

**WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES
ACCREDITING COMMISSION FOR SENIOR COLLEGES AND UNIVERSITIES**

REQUIRED DATA ELEMENTS TO SUPPORT THE PROPOSAL & SPECIAL VISITS
Sample Data Exhibit Formats

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**REQUIRED DATA ELEMENTS TO SUPPORT THE PROPOSAL & SPECIAL VISITS:
A SUPPLEMENT TO THE *WASC HANDBOOK OF ACCREDITATION***

As noted in the *WASC Handbook of Accreditation* (p.40), all institutions are required to submit "prescribed set of Basic Descriptive Data in standard form that address a range of common institutional characteristics including enrollments, listings of the institution's academic programs, numbers of faculty and staff employed, and available fiscal, physical, and information resources." The purpose of this *Supplement* is to provide guidance to institutions about how to assemble and present this required data as a part of the Proposal and Special Visit Reports.

Background

Both the *Handbook* and *Invitation to Dialogue II* emphasize WASC's intent to move the process of accreditation toward a more visible reliance on concrete evidence. Equally apparent is the Commission's conviction that the process should increasingly center on existing documentation—data and information that the institution has already collected for its own purposes—rather than extensive narrative reporting. Through the accreditation process institutions have an opportunity to systematically assemble and reflect upon existing information, and to use it more intentionally. To meet this requirement, WASC is developing a number of materials including a *Guide to the Use of Evidence in the Accreditation Process*, as well as associated examples and educational materials.

The data tables developed to support the Proposal submission are intended to provide basic contextual information to the Proposal Review Committee as it evaluates the institutional Proposal. The institution is expected to comment on any data trends that are unusual and any data that figure in the institution's Proposal. These tables form the first part of the institution's ongoing portfolio for the institution's accreditation review. They will be updated in the Preparatory Review and joined with many other data exhibits describing the institution's capacity and educational effectiveness.

The Commission is aware that while many institutions regularly compile the data required, not all do so in a systematic or regular way. For those institutions that possess readily-available data consistent with basic requirements, the principle of minimum burden suggests providing such data in the same manner as the institution normally provides it to its various audiences (for example, in the form of regular "Fact Book" displays). For those institutions that do not regularly publish such information, the sample displays provided were designed to assist them in assembling, and deploying the required information. To assist such institutions further, a set of calculational instructions is provided for each sample display, based on existing institutional reporting requirements such as IPEDS.

Required Data Elements

As described, the Institutional Proposal and Special Visit Report will be accompanied by a Basic Descriptive Data Profile intended to provide important context for discussing the proposal. Other data relevant to this discussion will be assembled through the institution's previous annual reports. Contents of the Basic Descriptive Data Profile include:

- Student Body Characteristics:
 - Sample Format 1**—Enrollments by level
 - Sample Format 2**—Enrollments by full-time/part-time status
 - Sample Format 3**—Total degrees granted by level
- Faculty and Staff:
 - Sample Format 4**—Faculty headcount (full and part-time)
- Fiscal, Physical and Information Resources:
 - Sample Format 5**—Financial Ratios

- In addition, the following documentation is also required:
 1. Mission statement (unless in catalog)
 2. Organizational chart
 3. Catalog
 4. Financial Audits for the last two years
 - List of academic programs currently offered [from Annual Report form]

Data Element 1--Headcount Enrolment by Level

Description. This table requests headcount enrollments by level, together with total FTE, as reported by the institution on the IPEDS Fall Enrollment Survey. Percentage entries are all normalized on the first column of the report. Definitions for specific columns in the report are based on this Survey and are as follows:

Total Headcount Enrollment	Lines 8+14+22+28
Lower-Division Headcount	Lines 1+2+3+15+16+17
Upper-Division Headcount	Lines 4+5+18+19
Graduate Headcount	Lines 9+10+11+12+23+24+25+26
Post-Baccalaureate (Non-Graduate Headcount	Lines 13+27
Non-Degree Headcount	Lines 7+21
Total FTE Enrollment	Lines 8+9+((22+28)/3)

A sample format designed to address this requirement follows.

Sample Format 1

Headcount Enrollment by Level (Fall Term)

	Total Headcount Enrollment	Lower Division Headcount	Upper Division Headcount	Graduate Headcount	Post- Baccalaureate (Non-Graduate) Headcount	Non-Degree Headcount	Total FTE Enrollment
Year 1	N	N (%)	N (%)	N (%)	N (%)	N (%)	N
Year 2	N	N (%)	N (%)	N (%)	N (%)	N (%)	N
Year 3	N	N (%)	N (%)	N (%)	N (%)	N (%)	N
Year 4	N	N (%)	N (%)	N (%)	N (%)	N (%)	N
Year 5*	N	N (%)	N (%)	N (%)	N (%)	N (%)	N

* Latest year

Data Element 2--Headcount Enrolment by Status and Location

Description. This table requests headcount enrollments by full-time/part-time status, as reported by the institution on the IPEDS Fall Enrollment Survey. Additional entries request information about enrollments at on-campus and off-campus locations as defined by the institution. Percentage entries are all normalized on the first column of the report. Definitions for specific columns in the report are as follows:

Total Headcount Enrollment	[Line 29 IPEDS as in A-1]
Full-Time Headcount	Lines 8+14
Part-Time Headcount	Lines 22+28
On-Campus Headcount	Attending at the institution's "main campus" as defined locally
Off-Campus Location	Not attending at the institution's "main campus" as defined locally

A sample format designed to address this requirement follows.

