



AUK INSTITUTIONAL DEFINITIONS

Introduction

This document serves as the official reference for all institutional definitions and formulas used by the American University of Kurdistan (AUK). It is designed to ensure consistency, clarity, and accuracy in the collection, analysis, and reporting of institutional data across all units of the University.

By consolidating key definitions and standardized calculation methods in one place, this resource aims to:

- Promote a shared understanding of institutional terms and indicators among faculty, staff, and students.
- Ensure alignment with recognized higher education standards and best practices.
- Facilitate accurate reporting to internal stakeholders, governing bodies, and external agencies.

All definitions and formulas contained herein are considered authoritative and must be used for official purposes, including planning, assessment, accreditation, compliance, and public reporting. Where applicable, definitions adhere to internationally recognized standards, notably those set forth by the New England Commission of Higher Education (NECHE). To facilitate accreditation compliance, all definitions and formulas directly aligned with NECHE standards or reporting requirements are indicated with a blue highlight in this document.

This document is intended to be a living reference, reviewed and updated periodically to reflect institutional changes, evolving data needs, and emerging best practices. Any revisions will be documented in the version history section to maintain transparency and traceability.

In the table of institutional definitions, the first column lists the official terms that should be used in institutional communications and documentation. An adjacent column, labeled “Related Terms,” provides alternative or commonly used variations of the official terms. This feature is included to improve navigation, facilitate understanding, and help users quickly locate the appropriate official terminology.

Term	Definition	Related terms
A		
Academic Advising	The process between the student and their academic advisor for exploring the options of degree programs, course selections, services to support student success, and the policies and procedures of the institution.	
Academic Advisor	A faculty member or who is committed to helping students to meet their educational goals and to make informed and responsible decisions	
Academic Attendance	Academic attendance is defined as several forms of student participation in face-to-face/online classes, academic assignments, exams, and study groups, online instructional resources, online academic discussions, and course-related academic discussions with faculty members.	
Academic Calendar	A schedule that outlines key academic dates and deadlines for an academic year, including start and end dates of terms, holidays, exams, and registration periods.	
Academic Council	The Academic Council is a governance body at AUK that is responsible for maintaining standards of instruction and education in line with AUK’s institutional learning goals and the mission of the institution. It oversees the overall academic direction of the institution.	

	Members of the Academic Council: Provost (Chair), College Deans, Department Chairs, Director of ARD, Director of OIEP, Director of the Library, Director of Grants Management, Director of CPHS, Chair of Faculty Senate.	
Academic Dishonesty	Involves participating in acts by which a person fraudulently gains or attempts to gain an unfair academic advantage thereby compromising the integrity of the academic process.	
Academic Dismissal	A status applied to students who fail to meet the institution's academic standing standards or probation conditions, resulting in removal from the institution.	
Academic Freedom	Academic Freedom is the right of every faculty member to teach, both in and outside the classroom; to conduct research, and to publish, display, or perform the results of those investigations.	
Academic Honors	Formal recognition awarded to students for achieving distinguished academic performance, typically based on GPA or other academic criteria, and noted on official university records such as transcripts or commencement programs.	
Academic Integrity	Academic Integrity involves a commitment, even in the face of adversity, to five fundamental values: honesty, trust, fairness, respect, and responsibility. From these values flow principles of behavior that enable academic communities to translate ideals into action.	
Academic Probation	Academic Probation is an academic status that can be assigned to a student if he or she is not making satisfactory progress toward completing his or her degree. The University	

	initiates the probation process and will inform the student what he or she must do to return to good standing	
Academic Program	An instructional program leading toward an associate's, bachelor's, master's, doctorate, or resulting in credits that can be applied to one of these degrees.	Program of Study
Academic Program Review	Academic Program Review is a recurring, collaborative process that evaluates curriculum, teaching methods, learning outcomes, program objectives, recruitment and retention, graduate employment, community engagement, and program sustainability. It draws on data from learning outcomes, surveys, focus groups, and stakeholder input to inform decisions and drive continuous improvement.	
Academic Rank	A status designated by the institution according to the institution's policies.	
Academic Staff	All employees involved in the academic functions of the university — teaching, research, and academic administration.	
Academic Support	A functional expense category refers to activities that support instruction, research, and public service, including libraries, academic support services, deans' offices, curriculum development, and academic-related IT. These activities may involve financial expenditures as well as non-monetary contributions, such as volunteer time.	
Academic Year	Begins in August with the fall semester, continues through the spring semester and concludes with the summer session.	

Accreditation	A formal process by which an external body evaluates and recognizes that an institution or program meets defined quality standards.	
Accrediting Agencies	Organizations (or bodies) that establish operating standards for educational or professional institutions and programs, determine the extent to which the standards are met, and publicly announce their findings.	Accrediting bodies
Accumulated depreciation	The total depreciation charged as expenses as of the reporting date (in the current year and in prior years) on the capital assets of the institution.	
Additions to permanent endowments	Gifts or grants received by AUK that are restricted to a permanent endowment (institutions often have endowment funds that are classified as permanent endowments). Funds must be held in perpetuity with only the income generally available for use.	
Additions to physical plant assets	Land, buildings, improvements other than buildings, equipment, and library books that are added during the fiscal year through purchases, by gifts-in-kind from donors, and from other additions; excludes construction in progress.	
Administrative Council	<p>The Administrative Council is a consultative body charged with reviewing and discussing unit and institution-level issues with the aim of fostering greater effectiveness and efficiency among the units reporting directly to the Vice President for Administration and Finance.</p> <p>Members of the Administrative Council: Director of Human Resources, Director of Finance, Director of Campus Services Department, and Director of Information Technology Department.</p>	

Administrative Unit	Offices and departments responsible for non-academic activities are administrative units that support the university's operations and student experience but are not directly involved in teaching or academic instruction.	
Admissions	The process through which students enter tertiary education at universities.	
Admissions test scores	Scores on standardized admissions tests or special admissions tests.	
Admitted student	Applicants that have been granted an official offer to enroll in a postsecondary institution.	
Adult Learner	Students that are 18 years of age and older.	
Advance Payment	Amounts paid before a product or service is actually received.	
Affiliated organizations	Affiliated organizations are legally separate entities that maintain a formal connection with a primary institution. They are established primarily to support the institution in fulfilling its mission but operate independently and are not subject to the institution's organizational or procedural oversight. Common examples include fundraising foundations, athletic associations, alumni associations, and research foundations. Depending on their organizational structure and other relevant factors, some affiliated organizations may be classified as component units, in which case their financial activities must be reported separately by the primary institution.	
Agreement	An agreement is a mutual understanding or arrangement between two or more parties about their rights, responsibilities, or actions. An agreement can be written, oral, or implied through conduct.	

Aid received

Aid received refers to financial aid that was awarded to, and accepted by, a student. This amount may differ from the aid amount that is disbursed to a student. For example, a student may accept aid that was awarded by the institution but then leave the institution prior to the aid being disbursed.

Allowable costs

Allowable costs for the cost of attendance typically include:

1. Tuition and fees;
2. Food and housing;
3. Books, materials, supplies, and equipment, which may include the rental or purchase of a personal computer;
4. Transportation, which may include, but is not limited to, vehicle maintenance and/or travel costs between campus, residences, and the student's place of work; and
5. Miscellaneous expenses, which may include other costs and allowances under the law and/or as determined by the institution for a student attending at least half-time such as an allowance for:
 - Dependent care;
 - Study abroad expenses;
 - Disability-related expenses; and
 - Professional licensure, certification, or first professional credential costs.

