation flag	EF2002CP.sd2

Table E.1. List of variables in the IPEDS analysis file for the Enrollment component—Continued

Variable name	Description	Data source
XEFRACE11	EFRACE11_org imputation flag	EF2002CP.sd2
XEFRACE12	EFRACE12_org imputation flag	EF2002CP.sd2
XEFRACE13	EFRACE13_org imputation flag	EF2002CP.sd2
XEFRACE14	EFRACE14_org imputation flag	EF2002CP.sd2
XEFRACE15	EFRACE15_org imputation flag	EF2002CP.sd2
XEFRACE16	EFRACE16_org imputation flag	EF2002CP.sd2
XFYRACE01	FYRACE01_org imputation flag	EFFY2002.sd2
XFYRACE02	FYRACE02_org imputation flag	EFFY2002.sd2
XFYRACE03	FYRACE03_org imputation flag	EFFY2002.sd2
XFYRACE04	FYRACE04_org imputation flag	EFFY2002.sd2
XFYRACE05	FYRACE05_org imputation flag	EFFY2002.sd2
XFYRACE06	FYRACE06_org imputation flag	EFFY2002.sd2
XFYRACE07	FYRACE07_org imputation flag	EFFY2002.sd2
XFYRACE08	FYRACE08_org imputation flag	EFFY2002.sd2
XFYRACE09	FYRACE09_org imputation flag	EFFY2002.sd2
XFYRACE10	FYRACE10_org imputation flag	EFFY2002.sd2
XFYRACE11	FYRACE11_org imputation flag	EFFY2002.sd2
XFYRACE12	FYRACE12_org imputation flag	EFFY2002.sd2
XFYRACE13	FYRACE13_org imputation flag	EFFY2002.sd2
XFYRACE14	FYRACE14_org imputation flag	EFFY2002.sd2
XFYRACE15	FYRACE15_org imputation flag	EFFY2002.sd2
XFYRACE16	FYRACE16_org imputation flag	EFFY2002.sd2
XFYRACE17	FYRACE17_org imputation flag	EFFY2002.sd2
XCDACTUA	CDACTUA_org imputation flag	EFIA2002.sd2
XCNACTUA	CNACTUA_org imputation flag	EFIA2002.sd2
XCDACTGA	CDACTGA_org imputation flag	EFIA2002.sd2
UNITID	IPEDS institution unique identifier	EF2002A_rev.sas
LINE	Type of student counted	EF2002A_rev.sas
SECTION	Attendance status	EF2002A_rev.sas
LSTUDY	Level of study	EF2002A_rev.sas
EFRACE01_rev	Revised nonresident alien men	EF2002A_rev.sas
EFRACE02_rev	Revised nonresident alien women	EF2002A_rev.sas
EFRACE03_rev	Revised Black, non-Hispanic men	EF2002A_rev.sas
EFRACE04_rev	Revised Black, non-Hispanic women	EF2002A_rev.sas
EFRACE05_rev	Revised American Indian or Alaskan Native men	EF2002A_rev.sas
EFRACE06_rev	Revised American Indian or Alaskan Native women	EF2002A_rev.sas
EFRACE07_rev	Revised Asian or Pacific Islander men	EF2002A_rev.sas
EFRACE08_rev	Revised Asian or Pacific Islander women	EF2002A_rev.sas
EFRACE09_rev	Revised Hispanic men	EF2002A_rev.sas
EFRACE10_rev	Hispanic women	EF2002A_rev.sas
EFRACE11_rev	Revised White, non-Hispanic men	EF2002A_rev.sas
EFRACE12_rev	Revised White, non-Hispanic women	EF2002A_rev.sas
EFRACE13_rev	Revised Race/ethnicity unknown men	EF2002A_rev.sas
EFRACE14_rev	Revised Race/ethnicity unknown women	EF2002A_rev.sas
EFRACE15_rev	Revised grand total men	EF2002A_rev.sas
EFRACE16_rev	Revised grand total women	EF2002A_rev.sas
UNITID	IPEDS institution unique identifier	EF2001C_rev.sas
LINE	State residence of student when first admitted	EF2001C_rev.sas
EFRES01_rev	Revised first-time first-year students (degree-seeking only)	EF2001C_rev.sas

Table E.1. List of variables in the IPEDS analysis file for the Enrollment component—Continued

Variable name	Description	Data source
EFRES02_rev	Revised first-time, first-year students who graduated from high school in the past 12 months	EF2001C_rev.sas
UNITID	IPEDS institution unique identifier	EF2002CP_rev.sas
LINE	Type of student counted	EF2002CP_rev.sas
SECTION	Attendance status	EF2002CP_rev.sas
LSTUDY	Level of study	EF2002CP_rev.sas
CIPCODE_rev	Revised CIP code for major field of study	EF2002CP_rev.sas
EFRACE01_rev	Revised Nonresident alien men	EF2002CP_rev.sas
EFRACE02_rev	Revised nonresident alien women	EF2002CP_rev.sas
EFRACE03_rev	Revised Black non-Hispanic men	EF2002CP_rev.sas
EFRACE04_rev	Revised Black non-Hispanic women	EF2002CP_rev.sas
EFRACE05_rev	Revised American Indian/Alaskan Native men	EF2002CP_rev.sas
EFRACE06_rev	Revised American Indian/Alaskan Native women	EF2002CP_rev.sas
EFRACE07_rev	Revised Asian or Pacific Islander men	EF2002CP_rev.sas
EFRACE08_rev	Revised Asian or Pacific Islander women	EF2002CP_rev.sas
EFRACE09_rev	Revised Hispanic men	EF2002CP_rev.sas
EFRACE10_rev	Revised Hispanic women	EF2002CP_rev.sas
EFRACE11_rev	Revised White non-Hispanic men	EF2002CP_rev.sas
EFRACE12_rev	Revised White non-Hispanic women	EF2002CP_rev.sas
EFRACE13_rev	Revised race/ethnicity unknown men	EF2002CP_rev.sas
EFRACE14_rev	Revised race/ethnicity unknown women	EF2002CP_rev.sas
EFRACE15_rev	Revised total men	EF2002CP_rev.sas
EFRACE16_rev	Revised total women	EF2002CP_rev.sas
UNITID	IPEDS institution unique identifier	EFFY2002_rev.sas
LSTUDY	Type of student	EFFY2002_rev.sas
FYRACE01_rev	Revised nonresident alien men	EFFY2002_rev.sas
FYRACE02_rev	Revised nonresident alien women	EFFY2002_rev.sas
FYRACE03_rev	Revised Black, non-Hispanic men	EFFY2002_rev.sas
FYRACE04_rev	Revised Black, non-Hispanic women	EFFY2002_rev.sas
FYRACE05_rev	Revised American Indian or Alaskan Native men	EFFY2002_rev.sas
FYRACE06_rev	Revised American Indian or Alaskan Native women	EFFY2002_rev.sas
FYRACE07_rev	Revised Asian or Pacific Islander men	EFFY2002_rev.sas
FYRACE08_rev	Revised Asian or Pacific Islander women	EFFY2002_rev.sas
FYRACE09_rev	Revised Hispanic men	EFFY2002_rev.sas
FYRACE10_rev	Revised Hispanic women	EFFY2002_rev.sas
FYRACE11_rev	Revised White, non-Hispanic men	EFFY2002_rev.sas
FYRACE12_rev	Revised White, non-Hispanic women	EFFY2002_rev.sas
FYRACE13_rev	Revised race/ethnicity unknown men	EFFY2002_rev.sas
FYRACE14_rev	Revised race/ethnicity unknown women	EFFY2002_rev.sas
FYRACE15_rev	Revised grand total men	EFFY2002_rev.sas
FYRACE16_rev	Revised grand total women	EFFY2002_rev.sas
FYRACE17_rev	Revised grand total (men and women)	EFFY2002_rev.sas
UNITID	IPEDS institution unique identifier	EFIA2002_py.sas
CDACTUA_rev	Revised 12-month instructional activity credit hours: undergraduate	EFIA2002_py.sas
CNACTUA_rev	Revised 12-month instructional activity contact hours: undergraduate	EFIA2002_py.sas
CDACTGA_rev	Revised 12-month instructional activity credit hours: graduate	EFIA2002_py.sas
INSTNM	Institution (entity) name	HD2002.SD
ADDR	Street address or post office box	HD2002.SD
CITY	City location of institution	HD2002.SD

Table E.1. List of variables in the IPEDS analysis file for the Enrollment component—Continued

Variable name	Description	Data source
STABBR	USPS state abbreviation	HD2002.SD
ZIP	ZIP code	HD2002.SD
HDEGOFFR	Highest degree offered	HD2002.SD
SECTOR	Sector of institution	HD2002.SD
CONTROL	Control of institution	HD2002.SD
MEDICAL	Institution grants a medical degree	HD2002.SD
ICLEVEL	Level of institution	HD2002.SD
AFFIL	Affiliation of institution	HD2002.SD
CARNEGIE	Carnegie classification code	HD2002.SD
DEGGRANT	Degree-granting status	HD2002.SD
PSET4FLG	Postsecondary and Title IV institution indicator	HD2002.SD
FIPS	FIPS state code	HD2002.SD
ACT	Status of institution	HD2002.SD
OBereg	Geographic region	HD2002.SD
STAT_EF	Response status—fall enrollment	HD2002.SD
LOCK_EF	Status of fall enrollment component when data collection closed	HD2002.SD
PRCH_EF	Parent/child indicator for fall enrollment	HD2002.SD
IDX_EF	UNITID of parent institution reporting enrollment	HD2002.SD
IMP_EF	Imputation method fall enrollment	HD2002.SD
PTA99_EF	Status enrollment by race/ethnicity (99.0000 CIP)	HD2002.SD
PTACIP_EF	Status enrollment by race/ethnicity (major field)	HD2002.SD
PTB_EF	Status enrollment summary by age	HD2002.SD
PTC_EF	Status residence of first-time first-year students	HD2002.SD
PTD_EF	Status total entering class	HD2002.SD
PTEEFFY	Status full-year enrollment headcount	HD2002.SD
PTEEFIA	Status full-year instructional activity	HD2002.SD
STAT_EF_REV	Revised response status—fall enrollment	HD2002_REV.SAS7BDAT
LOCK_EF_REV	Revised status of fall enrollment component when data collection closed	HD2002_REV.SAS7BDAT
PRCH_EAP_REV	Revised parent/child indicator for fall enrollment	HD2002_REV.SAS7BDAT
IDX_EAP_REV	Revised UNITID of parent institution reporting enrollment	HD2002_REV.SAS7BDAT
IMP_EAP_REV	Revised Imputation method fall enrollment	HD2002_REV.SAS7BDAT
PTA99_EF_REV	Revised status enrollment by race/ethnicity (99.0000 CIP)	HD2002_REV.SAS7BDAT
PTACIP_EF_REV	Revised status enrollment by race/ethnicity (major field)	HD2002_REV.SAS7BDAT
PTB_EF_REV	Revised status enrollment summary by age	HD2002_REV.SAS7BDAT
PTC_EF_REV	Revised status residence of first-time first-year students	HD2002_REV.SAS7BDAT
PTD_EF_REV	Revised status total entering class	HD2002_REV.SAS7BDAT
PTEEFFY_REV	Revised status full-year enrollment headcount	HD2002_REV.SAS7BDAT
PTEEFIA_REV	Revised status full-year instructional activity	HD2002_REV.SAS7BDAT

Table E.2. List of variables used in Thomson Peterson comparison

Variable name	Description	Data source
UNITID		EF2002.SD2
INUN_ID	Institution unit ID number	UG_ENROLL.TXT
EN_SYS_N	Total undergraduate, graduate, and first-professional enrollments	UG_ENROLL.SAS7BDAT
EN_FRSH_FT_MEN_N	Number of full-time, degree-seeking, first-time freshmen men	UG_ENROLL.SAS7BDAT
EN_FRSH_FT_WMN_N	Number of full-time, degree-seeking, first-time freshmen women	UG_ENROLL.SAS7BDAT
EN_FRSH_PT_MEN_N	Number of part-time, degree-seeking, first-time freshmen men	UG_ENROLL.SAS7BDAT
EN_FRSH_PT_WMN_N	Number of part-time, degree-seeking, first-time freshmen women	UG_ENROLL.SAS7BDAT
EN_OTH_1 ST _FT_MEN_N	Number of other first-year, degree-seeking, full-time men	UG_ENROLL.SAS7BDAT
EN_OTH_1 ST _FT_WMN_N	Number of other first-year, degree-seeking, full-time women	UG_ENROLL.SAS7BDAT
EN_OTH_1 ST _PT_MEN_N	Number of other first-year, degree-seeking, part-time men	UG_ENROLL.SAS7BDAT
EN_OTH_1 ST _PT_WMN_N	Number of other first-year, degree-seeking, part-time women	UG_ENROLL.SAS7BDAT
EN_DEG_FT_MEN_N	Number of all other undergraduate degree-seeking full-time men	UG_ENROLL.SAS7BDAT
EN_DEG_FT_WMN_N	Number of all other undergraduate degree-seeking full-time women	UG_ENROLL.SAS7BDAT
EN_DEG_PT_MEN_N	Number of all other undergraduate degree-seeking part-time men	UG_ENROLL.SAS7BDAT
EN_DEG_PT_WMN_N	Number of all other undergraduate degree-seeking part-time women	UG_ENROLL.SAS7BDAT
EN_UG_FT_MEN_N	Total number of full-time undergraduate men	UG_ENROLL.SAS7BDAT
EN_UG_FT_WMN_N	Total number of full-time undergraduate women	UG_ENROLL.SAS7BDAT
EN_UG_PT_MEN_N	Total number of part-time undergraduate men	UG_ENROLL.SAS7BDAT
EN_UG_PT_WMN_N	Total number of part-time undergraduate women	UG_ENROLL.SAS7BDAT
EN_FP_FT_MEN_N	Number of men enrolled full-time in first-professional programs	UG_ENROLL.SAS7BDAT
EN_FP_FT_WMN_N	Number of women enrolled full-time in first-professional programs	UG_ENROLL.SAS7BDAT
EN_FP_PT_MEN_N	Number of men enrolled part-time in first-professional programs	UG_ENROLL.SAS7BDAT
EN_FP_PT_WMN_N	Number of women enrolled part-time in first-professional programs	UG_ENROLL.SAS7BDAT
EN_GRAD_FT_MEN_N	Total number of full-time graduate men	UG_ENROLL.SAS7BDAT
EN_GRAD_FT_WMN_N	Total number of full-time graduate women	UG_ENROLL.SAS7BDAT
EN_GRAD_PT_MEN_N	Total number of part-time graduate men	UG_ENROLL.SAS7BDAT
EN_GRAD_PT_WMN_N	Total number of part-time graduate women	UG_ENROLL.SAS7BDAT
EN_TOT_FT_MEN_N	Total number full-time undergraduate, graduate, and first-professional men	UG_ENROLL.SAS7BDAT
EN_TOT_FT_WMN_N	Total number full-time undergraduate, graduate, and first-professional women	UG_ENROLL.SAS7BDAT
EN_TOT_PT_MEN_N	Total number part-time undergraduate, graduate, and first-professional men	UG_ENROLL.SAS7BDAT
EN_TOT_PT_WMN_N	Total number part-time undergraduate, graduate, and first-professional women	UG_ENROLL.SAS7BDAT
EN_TOT_UG_N	Total number of undergraduate students enrolled in the institution	UG_ENROLL.SAS7BDAT