Sample Format 2

Headcount Enrollment by Status and Location (Fall Term)

	Total Headcount Enrollment	Full-Time	Part-Time	On-Campus Location	Off-Campus Location
Year 1	N	N (%)	N (%)	N (%)	N (%)
Year 2	N	N (%)	N (%)	N (%)	N (%)
Year 3	N	N (%)	N (%)	N (%)	N (%)
Year 4	N	N (%)	N (%)	N (%)	N (%)
Year 5*	N	N (%)	N (%)	N (%)	N (%)

* Latest year

Data Element 3--Degrees and Certificates Granted by Level

Description. This table represents degrees and certificates granted by level on an academic year basis as reported by the institution on the IPEDS Completions Survey. Percentage entries are all normalized on the first column of the report. Definitions for specific columns in the report are all drawn from entries in the “CIP Code = 99” section of the IPEDS Completions Survey and are defined as follows:

Total Degrees Granted	All Lines
Less than 2-year Awards	Lines 1+2
Associate Degrees	Line 3
Bachelor Degrees	Line 5
Post-Baccalaureate Awards	Line 6
Masters Degrees	Line 7
Doctorate Degrees	Line 8
Other Awards	Lines 4+8+10+11

A sample format designed to address this requirement follows.

Sample Format 3

Degrees and Certificates Granted by Level (Academic Year)

	Total Degrees Granted	Less than 2-Year	Associate	Bachelor	Post- Baccalaureate	Master	Doctorate	Other
Year 1	N	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)
Year 2	N	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)
Year 3	N	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)
Year 4	N	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)
Year 5*	N	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)	N (%)

* Latest year

Data Element 4--Faculty by Employment Status

Description. This table presents information on the institution's faculty as reported on the IPEDS Staff Survey. Percentage entries are all normalized on the first column of the report. Specific columns in the report are defined as follows:

Total Faculty Headcount	Lines 22+77
Full-Time Faculty	Line 22
Part-Time Faculty	Line 77
Total Faculty FTE	Line 22+(Line 77/3)

A sample format designed to address this requirement follows.

Sample Format 4 Faculty by Employment Status

	Total Faculty Headcount	Full-Time Faculty	Part-Time Faculty	Total Faculty FTE
Year 1	N	N (%)	N (%)	N (%)
Year 2	N	N (%)	N (%)	N (%)
Year 3	N	N (%)	N (%)	N (%)
Year 4	N	N (%)	N (%)	N (%)
Year 5*	N	N (%)	N (%)	N (%)

* Latest year

Data Element 5-- Key Financial Ratios

Description. This table requests information on key financial ratios that may be used to determine an institution's "financial health." The ratios help measure the institution's capacity to continue to provide promised educational services to students who have enrolled.

Issues and alternatives. The following definitions are provided to assist with completing the table.

- Return on Net Assets Ratio: A measure of whether or not the institution's resources are growing. A typical way of measuring this is calculating the percentage change in net assets:

$\text{Change in Net Assets} / \text{Total net assets at the beginning of the fiscal year.}$

- Net Income Ratio: A measure of whether or not the institution is operating within available resources. The key question is, 'Did annual revenue-generating activities (including investment income) cover expenses?' This is typically measured as follows:

$\text{Unrestricted Net Assets} / \text{Total Unrestricted Revenues}$

- Operating Income Ratio: A measure of whether or not core operating activities are covering expenses. A common way of calculating this ratio is:

$\text{Operating Income} / \text{Total Education and General Expenses}$

Operating income includes tuition and fees net of scholarships and financial aid; unrestricted grants, contracts and gifts; endowment income per the spending policy; investment and interest income on operating funds; other unrestricted income; auxiliary revenues less auxiliary expenses, and academic extension income. Education and general expenses exclude auxiliary expenses.

- Viability Ratio: This measures whether or not the institution has sufficient net assets to pay off its long-term debt. It is a measure of long-term viability. A typical way of calculating this ratio is:

$\text{Expendable Net Assets} / \text{Long-term Debt}$

Expendable net assets equal unrestricted net assets plus temporarily restricted net assets less net property plant and equipment plus long-term debt. Long-term debt includes the total remaining principal amount for any debt obligation with an original maturity of greater than one year.

A sample format designed to address this requirement follows.

Sample Format 5 Key Financial Ratios

	Year 1	Year 2	Year 3	Year 4*
Return on Net Assets Change in Net Assets / Total Net Assets at the beginning of fiscal year				
Net Income Ratio Change in Unrestricted Net Assets / Total Unrestricted Revenues				
Operating Income Ratio Operating Income / Total Expenses				
Viability Ratio Expendable Net Assets / Long Term Debt				
Instructional Expense per Student				
Net Tuition per Student				

* Most recent fiscal year for which audited financial statements are available