Note: Other restrictions and limitations may apply to the cost components and allowances.

Alumni

Individuals who have graduated from the AUK.

Alumni Population

The total number of alumni the institution has produced (e.g., AUK: 572 alumni since 2019).

Alumni Status Snapshot (Snapshot Reporting)	A high-level classification of the entire alumni population at a single point in time, regardless of graduation year.	
Annual contract	<p>An annual contract is a time-limited agreement that is valid for a period of twelve (12) months, outlining the terms, conditions, duties, and compensation agreed upon by the parties.</p> <p>At the end of the year, the contract may be: renewed, renegotiated, or terminated, depending on institutional needs and performance.</p>	
Annual Report	A document summarizing the institution's and/or department's activities, accomplishments, and assessment results over the past year.	
Appeal	A formal request to review or reconsider an academic or administrative decision (e.g., grades, dismissal, disciplinary action, etc.)	
Applicant	An individual who has fulfilled the institution's requirements to be considered for admission (including payment or waiving of the application fee, if any) and who has been notified of one of the following actions: admission, non-admission, placement on waiting list, or application withdrawn by applicant or institution.	
Application fee	That amount of money that an institution charges for processing a student's application for admittance to the institution. This amount is not creditable toward tuition or required fees, nor is it refundable if the student is not admitted to the institution.	

Asian	A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.	
Assessment	A systematic process for gathering, analyzing, and using data to evaluate student learning and improve instruction and programs.	
Assessment Plan	A documented strategy outlining how an institution or program will assess student learning outcomes or operational effectiveness.	
Assessment Report	A summary of assessment findings, analysis, and actions taken for improvement based on collected data.	
Assets	Physical items (tangible) or rights (intangible) that have value and that are owned by the institution. Assets are useful to the institution because they are a source of future services or because they can be used to secure future benefits.	
Audiovisual Materials	Materials that are displayed by visual projection or magnification, or through sound reproduction, or both, including sound recordings, motion pictures and video recordings, and graphic materials. Also included in this category are special visual materials such as three-dimensional artifacts and realia, and web-based audiovisual resources. This includes audio documents such as records, tapes, cassettes, audio compact discs, files of digital audio recordings; visual documents such as slides, transparencies, and combined audiovisual documents such as motion pictures, video recordings, etc. Microforms are excluded.	

Audit (a class)	Term used when a student elects to take a course but who does not wish to receive credit for the course toward a degree or other recognized postsecondary credential.	
Audit opinion	An audit, performed by external (or outside) auditors that usually consists of a one-page "opinion" letter on the general-purpose financial statements. The "opinion" paragraph of the letter usually states that "In our opinion, the financial statements present fairly, in all material respects, the financial position as of (date) and the results of operations for the year then ended, in conformity with accounting standards generally accepted in the United States." If the auditor cannot state completely the substance of the previous "opinion" sentence, then the auditor will add a phrase such as "...except for..." and state the basis for the exception. When the auditor includes exceptions to the opinion, the opinion is considered to be a "qualified opinion;" when no such exceptions are included, the opinion is considered to be an "unqualified opinion."	
Auditors (students)	Auditors are students with the consent of the course professor, and to the extent that space is available after the students who are registering for credit have been accommodated.	
Auxiliary enterprises expenses	Expenses for essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. Institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation.	

Auxiliary enterprises revenues	Revenues generated by or collected from the auxiliary enterprise operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Auxiliary enterprises are managed as essentially self-supporting activities. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters
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B

Bachelor Student	An undergraduate student enrolled in a credit-bearing program. First-Year (Freshman): 0–29 credit hours Second-Year (Sophomore): 30–59 credit hours Third-Year (Junior): 60–89 credit hours Fourth-Year (Senior): 90+ credit hours
Bachelor’s Degree	A bachelor’s degree is an undergraduate academic degree awarded after completing a program of study, typically of a minimum of 120 credit hours.
Bachelor's or equivalent degree-seeking subcohort	Cohort of students who were seeking a bachelor's or equivalent degree upon entry.
Balance owed on principal	Outstanding balance owed on indebtedness principal (at the beginning/end of the year) as shown in the liability section of the balance sheet.
Balance Sheet	An official financial statement that lists a postsecondary institution’s assets and liabilities as of a specified date.

Base Salary	The fixed amount of compensation an employee receives for performing the duties of their position, before any additional payments such as bonuses, overtime, benefits or allowances. It is usually expressed as an annual or monthly amount and forms the foundation of an employee’s total remuneration	
Basic Principles for Income Tax Accounting	<p>The following basic principles are applied in accounting for income taxes at the date of the financial statements:</p> <p>a) A current tax liability or asset is recognized for the estimated taxes payable or refundable on tax returns for the current year.</p> <p>b) A deferred tax liability or asset is recognized for the estimated future tax effects attributable to temporary differences and carry forwards.</p> <p>c) The measurement of current and deferred tax liabilities and assets is based on provisions of the enacted tax law; the effects of future changes in tax laws or rates are not anticipated.</p> <p>d) The measurement of deferred tax assets is reduced, if necessary, by the amount of any tax benefits that, based on available evidence, are not expected to be realized.</p>	
Benchmark	A point of reference or standard against which learning outcomes or performance can be compared.	
Benefits	Payments made to, or on behalf of, an individual over and above that received in the form of a salary or wage.	
Black	A person having origins in any of the black racial groups of Africa	
Board of Trustees	AA n entity that is the legally constituted governing body of the institution and is responsible for ensuring the quality, integrity, and overall oversight of its operations and policies.	Governing Board

Book value	The dollar value of the physical asset at the time of construction or purchase of that asset, or, if the asset is a gift, the market value of the asset at the time of the gift. It may also be the difference between the balance of a physical plant asset account and its related accumulated depreciation account.	
Books	Books are non-serial printed publications, including music, that have hard or soft covers or are in loose-leaf format.	
Branch Institution	A campus or site of an educational institution that is not temporary, is located in a community beyond a reasonable commuting distance from its parent institution, and offers full programs of study, not just courses.	
Buildings	Capital assets built or acquired for occupancy and use by the entity. These are structures such as classrooms, research facilities, administrative offices, and storage. Includes built-in fixtures and equipment that are essentially part of the permanent structure. Buildings held for the production of revenue are classified as investments.	
Business-type activities	Activities for which fees are charged to external parties for goods or services.	
Bylaws	Bylaws serve as the University's internal constitution, ensuring consistency, transparency, and accountability.	

C

Calculated Value	Calculated value (CV) is used to designate fields that are generated (or calculated) based on data provided on other lines within the same part of a survey component. For example, a "balance" line or "other (detail)" line will be calculated as the difference between the total line and the sum of the remaining detail.
Campus Jurisdiction	The geographical area and facilities under the control of the campus where institutional rules and policies apply, including outdoor spaces and university-owned property. (e.g., parking lots, university housing, vehicles)
CAPA	The Center for Academic and Professional Advancement; CAPA works to enable the AUK community (students and faculty) and external communities in Kurdistan to access quality education beyond degree-granting opportunities.
CAPA Student	A student enrolled in the Center for Academic and Professional Advancement (CAPA), which is distinct from bachelor's/master's degree classification. CAPA students are not eligible to enroll in credit-bearing courses that count toward a degree program and are therefore excluded from academic program-related statistics—such as enrollment, retention, persistence, and graduation.
Capital appropriations	Nonoperating revenues appropriated to an institution with the requirement that the funds be used primarily to acquire, construct, or improve capital assets, including buildings, land, equipment, and similar capital assets.