Table E.2. List of variables used in Thomson Peterson comparison—Continued

Variable name	Description	Data source
EN_TOT_N	Total number of undergraduate, graduate, and first-professional students enrolled at institution	UG_ENROLL.SAS7BDAT
EN_ALIEN_N	Number of degree-seeking undergraduate nonresident aliens	UG_ENROLL.SAS7BDAT
EN_BLACK_N	Number of degree-seeking undergraduate Blacks	UG_ENROLL.SAS7BDAT
EN_NATIVE_N	Number of degree-seeking undergraduate Native Americans	UG_ENROLL.SAS7BDAT
EN_ASIAN_N	Number of degree-seeking undergraduate Asians	UG_ENROLL.SAS7BDAT
EN_HISPANIC_N	Number of degree-seeking undergraduate Hispanics	UG_ENROLL.SAS7BDAT
EN_WHITE_N	Number of degree-seeking undergraduate Whites	UG_ENROLL.SAS7BDAT
EN_UNKNOWN_N	Number of degree-seeking undergraduates whose race/ethnicity is unknown	UG_ENROLL.SAS7BDAT
EN_ETHNIC_TOT_N	Total number of degree-seeking undergraduates across all racial and ethnic categories	UG_ENROLL.SAS7BDAT
EN_OLD_P	Percentage of degree-seeking undergraduates age 25 or older	UG_ENROLL.SAS7BDAT
EN_NRES_P	Percentage of degree-seeking undergraduates who are from out of state	UG_ENROLL.SAS7BDAT

**APPENDIX F. VARIABLES IN THE FINAL ANALYSIS FILE FOR THE STUDENT
FINANCIAL AID COMPONENT**

Table F.1. List of variables in the IPEDS analysis file for the Student Financial Aid component

Variable name	Description	Data source
UNITID	IPEDS identification variable	sfa0102.sd2
SCFA1N	Number of full-time first-time degree/certificate-seeking undergraduates in fall cohort (AY reporter)	sfa0102.sd2
SCFA11N	Number of students in fall cohort who are in-district (AY reporter)	sfa0102.sd2
SCFA12N	Number of students in fall cohort who are in-state (AY reporter)	sfa0102.sd2
SCFA13N	Number of students in fall cohort who are out-of-state (AY reporter)	sfa0102.sd2
SCFA2	Total number of undergraduate students enrolled (full-time + part-time; degree/certificate-seeking + all others) as of 10/15/2001 (AY reporter)	sfa0102.sd2
SCFY1N	Unduplicated count of full-time first-time degree/certificate-seeking students in the full-year cohort (PY reporter)	sfa0102.sd2
SCFY2	Unduplicated count of all student enrolled (full-time + part-time; degree/certificate-seeking + all others) during the 12-month period September 1, 2001 through August 31, 2002 (AY reporter)	sfa0102.sd2
ANYAIDN	Total number of students in the cohort who received any form of financial aid at anytime during the full academic year (or 12-month period), including scholarships, grants, and loans	sfa0102.sd2
FGRNT_N	Number of students in cohort receiving federal grant aid	sfa0102.sd2
FGRNT_A	Average amount of federal grant aid received	sfa0102.sd2
SGRNT_N	Number of students in cohort receiving state/local grant aid	sfa0102.sd2
SGRNT_A	Average amount of state/local grant aid received	sfa0102.sd2
IGRNT_N	Number of students in cohort receiving institutional grant aid	sfa0102.sd2
IGRNT_A	Average amount of institutional grant aid received	sfa0102.sd2
LOAN_N	Number of students in cohort receiving student loan aid	sfa0102.sd2
LOAN_A	Average amount of student loan aid received	sfa0102.sd2
XSCFA1N	SCFA1N imputation flag	sfa0102.sd2
XSCFA11N	SCFA11N imputation flag	sfa0102.sd2
XSCFA12N	SCFA12N imputation flag	sfa0102.sd2
XSCFA13N	SCFA13N imputation flag	sfa0102.sd2
XSCFA2	SCFA2 imputation flag	sfa0102.sd2
XSCFY1N	SCFY1N imputation flag	sfa0102.sd2
XSCFY2	SCFY2 imputation flag	sfa0102.sd2
XANYAIDN	ANYAIDN imputation flag	sfa0102.sd2
XFGRNT_N	FGRNT_N imputation flag	sfa0102.sd2
XFGRNT_A	FGRNT_A imputation flag	sfa0102.sd2
XSGRNT_N	SGRNT_N imputation flag	sfa0102.sd2
XSGRNT_A	SGRNT_A imputation flag	sfa0102.sd2
XIGRNT_N	IGRNT_N imputation flag	sfa0102.sd2
XIGRNT_A	IGRNT_A imputation flag	sfa0102.sd2
XLOAN_N	LOAN_N imputation flag	sfa0102.sd2

Table F.1. List of variables in the IPEDS analysis file for the Student Financial Aid component—
Continued

Variable name	Description	Data source
XLOAN_A	LOAN_A imputation flag	sfa0102.sd2
SCFA1N_REV	Revised number of students in cohort (AY reporter)	sfa0102_rev.sas7bdat
SCFA11N_REV	Revised number of students in cohort who are in-district (AY reporter)	sfa0102_rev.sas7bdat
SCFA12N_REV	Revised number of students in cohort who are in-state (AY reporter)	sfa0102_rev.sas7bdat
SCFA13N_REV	Revised number of students in cohort who are out-of-state (AY reporter)	sfa0102_rev.sas7bdat
SCFA2_REV	Revised total number of undergraduates (AY reporter)	sfa0102_rev.sas7bdat
SCFY1N_REV	Revised number of students in cohort	sfa0102_rev.sas7bdat
SCFY2_REV	Revised total number of enrolled students	sfa0102_rev.sas7bdat
ANYAIDN_REV	Revised number receiving any financial aid	sfa0102_rev.sas7bdat
FGRNT_N_REV	Revised number receiving federal grant aid	sfa0102_rev.sas7bdat
FGRNT_A_REV	Revised average amount of federal grant aid received	sfa0102_rev.sas7bdat
SGRNT_N_REV	Revised number receiving state/local grant aid	sfa0102_rev.sas7bdat
SGRNT_A_REV	Revised average amount of state/Local grant aid received	sfa0102_rev.sas7bdat
IGRNT_N_REV	Revised number receiving institutional grant aid	sfa0102_rev.sas7bdat
IGRNT_A_REV	Revised average amount of institutional grant aid received	sfa0102_rev.sas7bdat
LOAN_N_REV	Revised number receiving student loan aid	sfa0102_rev.sas7bdat
LOAN_A_REV	Revised average amount of student loan aid received	sfa0102_rev.sas7bdat
FGRNT_N_PERT	Perturbation flag for number receiving federal grant aid	sfa_pflags.sas7bdat
IGRNT_N_PERT	Perturbation flag for number receiving institutional grant aid	sfa_pflags.sas7bdat
LOAN_N_PERT	Perturbation flag for number receiving student loan aid	sfa_pflags.sas7bdat
SGRNT_N_PERT	Perturbation flag for number receiving state/local grant aid	sfa_pflags.sas7bdat
SECTOR	Sector of institution	hd2002.sd
CONTROL	Control of institution	hd2002.sd
ICLEVEL	Level of institution	hd2002.sd
OBereg	Geographic region	hd2002.sd
PSET4FLG	Postsecondary and Title IV institution indicator	hd2002.sd
DEGGRANT	Degree-granting status	hd2002.sd
ACT	Status of institution	hd2002.sd
STAT_SFA	Response status—SFA	hd2002.sd
LOCK_SFA	Status of SFA component when data collection closed	hd2002.sd
PRCH_SFA	Parent/child indicator SFA	hd2002.sd
IDX_SFA	UNITID of parent institution reporting SFA	hd2002.sd
IMP_SFA	Type of imputation method SFA	hd2002.sd
STAT_SFA_REV	Revised response status—SFA	hd2002_rev.sas7bdat
LOCK_SFA_REV	Revised status of SFA component when data collection closed	hd2002_rev.sas7bdat
PRCH_SFA_REV	Revised parent/child indicator SFA	hd2002_rev.sas7bdat
IDX_SFA_REV	Revised UNITID of parent institution reporting SFA	hd2002_rev.sas7bdat
IMP_SFA_REV	Revised Type of Imputation method SFA	hd2002_rev.sas7bdat
INSTNM	Institution (entity) name	hd2002.sd
ADDR	Street address or post office box	hd2002.sd
ZIP	ZIP code	hd2002.sd
GENTELE	General information telephone number	hd2002.sd
WEBADDR	Institution's internet website address	hd2002.sd

Table F.2. List of financial aid variables used in Thomson Peterson comparison

Variable name	Description	Data source
MAIN_IPEDS_CODE	Corresponding IPEDS UNITID for institution	UX_Inst
INUN_ID	Institution/organization/unit ID number	UX_Inst or UG_Fin_Aid
NAME	Official name of the institution/unit	UX_Inst
LINE1	Line 1 of the mailing address, in general correspond to the main office or general location of the institution/unit	UX_Inst
ZIPCODE	Zip/postal code of the institution	UX_Inst
COUNTRY_CODE	Code for the country in which an institution/organization is located	UX_Inst
OFFICIAL_AREA_CODE	Area code of the institution's official phone number	UX_Inst
OFFICIAL_PHONE	Official phone number for the institution	UX_Inst
FRESH_FT_REC_AID_N	Number of needy degree-seeking, first-time, full-time freshmen who received any financial aid	UG_FIN_AID
FRESH_FT_NN_NONEED_N	Number of degree-seeking, first-time, full-time freshmen who had no financial need and received non-need-based grants and scholarships. (Excludes those receiving PLUS loans, athletic awards and/or tuition benefits.)	UG_FIN_AID
SCHOL_NB_FED_D	Total dollar amount of federal need-based scholarships/grants awarded to degree-seeking undergraduates	UG_FIN_AID
SCHOL_NN_FED_D	Total dollar amount of federal non-need-based scholarships/grants awarded to degree-seeking undergraduates	UG_FIN_AID
SCHOL_NB_STATE_D	Total dollar amount of state need-based scholarships/grants awarded to degree-seeking undergraduates	UG_FIN_AID
SCHOL_NN_STATE_D	Total dollar amount of state non-need-based scholarships/grants awarded to degree-seeking undergraduates	UG_FIN_AID
NB_WAIVER_D	Total dollar amount of need-based tuition waivers awarded to degree-seeking undergraduates	UG_FIN_AID
NN_WAIVER_D	Total dollar amount of non-need-based tuition waivers awarded to degree-seeking undergraduates	UG_FIN_AID
SCHOL_NB_INST_D	Total dollar amount of need-based institutional scholarships/grants. (Includes endowment, alumni, other institutional awards, and external funds awarded by the college. Excludes athletic aid and tuition waivers, which are reported separately.)	UG_FIN_AID
SCHOL_NN_INST_D	Total dollar amount of non-need-based institutional scholarships/grants. (Includes endowment, alumni, other institutional awards, and external funds awarded by the college. Excludes athletic aid and tuition waivers, which are reported separately.)	UG_FIN_AID
SH_NB_STUD_LOAN_D	Total dollar amount of need-based self-help student loans awarded to degree-seeking undergraduates	UG_FIN_AID
SH_NN_STUD_LOAN_D	Total dollar amount of non-need-based self-help student loans awarded to degree-seeking undergraduates	UG_FIN_AID
EN_TOT_UG_N	Total number of undergraduate students enrolled in the institution	UG_Enroll

**APPENDIX G. VARIABLES IN THE FINAL ANALYSIS FILE FOR THE FINANCE
COMPONENT**

Table G.1. List of variables used for the Finance component

Variable name	Description	Data source
A013 _org	Tuition and fees	F0102_F1
A023 _org	Federal appropriations	F0102_F1
A043 _org	State appropriations	F0102_F1
A053 _org	Local appropriations	F0102_F1
A063 _org	Federal grants and contracts	F0102_F1
A073 _org	State grants and contracts	F0102_F1
A083 _org	Local grants and contracts	F0102_F1
A093 _org	Private gifts, grants and contracts	F0102_F1
A103 _org	Endowment income	F0102_F1
A113 _org	Sales and services of educational activities	F0102_F1
A123 _org	Auxiliary enterprises	F0102_F1
A133 _org	Hospital revenues	F0102_F1
A153 _org	Independent operations	F0102_F1
A163 _org	Total current funds revenues	F0102_F1
J013 _org	Federal revenues	F0102_F1
J023 _org	State revenues	F0102_F1
J033 _org	Local revenues	F0102_F1
J043 _org	Sales and services	F0102_F1
J053 _org	Gifts, grants, contracts	F0102_F1
J063 _org	Endowment income	F0102_F1
B013 _org	Instruction	F0102_F1
B023 _org	Research	F0102_F1
B033 _org	Public service	F0102_F1
B043 _org	Academic support	F0102_F1
B063 _org	Student services	F0102_F1
B073 _org	Institutional support	F0102_F1
B083 _org	Operation and maintenance of plant	F0102_F1
B103 _org	Mandatory transfers	F0102_F1
B113 _org	Nonmandatory transfers	F0102_F1
B133 _org	Auxiliary enterprises	F0102_F1
BLINE15 _org	Auxiliary enterprises (nonmandatory)	F0102_F1
B163 _org	Hospital expenditures	F0102_F1
BLINE18 _org	Hospitals (nonmandatory)	F0102_F1
B193 _org	Independent operations	F0102_F1
BLINE21 _org	Independent operations (nonmandatory)	F0102_F1
B223 _org	Total current funds expenditures and transfers	F0102_F1
B234 _org	Amount of salaries and wages total E and G expenditures	F0102_F1
B244 _org	Employee fringe benefits-institutional	F0102_F1
B274 _org	Total E and G employee compensation	F0102_F1
E013 _org	Pell grants	F0102_F1
E023 _org	Other federal government	F0102_F1

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
E033 _org	State government	F0102_F1
E043 _org	Local government	F0102_F1
E053 _org	Private	F0102_F1
E063 _org	Institutional	F0102_F1
G01 _org	Balance owed on principal at begin of year	F0102_F1
G02 _org	Additional principal borrowed during year	F0102_F1
G03 _org	Payments made on principal during year	F0102_F1
G05 _org	Interest payments on physical plant indebtedness	F0102_F1
H011 _org	Beginning value of endowment assets-book	F0102_F1
H012 _org	Beginning value of endowment assets-market	F0102_F1
H021 _org	Ending value of endowment assets-book	F0102_F1
H022 _org	Ending value of endowment assets-market	F0102_F1
K014 _org	Ending book value—land	F0102_F1
K025 _org	Current replacement value—buildings	F0102_F1
K035 _org	Current replacement value—equipment	F0102_F1
F1A01 _org	Total current assets	F0102_F1A
F1A02 _org	Capital assets—depreciable (gross)	F0102_F1A
F1A03 _org	Accumulated depreciation (enter as a positive amount)	F0102_F1A
F1A05 _org	Total noncurrent assets	F0102_F1A
F1A07 _org	Long-term debt, current portion	F0102_F1A
F1A09 _org	Total current liabilities	F0102_F1A
F1A10 _org	Long-term debt	F0102_F1A
F1A12 _org	Total noncurrent liabilities	F0102_F1A
F1A14 _org	Invested in capital assets, net of related debt	F0102_F1A
F1A15 _org	Restricted—expendable	F0102_F1A
F1A16 _org	Restricted—nonexpendable	F0102_F1A
F1A211 _org	Land improvements—beginning balance	F0102_F1A
F1A212 _org	Land improvements—additions	F0102_F1A
F1A214 _org	Land improvements—ending balance	F0102_F1A
F1A221 _org	Infrastructure—beginning balance	F0102_F1A
F1A222 _org	Infrastructure—additions	F0102_F1A
F1A224 _org	Infrastructure—ending balance	F0102_F1A
F1A231 _org	Buildings—beginning balance	F0102_F1A
F1A232 _org	Buildings—additions	F0102_F1A
F1A234 _org	Buildings—ending balance	F0102_F1A
F1A241 _org	Equipment—beginning balance	F0102_F1A
F1A242 _org	Equipment—additions	F0102_F1A
F1A244 _org	Equipment—ending balance	F0102_F1A
F1A251 _org	Art and library collections—beginning balance	F0102_F1A
F1A252 _org	Art and library collections—additions	F0102_F1A
F1A254 _org	Art and library collections—ending balance	F0102_F1A
F1A261 _org	Property obtained under capital leases—beginning balance	F0102_F1A
F1A262 _org	Property obtained under capital leases—additions	F0102_F1A
F1A264 _org	Property obtained under capital leases—ending balance	F0102_F1A

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F1A271 _org	Construction in progress—beginning balance	F0102_F1A
F1A272 _org	Construction in progress—additions	F0102_F1A
F1A274 _org	Construction in progress—ending balance	F0102_F1A
F1A281 _org	Accumulated depreciation—beginning balance	F0102_F1A
F1A282 _org	Accumulated depreciation—additions	F0102_F1A
F1A284 _org	Accumulated depreciation—ending balance	F0102_F1A
F1B01 _org	Tuition fees, after deducting discounts allowances	F0102_F1A
F1B02 _org	Federal operating grants and contracts	F0102_F1A
F1B03 _org	State operating grants and contracts	F0102_F1A
F1B04 _org	Local/private operating grants and contracts	F0102_F1A
F1B05 _org	Sales services of auxiliary enterprises	F0102_F1A
F1B06 _org	Sales services of hospitals	F0102_F1A
F1B07 _org	Independent operations	F0102_F1A
F1B09 _org	Total operating revenues	F0102_F1A
F1B10 _org	Federal appropriations	F0102_F1A
F1B11 _org	State appropriations	F0102_F1A
F1B12 _org	Local appropriations, education district taxes, similar support	F0102_F1A
F1B13 _org	Federal nonoperating grants	F0102_F1A
F1B14 _org	State nonoperating grants	F0102_F1A
F1B15 _org	Local nonoperating grants	F0102_F1A
F1B16 _org	Gifts, including contributions from affiliated organizations	F0102_F1A
F1B17 _org	Investment income	F0102_F1A
F1B19 _org	Total nonoperating revenues	F0102_F1A
F1B20 _org	Capital appropriations	F0102_F1A
F1B21 _org	Capital grants and gifts	F0102_F1A
F1B22 _org	Additions to permanent endowments	F0102_F1A
F1B24 _org	Total other revenues and additions	F0102_F1A
F1C011 _org	Instruction—current year total	F0102_F1A
F1C012 _org	Instruction—salaries and wages	F0102_F1A
F1C013 _org	Instruction—employee fringe benefits	F0102_F1A
F1C014 _org	Instruction—depreciation	F0102_F1A
F1C021 _org	Research—current year total	F0102_F1A
F1C022 _org	Research—salaries and wages	F0102_F1A
F1C023 _org	Research—employee fringe benefits	F0102_F1A
F1C024 _org	Research—depreciation	F0102_F1A
F1C031 _org	Public service—current year total	F0102_F1A
F1C032 _org	Public service—salaries and wages	F0102_F1A
F1C033 _org	Public service—employee fringe benefits	F0102_F1A
F1C034 _org	Public service—depreciation	F0102_F1A
F1C051 _org	Academic support—current year total	F0102_F1A
F1C052 _org	Academic support—salaries and wages	F0102_F1A
F1C053 _org	Academic support—employee fringe benefits	F0102_F1A
F1C054 _org	Academic support—Depreciation	F0102_F1A
F1C061 _org	Student services—current year total	F0102_F1A
F1C062 _org	Student services—salaries and wages	F0102_F1A
F1C063 _org	Student services—employee fringe benefits	F0102_F1A

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F1C064 _org	Student services—depreciation	F0102_F1A
F1C071 _org	Institutional support—current year total	F0102_F1A
F1C072 _org	Institutional support—salaries and wages	F0102_F1A
F1C073 _org	Institutional support—employee fringe benefits	F0102_F1A
F1C074 _org	Institutional support—depreciation	F0102_F1A
F1C081 _org	Operation maintenance of plant—current year total	F0102_F1A
F1C082 _org	Operation maintenance of plant—salaries and wages	F0102_F1A
F1C083 _org	Operation maintenance of plant—employee fringe benefits	F0102_F1A
F1C084 _org	Operation maintenance of plant—depreciation	F0102_F1A
F1C091 _org	Depreciation—total expense	F0102_F1A
F1C101 _org	Scholarships and fellowships expenses—current year total	F0102_F1A
F1C102 _org	Scholarships and fellowships expenses—salaries and wages	F0102_F1A
F1C103 _org	Scholarships and fellowships expenses—employee fringe benefits	F0102_F1A
F1C104 _org	Scholarships and fellowships expenses—depreciation	F0102_F1A
F1C111 _org	Auxiliary enterprises—current year total	F0102_F1A
F1C112 _org	Auxiliary enterprises—salaries and wages	F0102_F1A
F1C113 _org	Auxiliary enterprises—employee fringe benefits	F0102_F1A
F1C114 _org	Auxiliary enterprises—depreciation	F0102_F1A
F1C121 _org	Hospital services—current year total	F0102_F1A
F1C122 _org	Hospital services—salaries and wages	F0102_F1A
F1C123 _org	Hospital services—employee fringe benefits	F0102_F1A
F1C124 _org	Hospital services—depreciation	F0102_F1A
F1C131 _org	Independent operations—current year total	F0102_F1A
F1C132 _org	Independent operations—salaries and wages	F0102_F1A
F1C133 _org	Independent operations—employee fringe benefits	F0102_F1A
F1C134 _org	Independent operations—depreciation	F0102_F1A
F1C151 _org	Total operating expenses—current year total	F0102_F1A
F1C152 _org	Total operating expenses—salaries and wages	F0102_F1A
F1C153 _org	Total operating expenses—employee fringe benefits	F0102_F1A
F1C154 _org	Total operating expenses—depreciation	F0102_F1A
F1C161 _org	Interest—current year total	F0102_F1A
F1C191 _org	Total expenses deductions	F0102_F1A
F1C192 _org	Total expenses deductions—salaries and wages	F0102_F1A
F1C193 _org	Total expenses deductions—employee fringe benefits	F0102_F1A
F1C194 _org	Total expenses deductions—depreciation	F0102_F1A
F1D04 _org	Net assets beginning of year	F0102_F1A
F1E01 _org	Pell grants (federal)	F0102_F1A
F1E02 _org	Other federal grants	F0102_F1A
F1E03 _org	Grants by state government	F0102_F1A

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F1E04 _org	Grants by local government	F0102_F1A
F1E05 _org	Institutional grants from restricted resources	F0102_F1A
F1E07 _org	Total gross scholarships and fellowships	F0102_F1A
F1E08 _org	Discounts allowances applied to tuition fees	F0102_F1A
FORMID _org	Form ID is a numeric indicator	F0102_F1A_F
ENTITIES _org	Entities included	F0102_F1A_F
PNATURE _org	Primary nature of unit(s)	F0102_F1A_F
F1AF01 _org	Long-term investments	F0102_F1A_F
F1AF03 _org	Total assets	F0102_F1A_F
F1AF05 _org	Temporarily restricted	F0102_F1A_F
F1AF06 _org	Permanently restricted	F0102_F1A_F
F1AF08 _org	Total net assets	F0102_F1A_F
F1AF09 _org	Investment return	F0102_F1A_F
F1AF11 _org	Total revenues, gains, other support	F0102_F1A_F
F1AF12 _org	Total expenses	F0102_F1A_F
F1AF12A _org	Expenses paid to institution (included in F12)	F0102_F1A_F
F1AF15 _org	Net assets—beginning of year	F0102_F1A_F
F1AF16 _org	Adjustments to beginning net assets	F0102_F1A_F
FORMID _org	Form ID is a numeric indicator	F0102_F1A_G
ENTITIES _org	Entities included	F0102_F1A_G
PNATURE _org	Primary nature of unit(s)	F0102_F1A_G
F1AG01 _org	Total current assets	F0102_F1A_G
F1AG03 _org	Total assets	F0102_F1A_G
F1AG04 _org	Total current liabilities	F0102_F1A_G
F1AG07 _org	Invested in capital assets, net of related debt	F0102_F1A_G
F1AG08 _org	Restricted—expendable	F0102_F1A_G
F1AG09 _org	Restricted—nonexpendable	F0102_F1A_G
F1AG11 _org	Net assets—end of year	F0102_F1A_G
F1AG12 _org	Total operating revenues	F0102_F1A_G
F1AG13 _org	Total operating expenses	F0102_F1A_G
F1AG13A _org	Expenses paid to institution (included in G13)	F0102_F1A_G
F1AG15 _org	Total nonoperating revenues	F0102_F1A_G
F1AG17 _org	Net income before other revenues, expenses, gains, or losses	F0102_F1A_G
F1AG19 _org	Change in net assets	F0102_F1A_G
F1AG20 _org	Net assets—beginning of year	F0102_F1A_G
F2A01 _org	Long-term investments	F0102_F2
F2A02 _org	Total assets	F0102_F2
F2A03 _org	Total liabilities	F0102_F2
F2A04 _org	Total unrestricted net assets	F0102_F2
F2A05 _org	Total restricted net assets	F0102_F2
F2A06 _org	Total net assets	F0102_F2
F2A11 _org	Land improvements—end of year	F0102_F2
F2A12 _org	Buildings—end of year	F0102_F2
F2A13 _org	Equipment, including art and library collections—end of year	F0102_F2
F2A14 _org	Property obtained under capital leases—end of year	F0102_F2

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F2B01 _org	Total revenues and investment return (from Part A, line A17, column 1)	F0102_F2
F2B02 _org	Total expenses (from Part B, line B12, column 1)	F0102_F2
F2B04 _org	Change in net assets	F0102_F2
F2B05 _org	Net assets, beginning of the year	F0102_F2
F2C01 _org	Total Pell grants	F0102_F2
F2C02 _org	Total other federal grants	F0102_F2
F2C03 _org	Total state grants	F0102_F2
F2C04 _org	Total local grants	F0102_F2
F2C05 _org	Total institutional grants (funded)	F0102_F2
F2C06 _org	Total institutional grants (unfunded)	F0102_F2
F2C08 _org	Total—allowance applied to tuition and fees	F0102_F2
F2C09 _org	Total—allowance applied to auxiliary enterprise revenues	F0102_F2
F2D01 _org	Total tuition and fees	F0102_F2
F2D02 _org	Total federal appropriations	F0102_F2
F2D03 _org	Total state appropriations	F0102_F2
F2D04 _org	Total local appropriations	F0102_F2
F2D05 _org	Total federal grants and contracts	F0102_F2
F2D06 _org	Total state grants and contracts	F0102_F2
F2D07 _org	Total local grants and contracts	F0102_F2
F2D08 _org	Total private gifts, grants, and contracts	F0102_F2
F2D09 _org	Total contributions from affiliated entities	F0102_F2
F2D10 _org	Total investment return (income, gains, and losses)	F0102_F2
F2D11 _org	Total sales and services of educational activities	F0102_F2
F2D12 _org	Total sales and services of auxiliary enterprises	F0102_F2
F2D13 _org	Total hospital revenue	F0102_F2
F2D14 _org	Total independent operations revenue	F0102_F2
F2E011 _org	Instruction—total amount	F0102_F2
F2E012 _org	Instruction—salaries and wages	F0102_F2
F2E013 _org	Instruction—benefits	F0102_F2
F2E014 _org	Instruction—operation and maintenance of plant	F0102_F2
F2E015 _org	Instruction—depreciation	F0102_F2
F2E016 _org	Instruction—interest	F0102_F2
F2E021 _org	Research—total amount	F0102_F2
F2E022 _org	Research—salaries and wages	F0102_F2
F2E023 _org	Research—benefits	F0102_F2
F2E024 _org	Research—operation and maintenance of plant	F0102_F2
F2E025 _org	Research—depreciation	F0102_F2
F2E026 _org	Research—interest	F0102_F2
F2E031 _org	Public service—total amount	F0102_F2
F2E032 _org	Public service—salaries and wages	F0102_F2
F2E033 _org	Public service—benefits	F0102_F2
F2E034 _org	Public service—operation and maintenance of plant	F0102_F2
F2E035 _org	Public service—depreciation	F0102_F2
F2E036 _org	Public service—interest	F0102_F2