Capital assets	Tangible or intangible assets that are capitalized under an institution's capitalization policy; some of these assets are subject to depreciation, and some are not. These assets consist of land and land improvements, buildings, building improvements, machinery, equipment, infrastructure, and all other assets that are used in operations and that have initial useful lives extending beyond one year. Capital assets also include collections of works of art and historical treasure and library collections; however, under certain conditions such collections may not be capitalized. They also include property acquired under capital leases and intangible assets such as patents, copyrights, trademarks, goodwill, and software. Excluded are assets that are part of endowment funds or other capital fund investments in real estate.	
Capital grants and gifts	Revenues of an institution, other than capital appropriations, where a funding source external to the institution specifies that they be used primarily to acquire, construct, or improve capital assets. Includes gifts designated for a capital project.	
Capital leases	These are leases where the institution in substance acquires the capital asset or the right to use it for most or all of its economic life through a lease arrangement. FASB standards require institutions to recognize such assets in their financial statements and also to recognize the lease payment obligations as liabilities. The lease is basically considered a form of financing used to acquire the capital asset.	
Capital outlay	The cost of acquiring plant assets, adding to plant assets, and adding utility to plant assets for more than one accounting period.	
Capitalize	To place in service as a long-term asset. These assets are expected to be used by the institution for a period in excess of one year (e.g., land, buildings, or patents).	

Capstone Project	The Capstone Project is the final graduation project. It is an in-depth study or project of a topic selected by the student in consultation with the instructor, which showcases the student's skills and knowledge. Moreover, it demonstrates the learning outcomes of a student at AUK and provides faculty with a clear vision of whether the student learning outcomes and program outcomes were met.
Career Outcomes	A standardized classification used to report the post-graduation status of alumni, including categories such as Employed (full-time or part-time), Entrepreneur/Self-employed, Continuing Education (graduate or professional studies), Volunteering/Service Program, Not Seeking Employment, and Actively Seeking Employment.
Career Outcomes Rate	The percentage of graduates who achieve a positive outcome within the 12-month Employment rate window. Positive outcomes include: Employment, Continuing education, Not seeking employment by choice (e.g., personal reasons) and Service or volunteer programs (if applicable) This is CASE's primary measure of overall graduate success.
Catalog	The University's official publication of academic policies and procedures, programs of study, and course offerings for a particular academic year.
Census Date	The Office of Institutional Effectiveness & Planning (OIEP) completes various census reports on data regarding admissions, enrollment, faculty, courses, financial aid, staff, and finance, etc. for reporting and benchmarking purposes. These census reports capture a snapshot of data during the third week of each semester.

Certificate	An official credential awarded by an educational institution upon successful completion of a prescribed set of courses or training. Certificates recognize specialized knowledge or skills in a specific area and may be offered at the undergraduate, graduate, or professional level.	
Change in net assets	A term used to describe the net amount of revenues, expenses, gains, and losses for the reporting period. This appears on the Statement of Revenues, Expenses, and Changes in Net Assets for GASB organizations and on the Statement of Activities for FASB organizations.	
Chart of Accounts	Listing of accounts and their characteristics as defined by their attributes.	
Chief Executive Officer	The principal administrative official, or chief administrator, responsible for the direction of all affairs and operations of a postsecondary education institution, or that component of an organization that conducts postsecondary education, but who may report to a governing board.	
Civic Engagement	Civic engagement refers to active participation in addressing societal needs and promoting social responsibility, often through structured programs that directly support vulnerable groups or public welfare causes. It emphasizes empathy, citizenship, and community development.	
Class Section	A specific offering of a course identified by a unique section number, scheduled at a set time and location, and taught by a designated instructor.	
Class Size	Class size is the average number of students per classroom, calculated by dividing the number of students registered by class sections.	

Clinical Education	Often referred to as clinicals, these programs allow students to practice their skills under the supervision of a practitioner. Clinical education is most common in the healthcare field.
Clock hour	A period of time consisting of (1) A 50- to 60-minute class, lecture, or recitation in a 60-minute period; (2) A 50- to 60-minute faculty-supervised laboratory, shop training, or internship in a 60-minute period; or (3) Sixty minutes of preparation in a correspondence course.
Clock hour activity	The provision of coursework to students, which can be measured in terms of clock hours.
Co-curricular Activities	Non-academic programs and activities that complement the formal curriculum (e.g., clubs, leadership programs, service learning).
Code of Conduct	A formal set of guidelines that outlines the expected behaviors, responsibilities, and ethical standards for members of an organization, institution, or profession. It serves to promote integrity, accountability, and a respectful environment.
Cohort	A specific group of students established for tracking purposes.
Cohort year	The year that a cohort of students begins attending College.
College	Group of academic departments and/or programs administrated by a dean

Commencement	The formal graduation ceremony recognizing students who have completed their academic requirements held at the end of a semester or academic year.	
Comprehensive fee	A single fixed amount of money charged by an institution that covers tuition, required fees, food, and housing. For some institutions, this amount may also cover books, course materials, supplies, and equipment.	
Computer hardware and software operating expenses	These include expenses from the library budget for computer hardware and software used to support library operations, whether purchased or leased, mainframe or microcomputer. Expenses for maintenance and the expense to run information services when it cannot be separated from the price of the product are also included in this category.	
Concentration	A focused area of study within a major that allows students to specialize in a specific subject or discipline.	
Conditional Offer	The applicant will be given a place at the University if certain conditions are met.	
Conflict of Commitment	A potential conflict of commitment exists when a faculty or staff member's external relationships or activities have the possibility of interfering or competing with the University's educational, research, or service missions, or with that individual's ability or willingness to perform the full range of responsibilities associated with his or her position at AUK.	
Conflict of Interest	A potential conflict of interest exists whenever personal, professional, commercial, or financial interests or activities outside of the University have the possibility of (1) compromising a faculty or staff member's judgment; (2) biasing the nature or direction of scholarly research; (3) influencing a faculty or staff member's decision or behavior with respect to teaching and student affairs, appointments and promotions, uses of University	

	resources, interactions with human subjects, or other matters of interest to the University; or (4) resulting in a personal or family member’s gain or advancement at the expense of the University.	
Construction in progress	Capital assets under construction or development that have not yet been placed into service, such as a building or parking lot. Capital assets are not subject to depreciation while in a construction in progress status.	
Contingency Reserve Fund	A financial reserve set aside to address unanticipated disruptions or emergencies.	
Continuing Professional Education	Programs and courses designed for individuals who have completed a degree in a professional field (such as law, medicine, dentistry, education, or social work) to obtain additional training. Such education may be within their professional field or in related areas that enhance their skills and knowledge.	
Continuing Students	Students who are currently enrolled at the university and plan to remain enrolled but are only withdrawing from one or more courses — not leaving the university entirely.	
Continuing/Returning student (undergraduate)	A student who is not new to the institution in the fall but instead is continuing his or her earlier studies at the institution (i.e., not first time and not transfer-in).	
Contract	A legally binding agreement between two or more parties that creates mutual obligations enforceable by law. In an institutional context, contracts may cover employment, services, procurement, research, partnerships, or other arrangements, and must be executed in accordance with applicable laws, regulations, and institutional policies.	