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F2E041 _org	Academic support—total amount	F0102_F2
F2E042 _org	Academic support—salaries and wages	F0102_F2
F2E043 _org	Academic support—benefits	F0102_F2
F2E044 _org	Academic support—operation and maintenance of plant	F0102_F2
F2E045 _org	Academic support—depreciation	F0102_F2
F2E046 _org	Academic support—interest	F0102_F2
F2E051 _org	Student service—total amount	F0102_F2
F2E052 _org	Student service—salaries and wages	F0102_F2
F2E053 _org	Student service—benefits	F0102_F2
F2E054 _org	Student service—operation and maintenance of plant	F0102_F2
F2E055 _org	Student service—depreciation	F0102_F2
F2E056 _org	Student service—interest	F0102_F2
F2E061 _org	Institutional support—total amount	F0102_F2
F2E062 _org	Institutional support—salaries and wages	F0102_F2
F2E063 _org	Institutional support—benefits	F0102_F2
F2E064 _org	Institutional support—operation and maintenance of plant	F0102_F2
F2E065 _org	Institutional support—depreciation	F0102_F2
F2E066 _org	Institutional support—interest	F0102_F2
F2E071 _org	Auxiliary enterprises—total amount	F0102_F2
F2E072 _org	Auxiliary enterprises—salaries and wages	F0102_F2
F2E073 _org	Auxiliary enterprises—benefits	F0102_F2
F2E074 _org	Auxiliary enterprises—operation and maintenance of plant	F0102_F2
F2E075 _org	Auxiliary enterprises—depreciation	F0102_F2
F2E076 _org	Auxiliary enterprises—interest	F0102_F2
F2E081 _org	Net grant aid to students—total amount	F0102_F2
F2E082 _org	Net grant aid to students—salaries and wages	F0102_F2
F2E083 _org	Net grant aid to students—benefits	F0102_F2
F2E084 _org	Net grant aid to students—operation and maintenance of plant	F0102_F2
F2E085 _org	Net grant aid to students—depreciation	F0102_F2
F2E086 _org	Net grant aid to students—interest	F0102_F2
F2E091 _org	Hospital services—total amount	F0102_F2
F2E092 _org	Hospital services—salaries and wages	F0102_F2
F2E093 _org	Hospital services—benefits	F0102_F2
F2E094 _org	Hospital services—operation and maintenance of plant	F0102_F2
F2E095 _org	Hospital services—depreciation	F0102_F2
F2E096 _org	Hospital services—Interest	F0102_F2
F2E101 _org	Independent operations—total amount	F0102_F2
F2E102 _org	Independent operations—salaries and wages	F0102_F2
F2E103 _org	Independent operations—benefits	F0102_F2
F2E104 _org	Independent operations—operation and maintenance of plant	F0102_F2

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F2E105 _org	Independent operations—depreciation	F0102_F2
F2E106 _org	Independent operations—interest	F0102_F2
F2E112 _org	Operation and maintenance of plant—salaries and wages	F0102_F2
F2E113 _org	Operation and maintenance of plant—benefits	F0102_F2
F2E114 _org	Operation and maintenance of plant—operation and maintenance of plant	F0102_F2
F2E115 _org	Operation and maintenance of plant—depreciation	F0102_F2
F2E116 _org	Operation and maintenance of plant—interest	F0102_F2
F2E132 _org	Total expenses—salaries and wages	F0102_F2
F2E133 _org	Total expenses—benefits	F0102_F2
F2E135 _org	Total expenses—depreciation	F0102_F2
F2E136 _org	Total expenses—interest	F0102_F2
F3A01 _org	Total assets	F0102_F3
F3A02 _org	Total liabilities	F0102_F3
F3A03 _org	Total equity	F0102_F3
F3A04 _org	Total liabilities and equity	F0102_F3
F3B01 _org	Total revenues and investment return (from Part A, line A10)	F0102_F3
F3B02 _org	Total expenses (from Part B, line B10, column 1)	F0102_F3
F3B04 _org	Net income	F0102_F3
F3B05 _org	Other changes in equity	F0102_F3
F3B06 _org	Equity, beginning of year	F0102_F3
F3C01 _org	Total Pell grants	F0102_F3
F3C02 _org	Total other federal grants	F0102_F3
F3C03 _org	Student aid: state and local grants	F0102_F3
F3C04 _org	Total institutional grants	F0102_F3
F3C06 _org	Allowance applied to tuition and fees	F0102_F3
F3C07 _org	Allowance applied to auxiliary enterprise revenues	F0102_F3
F3D01 _org	Tuition and fees	F0102_F3
F3D02 _org	Federal appropriations, grants and contracts	F0102_F3
F3D03 _org	State and local appropriations, grants and contracts	F0102_F3
F3D04 _org	Private grants and contracts	F0102_F3
F3D05 _org	Investment income and investment gains (losses) included in net income	F0102_F3
F3D06 _org	Sales and services of educational activities	F0102_F3
F3D07 _org	Sales and services of auxiliary enterprises	F0102_F3
F3E01 _org	Instruction	F0102_F3
F3E02 _org	Research and public service	F0102_F3
F3E03 _org	Academic and institutional support, and student services	F0102_F3
F3E04 _org	Auxiliary enterprises	F0102_F3
F3E05 _org	Net grant aid to students	F0102_F3
XA013	A013 imputation flag	F0102_F1
XA023	A023 imputation flag	F0102_F1

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
XA043	A043 imputation flag	F0102_F1
XA053	A053 imputation flag	F0102_F1
XA063	A063 imputation flag	F0102_F1
XA073	A073 imputation flag	F0102_F1
XA083	A083 imputation flag	F0102_F1
XA093	A093 imputation flag	F0102_F1
XA103	A103 imputation flag	F0102_F1
XA113	A113 imputation flag	F0102_F1
XA123	A123 imputation flag	F0102_F1
XA133	A133 imputation flag	F0102_F1
XA153	A153 imputation flag	F0102_F1
XA163	A163 imputation flag	F0102_F1
XJ013	J013 imputation flag	F0102_F1
XJ023	J023 imputation flag	F0102_F1
XJ033	J033 imputation flag	F0102_F1
XJ043	J043 imputation flag	F0102_F1
XJ053	J053 imputation flag	F0102_F1
XJ063	J063 imputation flag	F0102_F1
XB013	B013 imputation flag	F0102_F1
XB023	B023 imputation flag	F0102_F1
XB033	B033 imputation flag	F0102_F1
XB043	B043 imputation flag	F0102_F1
XB063	B063 imputation flag	F0102_F1
XB073	B073 imputation flag	F0102_F1
XB083	B083 imputation flag	F0102_F1
XB103	B103 imputation flag	F0102_F1
XB113	B113 imputation flag	F0102_F1
XB133	B133 imputation flag	F0102_F1
XBLINE15	BLINE15 imputation flag	F0102_F1
XB163	B163 imputation flag	F0102_F1
XBLINE18	BLINE18 imputation flag	F0102_F1
XB193	B193 imputation flag	F0102_F1
XBLINE21	BLINE21 imputation flag	F0102_F1
XB223	B223 imputation flag	F0102_F1
XB234	B234 imputation flag	F0102_F1
XB244	B244 imputation flag	F0102_F1
XB274	B274 imputation flag	F0102_F1
XE013	E013 imputation flag	F0102_F1
XE023	E023 imputation flag	F0102_F1
XE033	E033 imputation flag	F0102_F1
XE043	E043 imputation flag	F0102_F1
XE053	E053 imputation flag	F0102_F1
XE063	E063 imputation flag	F0102_F1
XG01	G01 imputation flag	F0102_F1
XG02	G02 imputation flag	F0102_F1
XG03	G03 imputation flag	F0102_F1

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
XG05	G05 imputation flag	F0102_F1
XH011	H011 imputation flag	F0102_F1
XH012	H012 imputation flag	F0102_F1
XH021	H021 imputation flag	F0102_F1
XH022	H022 imputation flag	F0102_F1
XK014	K014 imputation flag	F0102_F1
XK025	K025 imputation flag	F0102_F1
XK035	K035 imputation flag	F0102_F1
XF1A01	F1A01 imputation flag	F0102_F1A
XF1A02	F1A02 imputation flag	F0102_F1A
XF1A03	F1A03 imputation flag	F0102_F1A
XF1A05	F1A05 imputation flag	F0102_F1A
XF1A07	F1A07 imputation flag	F0102_F1A
XF1A09	F1A09 imputation flag	F0102_F1A
XF1A10	F1A10 imputation flag	F0102_F1A
XF1A12	F1A12 imputation flag	F0102_F1A
XF1A14	F1A14 imputation flag	F0102_F1A
XF1A15	F1A15 imputation flag	F0102_F1A
XF1A16	F1A16 imputation flag	F0102_F1A
XF1A211	F1A211 imputation flag	F0102_F1A
XF1A212	F1A212 imputation flag	F0102_F1A
XF1A214	F1A214 imputation flag	F0102_F1A
XF1A221	F1A221 imputation flag	F0102_F1A
XF1A222	F1A222 imputation flag	F0102_F1A
XF1A224	F1A224 imputation flag	F0102_F1A
XF1A231	F1A231 imputation flag	F0102_F1A
XF1A232	F1A232 imputation flag	F0102_F1A
XF1A234	F1A234 imputation flag	F0102_F1A
XF1A241	F1A241 imputation flag	F0102_F1A
XF1A242	F1A242 imputation flag	F0102_F1A
XF1A244	F1A244 imputation flag	F0102_F1A
XF1A251	F1A251 imputation flag	F0102_F1A
XF1A252	F1A252 imputation flag	F0102_F1A
XF1A254	F1A254 imputation flag	F0102_F1A
XF1A261	F1A261 imputation flag	F0102_F1A
XF1A262	F1A262 imputation flag	F0102_F1A
XF1A264	F1A264 imputation flag	F0102_F1A
XF1A271	F1A271 imputation flag	F0102_F1A
XF1A272	F1A272 imputation flag	F0102_F1A
XF1A274	F1A274 imputation flag	F0102_F1A
XF1A281	F1A281 imputation flag	F0102_F1A
XF1A282	F1A282 imputation flag	F0102_F1A
XF1A284	F1A284 imputation flag	F0102_F1A
XF1B01	F1B01 imputation flag	F0102_F1A
XF1B02	F1B02 imputation flag	F0102_F1A
XF1B03	F1B03 imputation flag	F0102_F1A

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
XF1B04	F1B04 imputation flag	F0102_F1A
XF1B05	F1B05 imputation flag	F0102_F1A
XF1B06	F1B06 imputation flag	F0102_F1A
XF1B07	F1B07 imputation flag	F0102_F1A
XF1B09	F1B09 imputation flag	F0102_F1A
XF1B10	F1B10 imputation flag	F0102_F1A
XF1B11	F1B11 imputation flag	F0102_F1A
XF1B12	F1B12 imputation flag	F0102_F1A
XF1B13	F1B13 imputation flag	F0102_F1A
XF1B14	F1B14 imputation flag	F0102_F1A
XF1B15	F1B15 imputation flag	F0102_F1A
XF1B16	F1B16 imputation flag	F0102_F1A
XF1B17	F1B17 imputation flag	F0102_F1A
XF1B19	F1B19 imputation flag	F0102_F1A
XF1B20	F1B20 imputation flag	F0102_F1A
XF1B21	F1B21 imputation flag	F0102_F1A
XF1B22	F1B22 imputation flag	F0102_F1A
XF1B24	F1B24 imputation flag	F0102_F1A
XF1C011	F1C011 imputation flag	F0102_F1A
XF1C012	F1C012 imputation flag	F0102_F1A
XF1C013	F1C013 imputation flag	F0102_F1A
XF1C014	F1C014 imputation flag	F0102_F1A
XF1C021	F1C021 imputation flag	F0102_F1A
XF1C022	F1C022 imputation flag	F0102_F1A
XF1C023	F1C023 imputation flag	F0102_F1A
XF1C024	F1C024 imputation flag	F0102_F1A
XF1C031	F1C031 imputation flag	F0102_F1A
XF1C032	F1C032 imputation flag	F0102_F1A
XF1C033	F1C033 imputation flag	F0102_F1A
XF1C034	F1C034 imputation flag	F0102_F1A
XF1C051	F1C051 imputation flag	F0102_F1A
XF1C052	F1C052 imputation flag	F0102_F1A
XF1C053	F1C053 imputation flag	F0102_F1A
XF1C054	F1C054 imputation flag	F0102_F1A
XF1C061	F1C061 imputation flag	F0102_F1A
XF1C062	F1C062 imputation flag	F0102_F1A
XF1C063	F1C063 imputation flag	F0102_F1A
XF1C064	F1C064 imputation flag	F0102_F1A
XF1C071	F1C071 imputation flag	F0102_F1A
XF1C072	F1C072 imputation flag	F0102_F1A
XF1C073	F1C073 imputation flag	F0102_F1A
XF1C074	F1C074 imputation flag	F0102_F1A
XF1C081	F1C081 imputation flag	F0102_F1A
XF1C082	F1C082 imputation flag	F0102_F1A
XF1C083	F1C083 imputation flag	F0102_F1A
XF1C084	F1C084 imputation flag	F0102_F1A
XF1C091	F1C091 imputation flag	F0102_F1A
XF1C101	F1C101 imputation flag	F0102_F1A