Contributions from affiliated entities	Revenues from non-consolidated affiliated entities, such as fundraising foundations, booster clubs, other institutionally-related foundations, and similar organizations created to support the institution or organizational units of the institution. General purpose financial statements for FASB institutions include a separate line for these revenues; GASB institutions classify such revenues as gifts.
Cooperative Agreement	Cooperative Agreements are formal contracts that outline how two or more institutions will collaborate to achieve shared goals. These agreements define the scope of the partnership, specify responsibilities, and establish terms for cooperative areas
Copyright	A form of intellectual property law protecting original works of authorship including literary, dramatic, musical and artistic works. A copyright does not protect facts, ideas, systems or methods of operation – only the way these objects may be expressed.
Core Courses	Group of foundation courses required by an academic program.
Core expenses	Total expenses for the essential educational activities of the institution. Core expenses for public institutions reporting under GASB standards include expenses for instruction, research, public service, academic support, student services, institutional support, scholarships and fellowships, and other operating and nonoperating expenses. Core expenses for FASB (primarily private, not-for-profit and for-profit) institutions include expenses on instruction, research, public service, academic support, student services, institutional support, net grant aid to students, and other expenses. For both FASB and GASB institutions, core expenses exclude expenses for auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core revenues	<p>Total revenues for the essential educational activities of the institution. Core revenues for public institutions (using the Governmental Accounting Standards Board (GASB) standards) include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues for private, not-for-profit and public institutions reporting under the Financial Accounting Standards Board (FASB) standards include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment return; sales and services of educational activities; and other sources. Core revenues for private, for-profit institutions reporting under FASB standards include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private grants and contracts; net investment income; sales and services of educational activities; and other sources. In general, core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.</p>	
Cost of attendance (for IPEDS reporting purposes)	<p>The amount of tuition and fees; food and housing; books, course materials, supplies, and equipment; and other expenses that a full-time, first-time degree/certificate-seeking student can expect to pay to go to college for an academic year. Costs reported to IPEDS by the institution are those amounts used by the financial aid office to determine a student's financial need for the academic year, which is typically nine months</p>	
Counseling Services	<p>Activities designed to assist students in making plans and decisions related to their education, career, or personal development.</p>	
Course	<p>A unit of instruction in a subject, typically for credit, that includes a syllabus, learning outcomes, and assessments.</p>	
Course Learning Outcomes (CLOs)	<p>Specific learning goals that students should achieve at the end of a course. CLOs align with program and institutional learning outcomes.</p>	

Course Load	This refers to the total registered credits a student is taking per term.
Course Substitution	<p>A course substitution request is made when a student desires to substitute one course for a required course when a clear relationship exists between the two courses.</p> <p>Course substitutions are made on a case-by-case basis with the intent that the integrity of the academic program will not be compromised.</p>
Course Withdrawal	<p>Withdrawal from a course after the add/drop period gives students the opportunity to adjust course load through a significant part of an academic term in accordance with the course withdrawal deadlines.</p> <p>“W” Grade: Indicates the student withdrew from a class by the date required and without academic penalty.</p> <p>“WF” Grade: Indicates that the student withdrew from a class after the deadline for receiving a “W” grade, resulting in an “F” grade, which impacts their cGPA.</p>
Credit	Recognition of attendance or performance in an instructional activity (course or program) that can be applied by a recipient toward the requirements for a postsecondary degree, diploma, certificate, or other recognized postsecondary credential, irrespective of the activity's unit of measurement.
Credit course	A course that, if successfully completed, can be applied toward the number of courses required for achieving a postsecondary degree, diploma, certificate, or other recognized postsecondary credential, irrespective of the activity's unit of measurement

Credit Hour	A unit of measurement equating to 750 minutes of faculty-led instruction per semester, the equivalent of an hour (50 minutes) of instruction and a minimum of 2 hours of out-of-class per week.
Credit Hour Activity	The provision of coursework to students, which can be measured in terms of credit hours.
Cumulative GPA (cGPA)	The overall grade point average across all courses taken at an institution.
Current assets	Assets that are reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one fiscal/academic year) of the institution. Liquidity or nearness to cash is not the basis for classifying assets as current or non-current; thus cash or investments intended for liquidation of liabilities due beyond the one-year period would not be current assets.
Current liabilities	Liabilities, whose liquidation is reasonably expected to require the use of resources, are classified as current assets or the creation of other current liabilities within the next year. May include accounts payable, accrued salaries and wages, deferred revenues, and long term debt current portion, among others.
Curriculum	The term "curriculum" refers to the major elements of teaching and learning, including disciplinary knowledge (such as the subjects, topics, and texts in a course of study), disciplinary ways of knowing, skills, and practices, teaching methodologies, and assessment mechanisms to ensure the effectiveness of teaching and learning. All curricula are informed by the nature of the discipline or field and the broader context in which they are enacted. Curriculum encompasses both the planned content and processes, as well as the actual implementation of teaching, the learning process, and the student experience.

Curriculum Mapping

The process of aligning courses and learning outcomes (CLOs → PLOs → ILOs/PEOs) to ensure coherent program design and coverage of key skills.

D

Dashboard

A visual display of key performance indicators (KPIs), data trends, or metrics used in institutional reporting and decision-making.

Data

Information contained in either University computer systems or in physical copy that is utilized for the purposes of conducting University business or learning.

Restricted Data: AUK's data classified as Restricted including, but not limited to, an individual's bank account number, identity card and/or passport numbers, racial or ethnic origin, political affiliation, religion, physical or mental health, or sexual orientation.

Confidential Data: AUK's data classified as Confidential if it falls outside the Restricted Data classification but is not intended to be shared freely within or outside AUK due to its sensitive nature and/or contractual or legal obligations. Examples of Confidential Data include all non-Restricted Data contained in personnel files, misconduct and law enforcement investigation records, internal financial data, and education records

Data Collection Window

The timeframe during which graduate outcomes are collected—typically at 3 months, 6 months, and 12 months. A defined window ensures consistency and alignment with CASE standards.

Data Governance	The policies and processes that ensure the integrity, security, and appropriate use of institutional data.
Database	Collection of electronically stored data or unit records (facts, bibliographic data, and texts) with a common user interface and software for the retrieval and manipulation of the data. The data or records are usually collected with a particular intent and relate to a defined topic. Each database is counted individually even if access to several databases is supported through the same vendor interface.
Data-Informed Decision Making	A practice of using reliable data to guide planning, policy-making, and resource allocation in higher education.
Dean	Highest Administrative Officer of a College.
Declaration of Major/Minor	Indicates that the student wishes to pursue a particular major and/or minor; documentation is submitted through the Admissions and Registration Department. Majors and Minors have specific admission requirements.
Deductions from physical plant assets	Amounts that represent a decline in the value of physical plant assets resulting from selling, razing, fire, and other hazards, or other disposition of the assets.
Deferred inflows of resources	Acquisition of net assets acquired by a government that is applicable to future reporting periods. Examples of deferred inflows are the difference in a debt refunding between reacquisition and net carrying amount of the old debt, upfront payments in service concession arrangements, and change in fair values in hedging instruments.