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
XF1C102	F1C102 imputation flag	F0102_F1A
XF1C103	F1C103 imputation flag	F0102_F1A
XF1C104	F1C104 imputation flag	F0102_F1A
XF1C111	F1C111 imputation flag	F0102_F1A
XF1C112	F1C112 imputation flag	F0102_F1A
XF1C113	F1C113 imputation flag	F0102_F1A
XF1C114	F1C114 imputation flag	F0102_F1A
XF1C121	F1C121 imputation flag	F0102_F1A
XF1C122	F1C122 imputation flag	F0102_F1A
XF1C123	F1C123 imputation flag	F0102_F1A
XF1C124	F1C124 imputation flag	F0102_F1A
XF1C131	F1C131 imputation flag	F0102_F1A
XF1C132	F1C132 imputation flag	F0102_F1A
XF1C133	F1C133 imputation flag	F0102_F1A
XF1C134	F1C134 imputation flag	F0102_F1A
XF1C151	F1C151 imputation flag	F0102_F1A
XF1C152	F1C152 imputation flag	F0102_F1A
XF1C153	F1C153 imputation flag	F0102_F1A
XF1C154	F1C154 imputation flag	F0102_F1A
XF1C161	F1C161 imputation flag	F0102_F1A
XF1C191	F1C191 imputation flag	F0102_F1A
XF1C192	F1C192 imputation flag	F0102_F1A
XF1C193	F1C193 imputation flag	F0102_F1A
XF1C194	F1C194 imputation flag	F0102_F1A
XF1D04	F1D04 imputation flag	F0102_F1A
XF1E01	F1E01 imputation flag	F0102_F1A
XF1E02	F1E02 imputation flag	F0102_F1A
XF1E03	F1E03 imputation flag	F0102_F1A
XF1E04	F1E04 imputation flag	F0102_F1A
XF1E05	F1E05 imputation flag	F0102_F1A
XF1E07	F1E07 imputation flag	F0102_F1A
XF1E08	F1E08 imputation flag	F0102_F1A
XF1AF01	F1AF01 imputation flag	F0102_F1A_F
XF1AF03	F1AF03 imputation flag	F0102_F1A_F
XF1AF05	F1AF05 imputation flag	F0102_F1A_F
XF1AF06	F1AF06 imputation flag	F0102_F1A_F
XF1AF08	F1AF08 imputation flag	F0102_F1A_F
XF1AF09	F1AF09 imputation flag	F0102_F1A_F
XF1AF11	F1AF11 imputation flag	F0102_F1A_F
XF1AF12	F1AF12 imputation flag	F0102_F1A_F
XF1AF12A	F1AF12A imputation flag	F0102_F1A_F
XF1AF15	F1AF15 imputation flag	F0102_F1A_F
XF1AF16	F1AF16 imputation flag	F0102_F1A_F
XF1AG01	F1AG01 imputation flag	F0102_F1A_G
XF1AG03	F1AG03 imputation flag	F0102_F1A_G
XF1AG04	F1AG04 imputation flag	F0102_F1A_G
XF1AG07	F1AG07 imputation flag	F0102_F1A_G
XF1AG08	F1AG08 imputation flag	F0102_F1A_G

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
XF1AG09	F1AG09 imputation flag	F0102_F1A_G
XF1AG11	F1AG11 imputation flag	F0102_F1A_G
XF1AG12	F1AG12 imputation flag	F0102_F1A_G
XF1AG13	F1AG13 imputation flag	F0102_F1A_G
XF1AG13A	F1AG13A imputation flag	F0102_F1A_G
XF1AG15	F1AG15 imputation flag	F0102_F1A_G
XF1AG17	F1AG17 imputation flag	F0102_F1A_G
XF1AG19	F1AG19 imputation flag	F0102_F1A_G
XF1AG20	F1AG20 imputation flag	F0102_F1A_G
XF2A01	F2A01 imputation flag	F0102_F2
XF2A02	F2A02 imputation flag	F0102_F2
XF2A03	F2A03 imputation flag	F0102_F2
XF2A04	F2A04 imputation flag	F0102_F2
XF2A05	F2A05 imputation flag	F0102_F2
XF2A06	F2A06 imputation flag	F0102_F2
XF2A11	F2A11 imputation flag	F0102_F2
XF2A12	F2A12 imputation flag	F0102_F2
XF2A13	F2A13 imputation flag	F0102_F2
XF2A14	F2A14 imputation flag	F0102_F2
XF2B01	F2B01 imputation flag	F0102_F2
XF2B02	F2B02 imputation flag	F0102_F2
XF2B04	F2B04 imputation flag	F0102_F2
XF2B05	F2B05 imputation flag	F0102_F2
XF2C01	F2C01 imputation flag	F0102_F2
XF2C02	F2C02 imputation flag	F0102_F2
XF2C03	F2C03 imputation flag	F0102_F2
XF2C04	F2C04 imputation flag	F0102_F2
XF2C05	F2C05 imputation flag	F0102_F2
XF2C06	F2C06 imputation flag	F0102_F2
XF2C08	F2C08 imputation flag	F0102_F2
XF2C09	F2C09 imputation flag	F0102_F2
XF2D01	F2D01 imputation flag	F0102_F2
XF2D02	F2D02 imputation flag	F0102_F2
XF2D03	F2D03 imputation flag	F0102_F2
XF2D04	F2D04 imputation flag	F0102_F2
XF2D05	F2D05 imputation flag	F0102_F2
XF2D06	F2D06 imputation flag	F0102_F2
XF2D07	F2D07 imputation flag	F0102_F2
XF2D08	F2D08 imputation flag	F0102_F2
XF2D09	F2D09 imputation flag	F0102_F2
XF2D10	F2D10 imputation flag	F0102_F2
XF2D11	F2D11 imputation flag	F0102_F2
XF2D12	F2D12 imputation flag	F0102_F2
XF2D13	F2D13 imputation flag	F0102_F2
XF2D14	F2D14 imputation flag	F0102_F2
XF2E011	F2E011 imputation flag	F0102_F2

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
XF2E012	F2E012 imputation flag	F0102_F2
XF2E013	F2E013 imputation flag	F0102_F2
XF2E014	F2E014 imputation flag	F0102_F2
XF2E015	F2E015 imputation flag	F0102_F2
XF2E016	F2E016 imputation flag	F0102_F2
XF2E021	F2E021 imputation flag	F0102_F2
XF2E022	F2E022 imputation flag	F0102_F2
XF2E023	F2E023 imputation flag	F0102_F2
XF2E024	F2E024 imputation flag	F0102_F2
XF2E025	F2E025 imputation flag	F0102_F2
XF2E026	F2E026 imputation flag	F0102_F2
XF2E031	F2E031 imputation flag	F0102_F2
XF2E032	F2E032 imputation flag	F0102_F2
XF2E033	F2E033 imputation flag	F0102_F2
XF2E034	F2E034 imputation flag	F0102_F2
XF2E035	F2E035 imputation flag	F0102_F2
XF2E036	F2E036 imputation flag	F0102_F2
XF2E041	F2E041 imputation flag	F0102_F2
XF2E042	F2E042 imputation flag	F0102_F2
XF2E043	F2E043 imputation flag	F0102_F2
XF2E044	F2E044 imputation flag	F0102_F2
XF2E045	F2E045 imputation flag	F0102_F2
XF2E046	F2E046 imputation flag	F0102_F2
XF2E051	F2E051 imputation flag	F0102_F2
XF2E052	F2E052 imputation flag	F0102_F2
XF2E053	F2E053 imputation flag	F0102_F2
XF2E054	F2E054 imputation flag	F0102_F2
XF2E055	F2E055 imputation flag	F0102_F2
XF2E056	F2E056 imputation flag	F0102_F2
XF2E061	F2E061 imputation flag	F0102_F2
XF2E062	F2E062 imputation flag	F0102_F2
XF2E063	F2E063 imputation flag	F0102_F2
XF2E064	F2E064 imputation flag	F0102_F2
XF2E065	F2E065 imputation flag	F0102_F2
XF2E066	F2E066 imputation flag	F0102_F2
XF2E071	F2E071 imputation flag	F0102_F2
XF2E072	F2E072 imputation flag	F0102_F2
XF2E073	F2E073 imputation flag	F0102_F2
XF2E074	F2E074 imputation flag	F0102_F2
XF2E075	F2E075 imputation flag	F0102_F2
XF2E076	F2E076 imputation flag	F0102_F2
XF2E081	F2E081 imputation flag	F0102_F2
XF2E082	F2E082 imputation flag	F0102_F2
XF2E083	F2E083 imputation flag	F0102_F2
XF2E084	F2E084 imputation flag	F0102_F2
XF2E085	F2E085 imputation flag	F0102_F2
XF2E086	F2E086 imputation flag	F0102_F2
XF2E091	F2E091 imputation flag	F0102_F2

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
XF2E092	F2E092 imputation flag	F0102_F2
XF2E093	F2E093 imputation flag	F0102_F2
XF2E094	F2E094 imputation flag	F0102_F2
XF2E095	F2E095 imputation flag	F0102_F2
XF2E096	F2E096 imputation flag	F0102_F2
XF2E101	F2E101 imputation flag	F0102_F2
XF2E102	F2E102 imputation flag	F0102_F2
XF2E103	F2E103 imputation flag	F0102_F2
XF2E104	F2E104 imputation flag	F0102_F2
XF2E105	F2E105 imputation flag	F0102_F2
XF2E106	F2E106 imputation flag	F0102_F2
XF2E112	F2E112 imputation flag	F0102_F2
XF2E113	F2E113 imputation flag	F0102_F2
XF2E114	F2E114 imputation flag	F0102_F2
XF2E115	F2E115 imputation flag	F0102_F2
XF2E116	F2E116 imputation flag	F0102_F2
XF2E132	F2E132 imputation flag	F0102_F2
XF2E133	F2E133 imputation flag	F0102_F2
XF2E135	F2E135 imputation flag	F0102_F2
XF2E136	F2E136 imputation flag	F0102_F2
XF3A01	F3A01 imputation flag	F0102_F3
XF3A02	F3A02 imputation flag	F0102_F3
XF3A03	F3A03 imputation flag	F0102_F3
XF3A04	F3A04 imputation flag	F0102_F3
XF3B01	F3B01 imputation flag	F0102_F3
XF3B02	F3B02 imputation flag	F0102_F3
XF3B04	F3B04 imputation flag	F0102_F3
XF3B05	F3B05 imputation flag	F0102_F3
XF3B06	F3B06 imputation flag	F0102_F3
XF3C01	F3C01 imputation flag	F0102_F3
XF3C02	F3C02 imputation flag	F0102_F3
XF3C03	F3C03 imputation flag	F0102_F3
XF3C04	F3C04 imputation flag	F0102_F3
XF3C06	F3C06 imputation flag	F0102_F3
XF3C07	F3C07 imputation flag	F0102_F3
XF3D01	F3D01 imputation flag	F0102_F3
XF3D02	F3D02 imputation flag	F0102_F3
XF3D03	F3D03 imputation flag	F0102_F3
XF3D04	F3D04 imputation flag	F0102_F3
XF3D05	F3D05 imputation flag	F0102_F3
XF3D06	F3D06 imputation flag	F0102_F3
XF3D07	F3D07 imputation flag	F0102_F3
XF3E01	F3E01 imputation flag	F0102_F3
XF3E02	F3E02 imputation flag	F0102_F3
XF3E03	F3E03 imputation flag	F0102_F3
XF3E04	F3E04 imputation flag	F0102_F3
XF3E05	F3E05 imputation flag	F0102_F3
A013 _rev	Tuition and fees	F0102_F1 _rev

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
A023 _rev	Federal appropriations	F0102_F1 _rev
A043 _rev	State appropriations	F0102_F1 _rev
A053 _rev	Local appropriations	F0102_F1 _rev
A063 _rev	Federal grants and contracts	F0102_F1 _rev
A073 _rev	State grants and contracts	F0102_F1 _rev
A083 _rev	Local grants and contracts	F0102_F1 _rev
A093 _rev	Private gifts, grants and contracts	F0102_F1 _rev
A103 _rev	Endowment income	F0102_F1 _rev
A113 _rev	Sales and services of educational activities	F0102_F1 _rev
A123 _rev	Auxiliary enterprises	F0102_F1 _rev
A133 _rev	Hospital revenues	F0102_F1 _rev
A153 _rev	Independent operations	F0102_F1 _rev
A163 _rev	Total current funds revenues	F0102_F1 _rev
J013 _rev	Federal revenues	F0102_F1 _rev
J023 _rev	State revenues	F0102_F1 _rev
J033 _rev	Local revenues	F0102_F1 _rev
J043 _rev	Sales and services	F0102_F1 _rev
J053 _rev	Gifts, grants, contracts	F0102_F1 _rev
J063 _rev	Endowment income	F0102_F1 _rev
B013 _rev	Instruction	F0102_F1 _rev
B023 _rev	Research	F0102_F1 _rev
B033 _rev	Public service	F0102_F1 _rev
B043 _rev	Academic support	F0102_F1 _rev
B063 _rev	Student services	F0102_F1 _rev
B073 _rev	Institutional support	F0102_F1 _rev
B083 _rev	Operation and maintenance of plant	F0102_F1 _rev
B103 _rev	Mandatory transfers	F0102_F1 _rev
B113 _rev	Nonmandatory transfers	F0102_F1 _rev
B133 _rev	Auxiliary enterprises	F0102_F1 _rev
BLINE15 _rev	Auxiliary enterprises (nonmandatory)	F0102_F1 _rev
B163 _rev	Hospital expenditures	F0102_F1 _rev
BLINE18 _rev	Hospitals (nonmandatory)	F0102_F1 _rev
B193 _rev	Independent operations	F0102_F1 _rev
BLINE21 _rev	Independent operations (nonmandatory)	F0102_F1 _rev
B223 _rev	Total current funds expenditures and trans	F0102_F1 _rev
B234 _rev	Amount of salaries and wages total E and G expenditures	F0102_F1 _rev
B244 _rev	Employee fringe benefits—institutional	F0102_F1 _rev
B274 _rev	Total E and G employee compensation	F0102_F1 _rev
E013 _rev	Pell grants	F0102_F1 _rev
E023 _rev	Other federal government	F0102_F1 _rev
E033 _rev	State government	F0102_F1 _rev
E043 _rev	Local government	F0102_F1 _rev
E053 _rev	Private	F0102_F1 _rev
E063 _rev	Institutional	F0102_F1 _rev

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
G01 _rev	Balance owed on principal at beginning of year	F0102_F1 _rev
G02 _rev	Additional principal borrowed during year	F0102_F1 _rev
G03 _rev	Payments made on principal during year	F0102_F1 _rev
G05 _rev	Interest payments on physical plant indebtedness	F0102_F1 _rev
H011 _rev	Beginning value of endowment assets—book	F0102_F1 _rev
H012 _rev	Beginning value of endowment assets—market	F0102_F1 _rev
H021 _rev	Ending value of endowment assets—book	F0102_F1 _rev
H022 _rev	Ending value of endowment assets—market	F0102_F1 _rev
K014 _rev	Ending book value—land	F0102_F1 _rev
K025 _rev	Current replacement value—buildings	F0102_F1 _rev
K035 _rev	Current replacement value—equipment	F0102_F1 _rev
F1A01 _rev	Total current assets	F0102_F1A _rev
F1A02 _rev	Capital assets—depreciable (gross)	F0102_F1A _rev
F1A03 _rev	Accumulated depreciation (enter as a positive amount)	F0102_F1A _rev
F1A05 _rev	Total noncurrent assets	F0102_F1A _rev
F1A07 _rev	Long-term debt, current portion	F0102_F1A _rev
F1A09 _rev	Total current liabilities	F0102_F1A _rev
F1A10 _rev	Long-term debt	F0102_F1A _rev
F1A12 _rev	Total noncurrent liabilities	F0102_F1A _rev
F1A14 _rev	Invested in capital assets, net of related debt	F0102_F1A _rev
F1A15 _rev	Restricted—expendable	F0102_F1A _rev
F1A16 _rev	Restricted-nonexpendable	F0102_F1A _rev
F1A211 _rev	Land improvements—beginning balance	F0102_F1A _rev
F1A212 _rev	Land improvements—additions	F0102_F1A _rev
F1A214 _rev	Land improvements—ending balance	F0102_F1A _rev
F1A221 _rev	Infrastructure—beginning balance	F0102_F1A _rev
F1A222 _rev	Infrastructure—additions	F0102_F1A _rev
F1A224 _rev	Infrastructure—ending balance	F0102_F1A _rev
F1A231 _rev	Buildings—beginning balance	F0102_F1A _rev
F1A232 _rev	Buildings—additions	F0102_F1A _rev
F1A234 _rev	Buildings—ending balance	F0102_F1A _rev
F1A241 _rev	Equipment—beginning balance	F0102_F1A _rev
F1A242 _rev	Equipment—additions	F0102_F1A _rev
F1A244 _rev	Equipment—ending balance	F0102_F1A _rev
F1A251 _rev	Art and library collections—beginning balance	F0102_F1A _rev
F1A252 _rev	Art and library collections—additions	F0102_F1A _rev
F1A254 _rev	Art and library collections—ending balance	F0102_F1A _rev
F1A261 _rev	Property obtained under capital leases—beginning balance	F0102_F1A _rev
F1A262 _rev	Property obtained under capital leases—additions	F0102_F1A _rev
F1A264 _rev	Property obtained under capital leases—ending balance	F0102_F1A _rev
F1A271 _rev	Construction in progress—beginning balance	F0102_F1A _rev
F1A272 _rev	Construction in progress—additions	F0102_F1A _rev
F1A274 _rev	Construction in progress—ending balance	F0102_F1A _rev
F1A281 _rev	Accumulated depreciation—beginning balance	F0102_F1A _rev

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F1A282 _rev	Accumulated depreciation—additions	F0102_F1A _rev
F1A284 _rev	Accumulated depreciation—ending balance	F0102_F1A _rev
F1B01 _rev	Tuition fees, after deducting discounts allowances	F0102_F1A _rev
F1B02 _rev	Federal operating grants and contracts	F0102_F1A _rev
F1B03 _rev	State operating grants and contracts	F0102_F1A _rev
F1B04 _rev	Local/private operating grants and contracts	F0102_F1A _rev
F1B05 _rev	Sales services of auxiliary enterprises	F0102_F1A _rev
F1B06 _rev	Sales services of hospitals	F0102_F1A _rev
F1B07 _rev	Independent operations	F0102_F1A _rev
F1B09 _rev	Total operating revenues	F0102_F1A _rev
F1B10 _rev	Federal appropriations	F0102_F1A _rev
F1B11 _rev	State appropriations	F0102_F1A _rev
F1B12 _rev	Local appropriations, education district taxes, similar support	F0102_F1A _rev
F1B13 _rev	Federal nonoperating grants	F0102_F1A _rev
F1B14 _rev	State nonoperating grants	F0102_F1A _rev
F1B15 _rev	Local nonoperating grants	F0102_F1A _rev
F1B16 _rev	Gifts, including contributions from affiliated organizations	F0102_F1A _rev
F1B17 _rev	Investment income	F0102_F1A _rev
F1B19 _rev	Total nonoperating revenues	F0102_F1A _rev
F1B20 _rev	Capital appropriations	F0102_F1A _rev
F1B21 _rev	Capital grants and gifts	F0102_F1A _rev
F1B22 _rev	Additions to permanent endowments	F0102_F1A _rev
F1B24 _rev	Total other revenues and additions	F0102_F1A _rev
F1C011 _rev	Instruction—current year total	F0102_F1A _rev
F1C012 _rev	Instruction—salaries and wages	F0102_F1A _rev
F1C013 _rev	Instruction—employee fringe benefits	F0102_F1A _rev
F1C014 _rev	Instruction—depreciation	F0102_F1A _rev
F1C021 _rev	Research—current year total	F0102_F1A _rev
F1C022 _rev	Research—salaries and wages	F0102_F1A _rev
F1C023 _rev	Research—employee fringe benefits	F0102_F1A _rev
F1C024 _rev	Research—depreciation	F0102_F1A _rev
F1C031 _rev	Public service—current year total	F0102_F1A _rev
F1C032 _rev	Public service—salaries and wages	F0102_F1A _rev
F1C033 _rev	Public service—employee fringe benefits	F0102_F1A _rev
F1C034 _rev	Public service—depreciation	F0102_F1A _rev
F1C051 _rev	Academic support—current year total	F0102_F1A _rev
F1C052 _rev	Academic support—salaries and wages	F0102_F1A _rev
F1C053 _rev	Academic support—employee fringe benefits	F0102_F1A _rev
F1C054 _rev	Academic support—depreciation	F0102_F1A _rev
F1C061 _rev	Student services—current year total	F0102_F1A _rev
F1C062 _rev	Student services—salaries and wages	F0102_F1A _rev
F1C063 _rev	Student services—employee fringe benefits	F0102_F1A _rev
F1C064 _rev	Student services—depreciation	F0102_F1A _rev
F1C071 _rev	Institutional support— current year total	F0102_F1A _rev
F1C072 _rev	Institutional support—salaries and wages	F0102_F1A _rev
F1C073 _rev	Institutional support—employee fringe benefits	F0102_F1A _rev
F1C074 _rev	Institutional support—depreciation	F0102_F1A _rev

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F1C081 _rev	Operation maintenance of plant—current year total	F0102_F1A _rev
F1C082 _rev	Operation maintenance of plant—salaries and wages	F0102_F1A _rev
F1C083 _rev	Operation maintenance of plant—employee fringe benefits	F0102_F1A _rev
F1C084 _rev	Operation maintenance of plant—depreciation	F0102_F1A _rev
F1C091 _rev	Depreciation—total expense	F0102_F1A _rev
F1C101 _rev	Scholarships and fellowships expenses—current year total	F0102_F1A _rev
F1C102 _rev	Scholarships and fellowships expenses—salaries and wages	F0102_F1A _rev
F1C103 _rev	Scholarships and fellowships expenses—employee fringe benefits	F0102_F1A _rev
F1C104 _rev	Scholarships and fellowships expenses—depreciation	F0102_F1A _rev
F1C111 _rev	Auxiliary enterprises—current year total	F0102_F1A _rev
F1C112 _rev	Auxiliary enterprises—salaries and wages	F0102_F1A _rev
F1C113 _rev	Auxiliary enterprises—employee fringe benefits	F0102_F1A _rev
F1C114 _rev	Auxiliary enterprises—depreciation	F0102_F1A _rev
F1C121 _rev	Hospital services—current year total	F0102_F1A _rev
F1C122 _rev	Hospital services—salaries and wages	F0102_F1A _rev
F1C123 _rev	Hospital services—employee fringe benefits	F0102_F1A _rev
F1C124 _rev	Hospital services—depreciation	F0102_F1A _rev
F1C131 _rev	Independent operations—current year total	F0102_F1A _rev
F1C132 _rev	Independent operations—salaries and wages	F0102_F1A _rev
F1C133 _rev	Independent operations—employee fringe benefits	F0102_F1A _rev
F1C134 _rev	Independent operations—depreciation	F0102_F1A _rev
F1C151 _rev	Total operating expenses—current year total	F0102_F1A _rev
F1C152 _rev	Total operating expenses—salaries and wages	F0102_F1A _rev
F1C153 _rev	Total operating expenses—employee fringe benefits	F0102_F1A _rev
F1C154 _rev	Total operating expenses—depreciation	F0102_F1A _rev
F1C161 _rev	Interest—current year total	F0102_F1A _rev
F1C191 _rev	Total expenses deductions	F0102_F1A _rev
F1C192 _rev	Total expenses deductions—salaries and wages	F0102_F1A _rev
F1C193 _rev	Total expenses deductions—employee fringe benefits	F0102_F1A _rev
F1C194 _rev	Total expenses deductions—depreciation	F0102_F1A _rev
F1D04 _rev	Net assets beginning of year	F0102_F1A _rev
F1E01 _rev	Pell grants (federal)	F0102_F1A _rev
F1E02 _rev	Other federal grants	F0102_F1A _rev
F1E03 _rev	Grants by state government	F0102_F1A _rev
F1E04 _rev	Grants by local government	F0102_F1A _rev
F1E05 _rev	Institutional grants from restricted resources	F0102_F1A _rev
F1E07 _rev	Total gross scholarships and fellowships	F0102_F1A _rev
F1E08 _rev	Discounts allowances applied to tuition fees	F0102_F1A _rev
FORMID _rev	Form ID is a numeric indicator	F0102_F1A_F _rev

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
ENTITIES _rev	Entities included	F0102_F1A_F _rev
PNATURE _rev	Primary nature of unit(s)	F0102_F1A_F _rev
F1AF01 _rev	Long-term investments	F0102_F1A_F _rev
F1AF03 _rev	Total Assets	F0102_F1A_F _rev
F1AF05 _rev	Temporarily restricted	F0102_F1A_F _rev
F1AF06 _rev	Permanently restricted	F0102_F1A_F _rev
F1AF08 _rev	Total net assets	F0102_F1A_F _rev
F1AF09 _rev	Investment return	F0102_F1A_F _rev
F1AF11 _rev	Total revenues, gains, other support	F0102_F1A_F _rev
F1AF12 _rev	Total expenses	F0102_F1A_F _rev
F1AF12A _rev	Expenses paid to institution (included in F12)	F0102_F1A_F _rev
F1AF15 _rev	Net assets—beginning of year	F0102_F1A_F _rev
F1AF16 _rev	Adjustments to beginning net assets	F0102_F1A_F _rev
FORMID _rev	Form ID is a numeric indicator	F0102_F1A_G _rev
ENTITIES _rev	Entities included	F0102_F1A_G _rev
PNATURE _rev	Primary nature of unit(s)	F0102_F1A_G _rev
F1AG01 _rev	Total current assets	F0102_F1A_G _rev
F1AG03 _rev	Total Assets	F0102_F1A_G _rev
F1AG04 _rev	Total current liabilities	F0102_F1A_G _rev
F1AG07 _rev	Invested in capital assets, net of related debt	F0102_F1A_G _rev
F1AG08 _rev	Restricted—expendable	F0102_F1A_G _rev
F1AG09 _rev	Restricted—nonexpendable	F0102_F1A_G _rev
F1AG11 _rev	Net assets—end of year	F0102_F1A_G _rev
F1AG12 _rev	Total operating revenues	F0102_F1A_G _rev
F1AG13 _rev	Total operating expenses	F0102_F1A_G _rev
F1AG13A _rev	Expenses paid to institution (included in G13)	F0102_F1A_G _rev
F1AG15 _rev	Total nonoperating revenues	F0102_F1A_G _rev
F1AG17 _rev	Net income before other revenues, expenses, gains, or losses	F0102_F1A_G _rev
F1AG19 _rev	Change in net assets	F0102_F1A_G _rev
F1AG20 _rev	Net assets—beginning of year	F0102_F1A_G _rev
F2A01 _rev	Long-term investments	F0102_F2 _rev
F2A02 _rev	Total assets	F0102_F2 _rev
F2A03 _rev	Total liabilities	F0102_F2 _rev
F2A04 _rev	Total unrestricted net assets	F0102_F2 _rev
F2A05 _rev	Total restricted net assets	F0102_F2 _rev
F2A06 _rev	Total net assets	F0102_F2 _rev
F2A11 _rev	Land improvements—end of year	F0102_F2 _rev
F2A12 _rev	Buildings—end of year	F0102_F2 _rev
F2A13 _rev	Equipment, including art and library collections—end of year	F0102_F2 _rev
F2A14 _rev	Property obtained under capital leases—end of year	F0102_F2 _rev
F2B01 _rev	Total revenues and investment return (from Part A, line A17, column 1)	F0102_F2 _rev
F2B02 _rev	Total expenses (from Part B, line B12, column 1)	F0102_F2 _rev
F2B04 _rev	Change in net assets	F0102_F2 _rev
F2B05 _rev	Net assets, beginning of the year	F0102_F2 _rev
F2C01 _rev	Total Pell grants	F0102_F2 _rev
F2C02 _rev	Total other federal grants	F0102_F2 _rev