Degree	An award conferred by a College, university, or other postsecondary education institution as official recognition for the successful completion of a program of studies.	
Degree Audit	The degree audit is a record of a student's progress toward completing degree requirements. It is a summary of the completion of overall degree requirements (for example, major and minor requirements, and electives as appropriate) including grade point average (GPA). The Degree Audit is intended as an advising tool only; it is not a transcript.	
Department Chairs	Administrative officer holding faculty rank; responsible for a primary discipline-oriented unit within an academic organization.	
Depreciation	The allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner. Depreciation for the year is the amount of the allocation or distribution for the year involved.	
Developmental courses	Instructional courses designed for students deficient in the general competencies necessary for a regular postsecondary curriculum and educational setting.	
Developmental education	Courses or programs designed to develop the reading, writing, and/or math skills of students who are determined—typically by a standardized test—to be academically underprepared for college-level, credit-bearing courses	
Diploma	An official document certifying the successful completion of a prescribed program of studies.	

Disability services	Initiatives designed to provide reasonable academic accommodations and support services to empower students who have disabilities to academically succeed. May also include assistance to campus departments in providing access to services and programs in the most integrated setting possible
Discounts and allowances	That part of a scholarship or fellowship that is used to pay institutional charges such as tuition, fees, food, and/or housing charges.
Dissertation	A formal, original research project completed as part of a doctoral program, most often aimed at contributing new knowledge or theory to a specific academic field
Distance Learning	An option for earning course credit at off-campus locations via cable television, internet, satellite classes, videotapes, correspondence courses, or other means.
Diversity	Diversity is the representation of the wide range of identities, backgrounds, and viewpoints that reflect the varied makeup of a university campus community.
Dividend earnings	Distribution of earnings to shareholders that may be in the form of cash, stock, or property.
Doctoral Degree	The highest academic degree awarded by universities and other educational institutions.
Donation	A donation is either a financial payment or a non-financial payment (such as property or other goods) made to the University that is made voluntarily, does not provide material benefit to the donor, and essentially arises from detached and disinterested generosity.

Donor	A person (alive or deceased), company, other group or organization that contributes a monetary or other benefit (by way of donation, gift, or for a benefit in return) to the University.	
Dormitories	On-campus housing where students live within close distance of the academic buildings.	
Double-counted Courses	Courses that are approved to satisfy requirements in more than one academic category, such as both general education and major or minor requirements.	Double dipped
Drop/Add Period	A specified period at the beginning of each term during which students may add or drop courses without academic penalty and without being charged for dropped courses.	
Drop-Out	A student who stopped out of the institution.	

E

E-books	E-books are digital documents (including those digitized by the library), licensed or not, where searchable text is prevalent, and which can be seen in analogy to a printed book. E-books are loaned to users on portable devices (e-book readers) or by transmitting the contents to the user's personal computer for a limited time.	
Educational Effectiveness	The extent to which an institution achieves its educational mission and learning outcomes.	

Elective	A course which a student can choose to be included within their academic program requirements.	
ELP	A non-degree English language instruction program, reported separately from degree-seeking courses and programs in institutional records and official enrollment data.	
ELP Student	An English Language Program (ELP) student refers to an individual enrolled in non-degree English language instruction, who is reported separately from degree-seeking students in institutional reports and official census data.	
E-media	E-media materials are media materials that are in digital format and are available for downloading or streaming. These include digital graphic materials.	
Employment Rate	<p>The percentage of graduates who are employed out of those who are actively participating in the labor force.</p> <p>Included: Employed graduates, Graduates actively seeking employment.</p> <p>Excluded: Continuing education, Not seeking employment and Unknown outcomes.</p>	
Employment Relevance	Indicates whether a graduate's employment aligns with their field of study. Relevant for program evaluation, academic review, and accreditation self-studies.	
Employment services for current students	Activities intended to assist students in obtaining part-time employment as a means of defraying part of the cost of their education	

Endowment	A gift for the specific purpose of investing the principal, to ensure ongoing returns to the University resulting from gains on the investment earnings.	
Endowment funds	Funds whose principal is nonexpendable (true endowment) and intended to be invested to provide earnings for institutional use.	
Endowment income	Endowment income includes: (1) the unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes, and (3) income from funds held in trust by others under irrevocable trusts. Excludes capital gains or losses unless the institution has adopted a spending formula by which it expends not only the yield but also a prudent portion of the appreciation of the principal. Does not include gains spent for current operations, which are treated as transfers.	
Endowment net assets	Gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations and component units reduced by the value of endowment-related liabilities.	
English Proficiency Test	A test of English language abilities required for admission from incoming students that are not exempt due to country of origin, country of prior education, or school of prior education. Examples include but are not limited to the Test of English as a Foreign Language (TOEFL), the International English Language Testing System (IELTS).	
Enrollment	The process by which students officially register for courses and become part of the institution for a given term.	

Enrollment Status	Terms used for reporting a student's academic status to external agencies (i.e. leave of absence, withdrawn, graduated, etc.)	
Entering students (undergraduate)	<p>New undergraduate students are those entering the institution for the first time at the undergraduate level. This category includes first-time undergraduates, students transferring into the institution for the first time, and non-degree or non-certificate-seeking undergraduates.</p> <p>New undergraduate students are admitted only in the Fall and Spring terms.</p>	
Equal Opportunity	Institutional commitment to providing equitable access to education and employment without discrimination. It also ensures that decisions are based on merit, qualifications, and ability, not on prejudice or discriminatory factors.	
Equipment	Moveable tangible property such as research equipment, vehicles, machinery, and office equipment that meets the institution's capitalization policy for capital assets.	
E-serial	An e-serial is a publication issued in successive parts bearing numerical or chronological designations, is intended to be continued indefinitely, and is published in digital form to be displayed on a computer screen in any medium. This definition includes digital and digitized periodicals, newspapers, and annuals (reports, yearbooks, etc.); the journals, memoirs, proceedings, transactions, etc. of societies; and numbered monographic series	
Essential Operational Funding	Includes salaries, benefits, utilities, maintenance, critical IT infrastructure, legal and compliance costs, and minimum academic delivery.	
Ethnicity	Encompasses shared cultural, ancestral, and social traits that shape identity within specific cultural or social groups	

	Ethnicity Classifications at AUK: Kurd, Arab, Assyrian.	
Evaluation	The process of assessing the effectiveness or quality of programs, courses, faculty, student learning, and administrative operations.	
Event	Any University-affiliated event of significance where attendees (internal and external) gather for a specific purpose related to an activity or program. Events are carried out, hosted, or co-hosted by a university unit or department, either on or off campus.	
Evidence of Learning	Tangible or measurable artifacts demonstrating that students have achieved learning outcomes (e.g., tests, essays, portfolios)	
Exchange Student Program	An exchange program is an arrangement between a home institution and a host institution in which a student studies at the host institution for a specified period with the intention of transferring credit back to the home institution toward their degree.	
Exclusions	Those students who may be removed (deleted) from a cohort (or sub-cohort).	
Exclusions	Those students who may be removed (deleted) from a cohort (or subcohort). For the Graduation Rates, Outcome Measures, and Fall Enrollment retention rate reporting, students may be removed from a cohort if they left the institution for one of the following reasons: death or totally and permanently incapacitated due to disability.	
Executive, administrative, and managerial	A primary function or occupational activity category used to classify persons whose assignments require management of the institution, or a customarily recognized department or subdivision thereof. Assignments require the performance of work directly related to management policies or general business operations of the institution,	