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F2C03 _rev	Total state grants	F0102_F2 _rev
F2C04 _rev	Total local grants	F0102_F2 _rev
F2C05 _rev	Total institutional grants (funded)	F0102_F2 _rev
F2C06 _rev	Total institutional grants (unfunded)	F0102_F2 _rev
F2C08 _rev	Total—allowance applied to tuition and fees	F0102_F2 _rev
F2C09 _rev	Total—allowance applied to auxiliary enterprise revenues	F0102_F2 _rev
F2D01 _rev	Total tuition and fees	F0102_F2 _rev
F2D02 _rev	Total federal appropriations	F0102_F2 _rev
F2D03 _rev	Total state appropriations	F0102_F2 _rev
F2D04 _rev	Total local appropriations	F0102_F2 _rev
F2D05 _rev	Total federal grants and contracts	F0102_F2 _rev
F2D06 _rev	Total state grants and contracts	F0102_F2 _rev
F2D07 _rev	Total local grants and contracts	F0102_F2 _rev
F2D08 _rev	Total private gifts, grants, and contracts	F0102_F2 _rev
F2D09 _rev	Total contributions from affiliated entities	F0102_F2 _rev
F2D10 _rev	Total investment return (income, gains, and losses)	F0102_F2 _rev
F2D11 _rev	Total sales and services of educational activities	F0102_F2 _rev
F2D12 _rev	Total sales and services of auxiliary enterprises	F0102_F2 _rev
F2D13 _rev	Total hospital revenue	F0102_F2 _rev
F2D14 _rev	Total independent operations revenue	F0102_F2 _rev
F2E011 _rev	Instruction—total amount	F0102_F2 _rev
F2E012 _rev	Instruction—salaries and wages	F0102_F2 _rev
F2E013 _rev	Instruction—benefits	F0102_F2 _rev
F2E014 _rev	Instruction—operation and maintenance of plant	F0102_F2 _rev
F2E015 _rev	Instruction—depreciation	F0102_F2 _rev
F2E016 _rev	Instruction—interest	F0102_F2 _rev
F2E021 _rev	Research—total amount	F0102_F2 _rev
F2E022 _rev	Research—salaries and wages	F0102_F2 _rev
F2E023 _rev	Research—benefits	F0102_F2 _rev
F2E024 _rev	Research—operation and maintenance of plant	F0102_F2 _rev
F2E025 _rev	Research—depreciation	F0102_F2 _rev
F2E026 _rev	Research—interest	F0102_F2 _rev
F2E031 _rev	Public service—total amount	F0102_F2 _rev
F2E032 _rev	Public service—salaries and wages	F0102_F2 _rev
F2E033 _rev	Public service—benefits	F0102_F2 _rev
F2E034 _rev	Public service—operation and maintenance of plant	F0102_F2 _rev
F2E035 _rev	Public service—depreciation	F0102_F2 _rev
F2E036 _rev	Public service—interest	F0102_F2 _rev
F2E041 _rev	Academic support—total amount	F0102_F2 _rev
F2E042 _rev	Academic support—salaries and wages	F0102_F2 _rev
F2E043 _rev	Academic support—benefits	F0102_F2 _rev
F2E044 _rev	Academic support—operation and maintenance of plant	F0102_F2 _rev
F2E045 _rev	Academic support—depreciation	F0102_F2 _rev

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F2E046 _rev	Academic support—interest	F0102_F2 _rev
F2E051 _rev	Student service—total amount	F0102_F2 _rev
F2E052 _rev	Student service—salaries and wages	F0102_F2 _rev
F2E053 _rev	Student service—benefits	F0102_F2 _rev
F2E054 _rev	Student service—operation and maintenance of plant	F0102_F2 _rev
F2E055 _rev	Student service—depreciation	F0102_F2 _rev
F2E056 _rev	Student service—interest	F0102_F2 _rev
F2E061 _rev	Institutional support—total amount	F0102_F2 _rev
F2E062 _rev	Institutional support—salaries and wages	F0102_F2 _rev
F2E063 _rev	Institutional support—benefits	F0102_F2 _rev
F2E064 _rev	Institutional support—operation and maintenance of plant	F0102_F2 _rev
F2E065 _rev	Institutional support—depreciation	F0102_F2 _rev
F2E066 _rev	Institutional support—interest	F0102_F2 _rev
F2E071 _rev	Auxiliary enterprises—total amount	F0102_F2 _rev
F2E072 _rev	Auxiliary enterprises—salaries and wages	F0102_F2 _rev
F2E073 _rev	Auxiliary enterprises—benefits	F0102_F2 _rev
F2E074 _rev	Auxiliary enterprises—operation and maintenance of plant	F0102_F2 _rev
F2E075 _rev	Auxiliary enterprises—depreciation	F0102_F2 _rev
F2E076 _rev	Auxiliary enterprises—interest	F0102_F2 _rev
F2E081 _rev	Net grant aid to students—total amount	F0102_F2 _rev
F2E082 _rev	Net grant aid to students—salaries and wages	F0102_F2 _rev
F2E083 _rev	Net grant aid to students—benefits	F0102_F2 _rev
F2E084 _rev	Net grant aid to students—operation and maintenance of plant	F0102_F2 _rev
F2E085 _rev	Net grant aid to students—depreciation	F0102_F2 _rev
F2E086 _rev	Net grant aid to students—interest	F0102_F2 _rev
F2E091 _rev	Hospital services—total amount	F0102_F2 _rev
F2E092 _rev	Hospital services—salaries and wages	F0102_F2 _rev
F2E093 _rev	Hospital services—benefits	F0102_F2 _rev
F2E094 _rev	Hospital services—operation and maintenance of plant	F0102_F2 _rev
F2E095 _rev	Hospital services—depreciation	F0102_F2 _rev
F2E096 _rev	Hospital services—interest	F0102_F2 _rev
F2E101 _rev	Independent operations—total amount	F0102_F2 _rev
F2E102 _rev	Independent operations—salaries and wages	F0102_F2 _rev
F2E103 _rev	Independent operations—benefits	F0102_F2 _rev
F2E104 _rev	Independent operations—operation and maintenance of plant	F0102_F2 _rev
F2E105 _rev	Independent operations—depreciation	F0102_F2 _rev
F2E106 _rev	Independent operations—interest	F0102_F2 _rev
F2E112 _rev	Operation and maintenance of plant—salaries and wages	F0102_F2 _rev
F2E113 _rev	Operation and maintenance of plant—benefits	F0102_F2 _rev
F2E114 _rev	Operation and maintenance of plant—operation and maintenance of plant	F0102_F2 _rev
F2E115 _rev	Operation and maintenance of plant—depreciation	F0102_F2 _rev
F2E116 _rev	Operation and maintenance of plant—interest	F0102_F2 _rev

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
F2E132 _rev	Total expenses—salaries and wages	F0102_F2 _rev
F2E133 _rev	Total expenses—benefits	F0102_F2 _rev
F2E135 _rev	Total expenses—depreciation	F0102_F2 _rev
F2E136 _rev	Total expenses—interest	F0102_F2 _rev
F3A01 _rev	Total assets	F0102_F3 _rev
F3A02 _rev	Total liabilities	F0102_F3 _rev
F3A03 _rev	Total equity	F0102_F3 _rev
F3A04 _rev	Total liabilities and equity	F0102_F3 _rev
F3B01 _rev	Total revenues and investment return (from Part A, line A10)	F0102_F3 _rev
F3B02 _rev	Total expenses (from Part B, line B10, column 1)	F0102_F3 _rev
F3B04 _rev	Net income	F0102_F3 _rev
F3B05 _rev	Other changes in equity	F0102_F3 _rev
F3B06 _rev	Equity, beginning of year	F0102_F3 _rev
F3C01 _rev	Total Pell grants	F0102_F3 _rev
F3C02 _rev	Total other federal grants	F0102_F3 _rev
F3C03 _rev	Student aid: state and local grants	F0102_F3 _rev
F3C04 _rev	Total institutional grants	F0102_F3 _rev
F3C06 _rev	Allowance applied to tuition and fees	F0102_F3 _rev
F3C07 _rev	Allowance applied to auxiliary enterprise revenues	F0102_F3 _rev
F3D01 _rev	Tuition and fees	F0102_F3 _rev
F3D02 _rev	Federal appropriations, grants and contracts	F0102_F3 _rev
F3D03 _rev	State and local appropriations, grants and contracts	F0102_F3 _rev
F3D04 _rev	Private grants and contracts	F0102_F3 _rev
F3D05 _rev	Investment income and investment gains (losses) included in net income	F0102_F3 _rev
F3D06 _rev	Sales and services of educational activities	F0102_F3 _rev
F3D07 _rev	Sales and services of auxiliary enterprises	F0102_F3 _rev
F3E01 _rev	Instruction	F0102_F3 _rev
F3E02 _rev	Research and public service	F0102_F3 _rev
F3E03 _rev	Academic and institutional support, and Student services	F0102_F3 _rev
F3E04 _rev	Auxiliary enterprises	F0102_F3 _rev
F3E05 _rev	Net grant aid to students	F0102_F3 _rev
Instnm	Institution (entity) name	Hd2002.sd
Addr	Street address or post office box	Hd2002.sd
City	City location of institution	Hd2002.sd
Stabbr	USPS state abbreviation	Hd2002.sd
Zip	ZIP code	Hd2002.sd
Hdegoffr	Highest degree offered	Hd2002.sd
Sector	Sector of institution	Hd2002.sd
Control	Control of institution	Hd2002.sd
Medical	Institution grants a medical degree	Hd2002.sd
Iclevel	Level of institution	Hd2002.sd
Affil	Affiliation of institution	Hd2002.sd
Carnegie	Carnegie classification code	Hd2002.sd
Deggrant	Degree-granting status	Hd2002.sd
Pset4flg	Postsecondary and Title IV institution indicator	Hd2002.sd

Table G.1. List of variables used for the Finance component—Continued

Variable name	Description	Data source
Fips	FIPS state code	Hd2002.sd
Act	Status of institution	Hd2002.sd
Obereg	Geographic region	Hd2002.sd
Stat_f	Response status—finance	Hd2002.sd
Lock_f	Status of Finance component when data collection closed	Hd2002.sd
Prch_f	Parent/child indicator for finance	Hd2002.sd
Idx_f	UNITID of parent institution reporting finance	Hd2002.sd
Imp_f	Imputation method for finance	Hd2002.sd
FTE_org	Full-time equivalent enrollment	Hd2002.sd
Form_F_org	Reporting standards used to report finance data	Hd2002.sd
Fybeg_org	Beginning date of fiscal year covered (all finance)	Hd2002.sd
Fyend_org	End date of fiscal year covered (all finance)	Hd2002.sd
Gpfs_org	Clean opinion GPFS from auditor (all finance)	Hd2002.sd
Figasbcr_org	GASB current accounting model	Hd2002.sd
figasbal_org	GASB alternative accounting model	Hd2002.sd
Stat_f_rev	Revised response status—finance	Hd2002_rev.sas7bdat
Lock_f_rev	Revised status of Finance component when data collection closed	Hd2002_rev.sas7bdat
Prch_f_rev	Revised parent/child indicator for finance	Hd2002_rev.sas7bdat
Idx_f_rev	Revised UNITID of parent institution reporting finance	Hd2002_rev.sas7bdat
Imp_f_rev	Revised imputation method for finance	Hd2002_rev.sas7bdat
FTE_rev	Revised full-time equivalent enrollment	Hd2002_rev.sas7bdat
Form_F_rev	Revised reporting standards used to report finance data	Hd2002_rev.sas7bdat
Fybeg_rev	Revised beginning date of fiscal year covered (all finance)	Hd2002_rev.sas7bdat
Fyend_rev	Revised end date of fiscal year covered (all finance)	Hd2002_rev.sas7bdat
Gpfs_rev	Revised clean opinion GPFS from auditor (all finance)	Hd2002_rev.sas7bdat
Figasbcr_rev	Revised GASB current accounting model	Hd2002_rev.sas7bdat
figasbal_rev	Revised GASB alternative accounting model	Hd2002_rev.sas7bdat

Table G.2. List of variables used in Thomson Peterson comparison

Variable name	Description	Data source
Instnm	Institution (entity) name	Hd2002.sd
Addr	Street address or post office box	Hd2002.sd
City	City location of institution	Hd2002.sd
Stabbr	USPS state abbreviation	Hd2002.sd
Zip	ZIP code	Hd2002.sd
Hdegoffr	Highest degree offered	Hd2002.sd
Sector	Sector of institution	Hd2002.sd
Control	Control of institution	Hd2002.sd
Medical	Institution grants a medical degree	Hd2002.sd
llevel	Level of institution	Hd2002.sd
Affil	Affiliation of institution	Hd2002.sd
Carnegie	Carnegie classification code	Hd2002.sd
Deggrant	Degree-granting status	Hd2002.sd
Pset4flg	Postsecondary and Title IV institution indicator	Hd2002.sd
Fips	FIPS state code	Hd2002.sd
Act	Status of institution	Hd2002.sd
Obereg	Geographic region	Hd2002.sd
FTE	Full-time equivalent enrollment	Hd2002.sd
Form_F	Reporting standards used to report finance data	Hd2002.sd
Fybeg	Beginning date of fiscal year covered (all finance)	Hd2002.sd
Fyend	End date of fiscal year covered (all finance)	Hd2002.sd
Gpfs	Clean opinion GPFS from auditor (all finance)	Hd2002.sd
Figasbcr	GASB current accounting model	Hd2002.sd
figasbal	GASB alternative accounting model	Hd2002.sd
B013_org	Instruction	F0102_F1
B023_org	Research	F0102_F1
F1C011_org	Instruction—current year total	F0102_F1A
F1C021_org	Research—current year total	F0102_F1A
F2E011_org	Instruction—total amount	F0102_F2
F2E021_org	Research—total amount	F0102_F2
F3E01_org	Instruction	F0102_F3
F3E02_org	Research and public service	F0102_F3
B013_rev	Instruction	F0102_F1_rev
B023_rev	Research	F0102_F1_rev
F1C011_rev	Instruction—current year total	F0102_F1A_rev
F1C021_rev	Research—current year total	F0102_F1A_rev
F2E011_rev	Instruction—total amount	F0102_F2_rev
F2E021_rev	Research—total amount	F0102_F2_rev
F3E01_rev	Instruction	F0102_F3_rev
F3E02_rev	Research and public service	F0102_F3_rev
MAIN_IPEDS_CODE	Corresponding IPEDS unit_id for institution	UX_INST
INUN_ID	Primary key—institution/organization /unit ID number	UG_CHARS
EXPEND_INSTR_FTE	Average instructional expenditure per full-time equivalent (FTE) student for past fiscal year	UG_CHARS
EXPEND_RESEARCH	Total research expenditure for past fiscal year, including all restricted and unrestricted funds from all sources	UG_CHARS

**APPENDIX H. VARIABLES IN THE FINAL ANALYSIS FILE FOR THE SALARIES
COMPONENT**

Table H.1. List of variables in the IPEDS analysis file for Part A of the Salaries component