	<p>department, or subdivision. Assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment. Included in this category are employees holding titles such as: top executives; chief executives; general and operations managers; advertising, marketing, promotions, public relations, and sales managers; operations specialties managers; administrative services managers; computer and information systems managers; financial managers; human resources managers; purchasing managers; postsecondary education administrators such as: presidents, vice presidents (including assistants and associates), deans (including assistants and associates) if their principal activity is administrative and not primarily instruction, research or public service, directors (including assistants and associates), department heads</p>	
Exit Survey	<p>An exit survey is an assessment administered to students, employees, or program participants as they leave an institution, program, or organization. It is designed to collect feedback on their experiences, satisfaction, and outcomes, which can inform institutional improvements and decision-making.</p>	
Expenses	<p>The outflow or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the institution's ongoing major or central operations or in generating revenues. Alternatively, expenses may be thought of as the costs of goods and services used to produce the educational services provided by the institution. Expenses result in a reduction of net assets.</p>	
Extension centers	<p>Sites or centers outside the confines of the parent institution where courses are offered that are part of an organized program at the parent institution. The sites are not considered to be temporary but may be rented or made available to the institution at no cost by another institution or an organization, agency, or firm.</p>	

External Communications	The messages and information that the University disseminates to various audiences, whether directly (through telephone calls, emails, letters, newsletters, articles, marketing materials, social media platforms, online, and press releases) or indirectly, through the media and word of mouth. All communication and information shared with AUK visitors and stakeholders, such as trustees, sponsors, partners, supporters, and important suppliers, are included in external communications	
External Examiner	An independent academic expert from outside the institution who reviews student work or assessments to ensure fairness and adherence to academic standards.	
External Stakeholders	Individuals or groups outside the institution—such as employers and government agencies—who have an interest in its performance and outcomes.	
Extracurricular activities	Participation in both school and non-school-related activities of interest to the college, such as clubs, hobbies, student government, athletics, performing arts, etc.	
F		
Facilities	Includes all buildings and structures, grounds, sidewalks, recreation areas, and streets considered to be part of the campus of the University.	
Facilities Staff	Facilities’ staff encompass employees who manage and maintain an institution’s physical environment and technology infrastructure, including roles in building maintenance, custodial services, groundskeeping, and information technology (IT) support. These staff members are distinct from non-instructional academic personnel and are classified separately within the institution’s organizational structure.	

Faculty

Full-time Faculty: A faculty member employed on a full-time contractual basis, with a workload and responsibilities that meet the institution’s standards for full-time faculty, including teaching, research, and service duties.

Adjunct Faculty: Adjunct faculty are defined as short-term appointments in which individuals are engaged, as per contract, to teach one or more courses for a single academic term.

Clinical Faculty: A faculty member primarily engaged in practical, hands-on instruction or professional practice in a clinical or healthcare setting, alongside teaching responsibilities.

Research Faculty: A faculty position in which the primary responsibility is to contribute to the research mission of the University through the development of a rigorous research program.

Visiting Faculty: A faculty member temporarily appointed from another institution or organization, typically for a fixed term, to contribute to teaching, research, or other academic activities without permanent employment status.

Faculty Load

The total teaching, research, service, and administrative responsibilities assigned to a faculty member.

Faculty Ranks

Faculty Ranks include Professor, Associate Professor, Assistant Professor, Instructor, and Lecturer.

Faculty Senate

A governing body composed of faculty members that participates in shared governance and academic decision-making.

Fall cohort

The group of students entering in the fall term established for tracking purposes. For the Graduation Rates component, this includes all students who enter an institution as full-

	time, first-time degree or certificate-seeking undergraduate students starting the fall term of a given year	
Fall semester	The first academic session of the academic year, typically beginning in late August and ending in December, generally 15 weeks in duration.	
FASB (Financial Accounting Standards Board)	Financial Accounting Standards Board (FASB) is recognized by the American Institute of Certified Public Accountants (AICPA) as the body authorized to establish accounting standards. In practice, it defers to the Governmental Accounting Standards Board (GASB) for the setting of accounting standards for local and state government entities.	
Fiduciary funds	Resources held and administered by the institution when it is acting in a capacity for individuals, private organizations, or governments. These are funds the institution holds in a trustee or agency capacity for others; the funds cannot be used to support the institution's own programs. Included are pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds (i.e., agency transactions). Fiduciary funds are not included in the entity-wide financial statements of GASB organizations but are reported separately as supplementary information.	
Final Exam	A summative assessment typically given at the end of a course to evaluate comprehensive understanding of course content.	
Financial Aid	Refers to financial assistance, in the form of a transfer to a student's account or cash remittance, made to enrolled students with a demonstrable need for such assistance. Financial aid may be disbursed to a beneficiary student as a one-time payment, or as a series of monthly payments.	

First-Time Student	A first-time student is one attending any institution for the first time at their level of enrollment. This includes students enrolled in the Fall or Spring term, as well as those entering with advanced standing (College credit earned before high school graduation).
First-Destination Outcomes (FDO)	The primary status of graduates within 6–12 months after completing their degree. Categories include employment, continuing education, seeking employment, or not seeking employment.
Fiscal Year	A twelve-month period running from July 1st through the following June 30th.
Fixed assets	Assets that cannot readily be turned into cash without disrupting the operation of the institution. Fixed assets include intangible assets consisting of certain nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks, and goodwill.
Focus Group	A qualitative research method where a group of individuals discuss a specific topic to provide feedback.
Focus institution	The term used in the IPEDS Peer Analysis System to identify the postsecondary institution that is being compared to other institutions (peers) or that is the basis for any statistical reports generated within the system.
Formative Assessment	Ongoing evaluation during a course or program designed to monitor student learning and provide feedback for improvement, rather than Summative Assessment, which is about a grade that reflects the comprehensive magnitude of the student’s learning.

Formative Evaluation	Formative evaluation is developmental feedback given periodically and/or episodically as part of a study, course, or workshop to determine the type and/or direction of further efforts toward the educational goal of the study or course
For-Profit	Organizations operated primarily to generate financial profit for owners or shareholders.
Free elective	A course counted toward the completion of the requirements of the academic program, but is not one of the compulsory courses specified in the program requirements.
Free Speech	The right of individuals to express their thoughts, opinions, and ideas without fear of punishment or retaliation subject to the laws against libel, defamation, incitement to violence or rebellion, etc.
Freedom of Expression	Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive, and impart information and ideas through any media and regardless of frontiers. (Article 19 of the Universal Declaration of Human Rights)
FTE Faculty	<p>The Faculty FTE quantifies the instructional capacity of the teaching staff.</p> <p>Each full-time faculty member is counted as 1.0 FTE. The instructional contribution of adjuncts is converted to FTE by summing the total number of credit hours taught by these instructors and dividing by 12, which represents the standard full-time teaching load.</p> <p>For example: If there are 30 full-time faculty members, and adjuncts collectively teach 230 credit hours, then:</p> <p>Faculty FTE=30+(230/12) =49.1</p>

FTE Students	<p>The FTE represents the total instructional load of students in a given semester, standardized to a full-time enrollment level. It is calculated by summing the total number of registered credit hours for all students in the semester and dividing this total by 15, which represents the typical full-time credit load per student.</p> <p>For example; if the total registered credit hours equal 11,443, then:</p> <p>Student FTE=11,443/15=762.8</p>
Full-time student	<p>Undergraduate: A student enrolled for 12 or more semester credits.</p> <p>Graduate: A student enrolled for 9 or more semester credits or a student involved in thesis or dissertation preparation that is considered full-time by the institution.</p>
Functional Expense	<p>A functional expense classification is a method of grouping expenses according to the purpose for which the costs are incurred. The classifications tell why an expense was incurred rather than what was purchased</p>
Fundraising	<p>All activities undertaken by (or on behalf of) AUK for the aim of receiving money or property through donation.</p>

G

Gains	<p>Increases in the institution's net assets from peripheral or incidental transactions. This is in contrast to revenues, which occur from the institution's ongoing major or central operations. Whether a transaction generates revenue or a gain depends on the relationship of the transaction to the institution's activities. For example, the sale of computers by a</p>
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	college store might be part of ongoing central activities, while the sale of surplus computers from administrative offices might be considered otherwise.	
General Education (Gen Ed)	<p>General Education (GE) refers to a group of courses required of bachelor’s-seeking students, regardless of their academic program. GE is more than skill-building; it also provides students with the opportunity to take courses outside of their major, helping them develop broader skills such as problem-solving, critical thinking, and intellectual adaptability.</p> <p>At AUK, all undergraduate programs are required to include 40-41 credit hours of general education coursework as part of the degree requirements.</p>	
General purpose financial statement (GPFS)	Financial statements issued to parties outside the management of an institution. These are provided to creditors, donors, public officials outside the institution, and other external parties. GPFS differ from internal management financial reports, although GPFS may also be of use to board members and officials of the institution. The audit opinion is issued on the GPFS.	
General Employment Rate	The percentage of graduates who are employed based on the most recent verified data, regardless of how much time has passed since graduation. This metric illustrates long-term alumni success.	
Gifts	Revenues received from gift or contribution nonexchange transactions. Includes bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. FASB and GASB standards differ somewhat on when to	

	<p>recognize contributions or nonexchange revenues, with FASB standards generally causing revenues to be recognized earlier in certain circumstances</p>	
Grade Point	<p>A grade point is the numerical value assigned to a course grade, typically on a scale from 0 to 4, with 4 being the highest possible grade, and is used to calculate a student's grade point average (GPA).</p>	
Grade Point Average (GPA)	<p>The average of grade points earned in a given semester, calculated by dividing total grade points by credit hours attempted for GPA purposes.</p> <p>Grades such as W, I, P, and IP are excluded from the calculation.</p>	
Graduating Cohort	<p>The defined group of students who complete their degree requirements during a specific academic period. All graduates in the cohort are included in Employment Rate reporting.</p>	
Graduation Rate (Exceeding 150% of Program Length)	<p>The percentage of undergraduate students who enrolled in Fall X and graduated after 1.5 times the standard length of their degree program, divided by the total number of students in that original cohort. This calculation excludes those who first attended elsewhere and transferred credits in the university.</p> <p>For a 4-year bachelor's degree, 150% of the program length is 6 years.</p> <p>Example</p> <p>If 600 undergraduate students enrolled in Fall 2017, and 90 of them graduated after Summer 2023 (i.e., took more than 6 years), then the graduation rate exceeding 150% is:</p> $90 \div 600 = 15\%$	

Graduation Rate (Within 150% of Program Length)

The percentage of undergraduate students who enrolled in Fall X and graduated within 1.5 times the standard length of their academic program, divided by the total number of students in that original cohort. This calculation excludes those who first attended elsewhere and transferred credits in the university.

For a 4-year bachelor's degree program, 150% of the program length is 6 years.

Example

If 500 first-time students enrolled in Fall 2017, and 300 of them graduated by Summer 2023, then the 6-year graduation rate is:

$$300 \div 500 = 60\%$$

Graduation Requirements

The specific set of courses, credit hours, and standards students must meet to be eligible for a degree.

Grants and contracts (revenues)

Revenues from governmental agencies and nongovernmental parties that are for specific research projects, other types of programs, or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Grants and contracts should be classified to identify the governmental level - federal, state, or local - funding the grant or contract to the institution; grants and contracts from other sources are classified as nongovernmental grants and contracts. GASB institutions are required to classify in financial reports such grants and contracts as either operating or nonoperating.

Grants by local government (student aid)	Local government grants include scholarships or gift-aid awarded directly to the student.	
Graphic materials	Opaque (e.g., two-dimensional) art originals and reproductions, charts, photographs or materials intended to be projected or viewed without sound, e.g., filmstrips, transparencies, photographs, posters, pictures, radiographs, slides, and collections of such materials	
H		
Handbook	A comprehensive guide outlining policies, procedures, rights and responsibilities within the institution.	
Harassment	<p>Harassment is any verbal or physical conduct designed to threaten, intimidate or coerce an employee, student, or any other person working for or on behalf of AUK.</p> <p>Verbal harassment includes comments that are offensive or unwelcome regarding a person's national origin, race, color, religion, age, sex, sexual orientation, appearance, disability, gender identity or expression, marital status, or other protected status.</p> <p>Non-verbal harassment includes distribution, display, or discussion of any written or graphic material that ridicules, denigrates, insults, shows hostility, or disrespect toward an individual due to their national origin, race, color, religion, age, gender, sexual orientation, appearance, disability, marital status or other protected status.</p>	

Hate Speech	Hate speech is any communication, whether online or offline, that attacks, threatens, or insults a person or group based on their national origin, ethnicity, color, religion, gender, or disability.	
Headcount	A raw count of individuals enrolled or employed.	
Health Services	On-campus medical or wellness support provided to students, such as clinics or counseling centers.	
High school student	A student enrolled in secondary school or pursuing a high school diploma or recognized equivalent. Also includes home-schooled students pursuing a high school diploma or equivalent.	
Hispanic/Latino	A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.	
Honor Code	A set of ethical standards and principles students agree to follow regarding academic integrity and behavior.	
Housing Capacity	The maximum number of students for which an institution can provide residential facilities, whether on or off campus.	
Housing charges	The charges for an academic year for housing accommodations for a typical student in a single room or sharing with one or more students.	

Human Subjects	A living individual about whom a researcher (whether professional or student) conducts research that: (1) obtains information or biospecimens through intervention or interaction with the individual, and uses studies, or analyzes the information or biospecimens; or (2) obtains, uses, studies, analyzes, or generates identifiable private information or identifiable biospecimens.
Humanities	Academic disciplines that study aspects of human society and culture, such as literature, philosophy, and history.
I	
I.D. (Identification Card)	A card issued to students, faculty, and staff for identification and access to campus facilities and services.
IELTS	International English Language Testing System: A standardized test designed to assess the English language proficiency of non-native speakers
Inclusivity	Inclusivity is the practice of creating an environment in which all individuals feel welcomed, respected, supported, and able to fully participate.
Income tax	All individuals earning above a certain amount are required to pay income tax on their earned income. The income tax rates are regulated by the government and charged on the annual income of an individual or business earned in a financial year. All AUK local and expat employees are subject to income tax.

Incomplete Contract	The formal agreement between faculty and student specifying requirements and deadlines to complete coursework for an Incomplete grade.	
Incomplete Grade	An Incomplete ('I') grade is a temporary grade assigned when a student has not completed all required coursework by the end of the academic term due to extenuating circumstances. It may be granted in cases of illness, necessary absence, or other reasons beyond the student's control. The Incomplete grade allows the student additional time, as specified by institutional policy, to complete the remaining course requirements before a final grade is recorded.	
Independent operations	Expenses associated with operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service), although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenses of a major federally funded research and development center. Also includes information technology expenses, actual or allocated costs for operation and maintenance of plant, interest and depreciation related to the independent operations. Expenses of operations owned and managed as investments of the institution's endowment funds are excluded.	
Independent Study	Self-directed academic pursuits outside traditional instruction.	
Infrastructure	Capital assets consisting of roads, bridges, drainage systems, water and sewer systems, and other similar assets.	
Institutional account	An account in which the institution maintains fiscal control of revenues or expenditures and has full knowledge of the amounts flowing through the account.	