Variable name	Description	Data source
UNITID	IPEDS identification variable	All data
CONTRACT	Length of contract	sal2002ap, sal2002a_rev, sala_pflags
ARANK	Faculty rank and gender combination	sal2002ap, sal2002a_rev, sala_pflags
EMPCOUNT	Number of faculty	sal2002ap
OUTLAYS	Total salary outlay	sal2002ap
SAVERAGE	Average salary	sal2002ap
XEMPCOUN	Imputation flag variable for EMPCOUNT	sal2002ap
XOUTLAYS	Imputation flag variable for OUTLAYS	sal2002ap
XSAVERAG	Imputation flag variable for SAVERAGE	sal2002ap
EMPCOUNT_REV	Revised variable for EMPCOUNT	sal2002a_rev
OUTLAYS_REV	Revised variable for OUTLAYS	sal2002a_rev
SAVERAGE_REV	Revised variable for SAVERAGE	sal2002a_rev
SECTOR	Sector of institution	hd2002, hd2002_rev
CONTROL	Control of institution	hd2002, hd2002_rev
ICLEVEL	Level of institution	hd2002, hd2002_rev
OBereg	Geographic region	hd2002, hd2002_rev
PSET4FLG	Postsecondary and Title IV institution indicator	hd2002, hd2002_rev
DEGGRANT	Degree-granting status	hd2002, hd2002_rev
ACT	Status of institution	hd2002, hd2002_rev
STAT_SA	Response status—Salaries	hd2002
LOCK_SA	Status of Salaries component when data collection closed	hd2002
PRCH_SA	Parent/child indicator for Salaries component data collection	hd2002
IDX_SA	UNITID of parent institution reporting salaries data	hd2002
IMP_SA	Type of Imputation method for missing salaries data	hd2002
STAT_SA_REV	Revised response status—Salaries	hd2002_rev
LOCK_SA_REV	Status of Salaries component when revised data collection closed	hd2002_rev
PRCH_SA_REV	Revised parent/child indicator for Salaries component data collection	hd2002_rev
IDX_SA_REV	Revised UNITID of parent institution reporting salaries data	hd2002_rev
IMP_SA_REV	Revised type of Imputation method for missing salaries data	hd2002_rev
EMPCOUNT PERT	Perturbation flag variable for EMPCOUNT	sala_pflags

Table H.2. List of variables in the IPEDS analysis file for Part B of the Salaries component

Variable name	Description	Data source
UNITID	IPEDS identification variable	All data
BENTYPE	Benefit type	sa2002bp, sal2002b_rev, salb_pflags
SABAVG1	Average expenditures—9/10 month contracts	sa2002bp
SABAVG2	Average expenditures—11/12 month contracts	sa2002bp
SABEXP1	Expenditures—9/10 month contracts	sa2002bp
SABEXP2	Expenditures—11/12 month contracts	sa2002bp
SABNUM1	Number covered—9/10 month contracts	sa2002bp
SABNUM2	Number covered—11/12 month contracts	sa2002bp
XSABAVG1	Imputation flag variable for SABAVG1	sa2002bp
XSABAVG2	Imputation flag variable for SABAVG2	sa2002bp
XSABEXP1	Imputation flag variable for SABEXP1	sa2002bp
XSABEXP2	Imputation flag variable for SABEXP2	sa2002bp
XSABNUM1	Imputation flag variable for SABNUM1	sa2002bp
XSABNUM2	Imputation flag variable for SABNUM2	sa2002bp
SABAVG1_REV	Revised variable for SABAVG1	sal2002b_rev
SABAVG2_REV	Revised variable for SABAVG2	sal2002b_rev
SABEXP1_REV	Revised variable for SABEXP1	sal2002b_rev
SABEXP2_REV	Revised variable for SABEXP2	sal2002b_rev
SABNUM1_REV	Revised variable for SABNUM1	sal2002b_rev
SABNUM2_REV	Revised variable for SABNUM2	sal2002b_rev
SECTOR	Sector of institution	hd2002, hd2002_rev
CONTROL	Control of institution	hd2002, hd2002_rev
ICLEVEL	Level of institution	hd2002, hd2002_rev
OBereg	Geographic region	hd2002, hd2002_rev
PSET4FLG	Postsecondary and Title IV institution indicator	hd2002, hd2002_rev
DEGGRANT	Degree granting status	hd2002, hd2002_rev
ACT	Status of institution	hd2002, hd2002_rev
STAT_SA	Response status—Salaries	hd2002
LOCK_SA	Status of Salaries component when data collection closed	hd2002
PRCH_SA	Parent/child indicator for Salaries component data collection	hd2002
IDX_SA	UNITID of parent institution reporting salaries data	hd2002
IMP_SA	Type of Imputation method for missing salaries data	hd2002
STAT_SA_REV	Revised response status—Salaries	hd2002_rev
LOCK_SA_REV	Status of Salaries component when revised data collection closed	hd2002_rev
PRCH_SA_REV	Revised parent/child indicator for Salaries component data collection	hd2002_rev
IDX_SA_REV	Revised UNITID of parent institution reporting salaries data	hd2002_rev
IMP_SA_REV	Revised type of Imputation method for missing salaries data	hd2002_rev
SABNUM1_PERT	Perturbation flag variable for SABNUM1	salb_pflags
SABNUM2_PERT	Perturbation flag variable for SABNUM2	salb_pflags

**APPENDIX I. VARIABLES IN THE FINAL ANALYSIS FILE FOR THE
GRADUATION RATES COMPONENT**

Table I.1. List of variables used for the Graduation Rates component

Variable name	Description	Data source
UNITID	Unique institution identifier	All data
SECTION	Section of survey form	gr2002p, gr2002_rev, and grs_pflags
SPORT	Sport reported	gr2002p, gr2002_rev, and grs_pflags
LINE	Original line number of survey form	gr2002p, gr2002_rev, and grs_pflags
GRRACE01_ORG	Nonresident alien men—original	gr2002p
GRRACE02_ORG	Nonresident alien women—original	gr2002p
GRRACE03_ORG	Black non-Hispanic men—original	gr2002p
GRRACE04_ORG	Black non-Hispanic women—original	gr2002p
GRRACE05_ORG	American Indian/Alaska Native men—original	gr2002p
GRRACE06_ORG	American Indian/Alaska Native women—original	gr2002p
GRRACE07_ORG	Asian or Pacific Islander men—original	gr2002p
GRRACE08_ORG	Asian or Pacific Islander women—original	gr2002p
GRRACE09_ORG	Hispanic men—original	gr2002p
GRRACE10_ORG	Hispanic women—original	gr2002p
GRRACE11_ORG	White non-Hispanic men—original	gr2002p
GRRACE12_ORG	White non-Hispanic women—original	gr2002p
GRRACE13_ORG	Race/ethnicity unknown men—original	gr2002p
GRRACE14_ORG	Race/ethnicity unknown women—original	gr2002p
GRRACE15_ORG	Total men—original	gr2002p
GRRACE16_ORG	Total women—original	gr2002p
GRRACE17_ORG	Grand total—original	gr2002p
XGRRACE01_ORG	Imputation flag GRRAC01	gr2002p
XGRRACE02_ORG	Imputation flag GRRAC02	gr2002p
XGRRACE03_ORG	Imputation flag GRRAC03	gr2002p
XGRRACE04_ORG	Imputation flag GRRAC04	gr2002p
XGRRACE05_ORG	Imputation flag GRRAC05	gr2002p
XGRRACE06_ORG	Imputation flag GRRAC06	gr2002p
XGRRACE07_ORG	Imputation flag GRRAC07	gr2002p
XGRRACE08_ORG	Imputation flag GRRAC08	gr2002p
XGRRACE09_ORG	Imputation flag GRRAC09	gr2002p
XGRRACE10_ORG	Imputation flag GRRAC10	gr2002p
XGRRACE11_ORG	Imputation flag GRRAC11	gr2002p
XGRRACE12_ORG	Imputation flag GRRAC12	gr2002p
XGRRACE13_ORG	Imputation flag GRRAC13	gr2002p
XGRRACE14_ORG	Imputation flag GRRAC14	gr2002p
XGRRACE15_ORG	Imputation flag GRRAC15	gr2002p
XGRRACE16_ORG	Imputation flag GRRAC16	gr2002p
XGRRACE17_ORG	Imputation flag GRRAC17	gr2002p
GRRACE01_REV	Nonresident alien men—revised	gr2002_rev
GRRACE02_REV	Nonresident alien women—revised	gr2002_rev
GRRACE03_REV	Black non-Hispanic men—revised	gr2002_rev
GRRACE04_REV	Black non-Hispanic women—revised	gr2002_rev
GRRACE05_REV	American Indian/Alaska Native men—revised	gr2002_rev

Table I.1. List of variables used for the Graduation Rates component—Continued

Variable name	Description	Data source
GRRACE06_REV	American Indian/Alaska Native women—revised	gr2002_rev
GRRACE07_REV	Asian or Pacific Islander men—revised	gr2002_rev
GRRACE08_REV	Asian or Pacific Islander women—revised	gr2002_rev
GRRACE09_REV	Hispanic men—revised	gr2002_rev
GRRACE10_REV	Hispanic women—revised	gr2002_rev
GRRACE11_REV	White non-Hispanic men—revised	gr2002_rev
GRRACE12_REV	White non-Hispanic women—revised	gr2002_rev
GRRACE13_REV	Race/ethnicity unknown men—revised	gr2002_rev
GRRACE14_REV	Race/ethnicity unknown women—revised	gr2002_rev
GRRACE15_REV	Total men—revised	gr2002_rev
GRRACE16_REV	Total women—revised	gr2002_rev
GRRACE17_REV	Grand total—revised	gr2002_rev
GRRACE01_PERT	Perturbation flag variable for GRRACE01	grs_pflags
GRRACE02_PERT	Perturbation flag variable for GRRACE02	grs_pflags
GRRACE03_PERT	Perturbation flag variable for GRRACE03	grs_pflags
GRRACE04_PERT	Perturbation flag variable for GRRACE04	grs_pflags
GRRACE05_PERT	Perturbation flag variable for GRRACE05	grs_pflags
GRRACE06_PERT	Perturbation flag variable for GRRACE06	grs_pflags
GRRACE07_PERT	Perturbation flag variable for GRRACE07	grs_pflags
GRRACE08_PERT	Perturbation flag variable for GRRACE08	grs_pflags
GRRACE09_PERT	Perturbation flag variable for GRRACE09	grs_pflags
GRRACE10_PERT	Perturbation flag variable for GRRACE10	grs_pflags
GRRACE11_PERT	Perturbation flag variable for GRRACE11	grs_pflags
GRRACE12_PERT	Perturbation flag variable for GRRACE12	grs_pflags
GRRACE13_PERT	Perturbation flag variable for GRRACE13	grs_pflags
GRRACE14_PERT	Perturbation flag variable for GRRACE14	grs_pflags
GRRACE15_PERT	Perturbation flag variable for GRRACE15	grs_pflags
GRRACE16_PERT	Perturbation flag variable for GRRACE16	grs_pflags
GRRACE17_PERT	Perturbation flag variable for GRRACE17	grs_pflags
Addr	Street address or post office box	Hd2002.sd
City	City location of institution	Hd2002.sd
Stabbr	USPS state abbreviation	Hd2002.sd
Zip	ZIP code	Hd2002.sd
Hdegoffr	Highest degree offered	Hd2002.sd
Sector	Sector of institution	Hd2002.sd
Control	Control of institution	Hd2002.sd
Medical	Institution grants a medical degree	Hd2002.sd
llevel	Level of institution	Hd2002.sd
Affil	Affiliation of institution	Hd2002.sd
Carnegie	Carnegie classification code	Hd2002.sd
Deggrant	Degree-granting status	Hd2002.sd
Pset4flg	Postsecondary and Title IV institution indicator	Hd2002.sd
Fips	FIPS state code	Hd2002.sd
Act	Status of institution	Hd2002.sd
Obereg	Geographic region	Hd2002.sd
Stat_gr	Response status—Graduation Rates	Hd2002.sd
Lock_gr	Status of component when data collection closed	Hd2002.sd
Prch_gr	Parent/child indicator (GRS)	Hd2002.sd
Idx_gr	UNITID of parent institution reporting graduation rates data	Hd2002.sd
Imp_gr	Imputation method	Hd2002.sd
Cohrtstu	Enrolled any full-time, first-time students	Hd2002.sd

Table I.1. List of variables used for the Graduation Rates component—Continued

Variable name	Description	Data source
Pyaid	Institution offered athletic aid 2001–2002	Hd2002.sd
Cohrtaid	Institution offered athletic aid in cohort year	Hd2002.sd
Sport1	Athletic aid for football in cohort year	Hd2002.sd
Sport2	Athletic aid for basketball in cohort year	Hd2002.sd
Sport3	Athletic aid for baseball in cohort year	Hd2002.sd
Sport4	Athletic aid cross-country and track in cohort year	Hd2002.sd
Sport5	Athletic aid all other sports combined in cohort year	Hd2002.sd
Transver	Institution has transfer mission	Hd2002.sd
Longpgm	Institution has 5-year or 3-year programs	Hd2002.sd
Cohrtmt	Cohort method	Hd2002.sd
OCRMSI	Minority serving institution	Hd2002.sd
HBCU	Historically black college or university	Hd2002.sd
Tribal	Tribal college	Hd2002.sd
Ftemp15	Does institution have 15 or more full-time employees	Hd2002.sd
FTE_org	Full-time equivalent enrollment	Hd2002.sd
Stat_gr_rev	Revised response status—Graduation Rates	Hd2002_rev.sas7bdat
Lock_gr_rev	Revised status of survey when data collection closed	Hd2002_rev.sas7bdat
Prch_gr_rev	Revised parent/child indicator (GRS)	Hd2002_rev.sas7bdat
Idx_gr_rev	Revised UNITID of parent institution reporting graduation rates data	Hd2002_rev.sas7bdat
Imp_gr_rev	Revised imputation method	Hd2002_rev.sas7bdat
FTE_rev	Revised full-time equivalent enrollment	Hd2002_rev.sas7bdat
Cohrstu_rev	Revised enrolled any full-time, first-time students	Hd2002_rev.sas7bdat
Pyaid_rev	Revised institution offered athletic aid 2001–2002	Hd2002_rev.sas7bdat
Cohrtaid_rev	Revised institution offered athletic aid in cohort year	Hd2002_rev.sas7bdat
Sport1_rev	Revised athletic aid for football in cohort year	Hd2002_rev.sas7bdat
Sport2_rev	Revised athletic aid for basketball in cohort year	Hd2002_rev.sas7bdat
Sport3_rev	Revised athletic aid for baseball in cohort year	Hd2002_rev.sas7bdat
Sport4_rev	Revised Athletic aid cross-country and track in cohort year	Hd2002_rev.sas7bdat
Sport5_rev	Revised athletic aid all other sports combined in cohort year	Hd2002_rev.sas7bdat
Transver_rev	Revised institution has transfer mission	Hd2002_rev.sas7bdat
Longpgm_rev	Revised institution has 5-year or 3-year programs	Hd2002_rev.sas7bdat
Cohrtmt_rev	Revised cohort method	Hd2002_rev.sas7bdat
OCRMSI_rev	Revised minority-serving institution	Hd2002_rev.sas7bdat
HBCU_rev	Revised historically Black college or university	Hd2002_rev.sas7bdat
Tribal_rev	Revised tribal college	Hd2002_rev.sas7bdat
Ftemp15_rev	Revised does institution have 15 or more full-time employees	Hd2002_rev.sas7bdat