Institutional Effectiveness	Processes and practices to assess and improve the quality of education, administration, and services at an institution.	
Institutional Grants	Scholarships and fellowships granted and funded by the institution and/or individual departments within the institution, (i.e., instruction, research, public service) that may contribute indirectly to the enhancement of these programs. Includes scholarships are targeted to certain individuals (e.g., based on place of residence, major field of study, personal identifiers) for which the institution designates the recipient.	
Institutional grants	Scholarships and fellowships granted and funded by the institution and/or individual departments within the institution, (i.e., instruction, research, public service) that may contribute indirectly to the enhancement of these programs. Includes scholarships targeted to certain individuals (e.g., based on place of residence, major field of study, personal identifiers) for which the institution designates the recipient.	
Institutional Review Board (IRB)	A committee that has been formally designated to approve, monitor, and review biomedical and behavioral research involving human subjects.	
Instructional Site	A location offering individual for-credit academic courses, but not full degree or certificate programs.	
Intangible assets	Assets consisting of nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks, and goodwill.	
Intellectual Property	Intellectual property refers to creations of the mind—such as inventions, literary works, artistic works, and other original ideas—owned by individuals or the institution. It is a product of intellectual effort that may have commercial or practical value.	

Interest	The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense.	
Interlibrary loan services	Interlibrary loan is the process by which a library requests material from, or supplies material to, another library where "material" includes books, audiovisual materials, and other returnable items as well as copies of journal articles, book chapters, excerpts, and other non-returnable items.	
Internal Communications	Any verbal and written messages and information exchanged within the University, primarily between staff members but also between Trustees and staff. Information provided to franchise employees, volunteers and staff members of companies collaborating in AUK projects is included in internal communications.	
Internship	Work at a public or private sector site related to a student's major and/or career plans for which credit hours are awarded.	
Intervention	An intervention is any action, strategy, or support implemented to address the needs or concerns of a student, with the goal of improving their academic, behavioral, or social outcomes.	
Invention (Research)	Includes any discovery, invention, process, method, composition of matter, know-how, design, model, machine, computer software and hardware, technological development, biological material, strain, plant, chemical, variety, culture of any organism, and records or research. It also includes any portion, modification, translation, or extension of these items.	
Invested in capital assets, net of related debt	Net assets of GASB institutions that consist of capital assets net of accumulated depreciation, reduced by the outstanding indebtedness on capital assets. FASB institutions	

	do not use this classification; most of the equivalent net assets are considered unrestricted net assets.	
Investment gains	The gain derived from the investment of capital. Such gains may take the form of a market appreciation of the value of the investment. The gain may be realized if the asset or capital is sold or unrealized if the asset or capital is not sold.	
Investment income	Revenues derived from the institution's investments, including investments of endowment funds. Such income may take the form of interest income, dividend income, rental income or royalty income and includes both realized and unrealized gains and losses.	
Investment return	Income from assets including dividends, interest earnings, royalties, rent, gains (losses) etc.	
J		
Empty		
K		
Key Performance Indicators (KPI)	A measurable value that demonstrates how effectively an individual, team, or organization is achieving key objectives.	

Knowledge Source	A verified and reliable method used to confirm a graduate’s post-graduation outcome. Examples include: Alumni self-reports, LinkedIn profiles, Employer verification, Faculty confirmation and Enrollment records.	
Knowledge Rate	The percentage of graduates for whom AUK has verified post-graduation outcomes. Formula: (Number of verified outcomes ÷ Total graduates) × 100	
L		
Land and land improvements	Capital assets consisting of land and improvements such as athletic fields, golf courses, or lakes. Land is not depreciable; some land improvements are depreciable and some are nondepreciable.	
Learning center	Center offering assistance through tutors, workshops, computer programs, or audiovisual equipment in reading, writing, math, and skills such as taking notes, managing time, taking tests, etc.	
Liabilities	Debts and obligations of the institution owed to outsiders or claims or rights, expressed in monetary terms, of an institution's creditors. GASB institutions are required to report liabilities under two categories - current liabilities and noncurrent liabilities.	
Liberal Arts	The liberal arts encompass a broad field of study aimed at developing critical thinking, communication, and analytical skills through exposure to multiple disciplines, including the humanities, social sciences, natural sciences, and mathematics. This approach emphasizes intellectual breadth, creativity, and the ability to engage with complex ideas, preparing students for lifelong learning and informed citizenship.	

Library	An organized collection of printed, audiovisual, and/or e-materials which (a) is administered as one or more units, (b) is located in one or more designated places, and (c) makes printed, audiovisual, and/or e-materials as well as necessary equipment and services of a staff accessible to students and to faculty.	
Library collections	Comprise of documents held locally and e-resources for which permanent or temporary access rights have been acquired. Access rights may be acquired by the library itself, by a consortium and/or through external funding. Acquisition is to be understood as securing access rights and including it in the library catalog, other library databases or discovery systems.	
Library Consortia	A library consortium is any local, statewide, regional, or interstate cooperative association of libraries that provides for the systematic and effective coordination of the resources of schools, public, academic, and special libraries and information centers, for improving services to the clientele of such libraries.	
Library expenses	Funds expended by the library (regardless of when received) from its operational budget and from all other sources; e.g., research grants, special projects, gifts and endowments, and fees for services.	
Local government grants and contracts (revenues)	Revenues from local government agencies that are for university mission-aligned programs and activities for which amounts are received or expenditures are reimbursable under the terms of a local government grant or contract.	
Long-Term Alumni Outcomes	Outcomes collected beyond 12 months post-graduation. Including: Employment updates, Continuing education, Promotions, Entrepreneurship, Career advancement indicators.	

Lower Division Course

A course numbered 1000 or 2000

M

Major

A major is a student's primary academic program, as reflected in transcripts and diplomas. Students declare or apply to their major at the time of their university application, which determines the primary focus of their coursework and degree requirements.

Market value

The value of a good as determined in the market at a specific point in time or what individuals in the market for the good are willing to pay to obtain the good at a given point in time.

Master's degree

An award that requires the successful completion of a program of study of at least the full-time equivalent of 1 but not more than 2 academic years of work beyond the bachelor's degree.

Master's student

A student who holds a bachelor's degree or above and is taking courses at the postbaccalaureate level.

Memorandum of Understanding (MoU)

A formal written agreement that outlines the terms and understanding between parties but may not be legally binding unless it contains the necessary elements of a contract. MOUs are often used to clarify roles, set expectations, and record intentions before drafting a more detailed contract.

Minor	Collection of courses indicating an additional specialization in an area of study beyond the major. Minors do not appear on the student's diploma but are listed on the student's transcript. The completion of a minor is insufficient to receive a bachelor's degree.	
N		
National institutional accreditation	Institutional accreditation normally applies to an entire institution, indicating that each of its parts is contributing to the achievement of an institution's objectives, although not necessarily all on the same level of quality. The various commissions of the regional accrediting associations, for example, perform institutional accreditation, as do some national institutional accrediting agencies.	
National Survey of Student Engagement (NSSE)	The National Survey of Student Engagement (NSSE) is a survey administered to students to collect information about their participation in educational activities. It covers a wide range of aspects of the student experience and is used to assess and improve the quality of undergraduate education, regardless of how frequently it is conducted.	
Nationality	<p>Legal affiliation to a specific nation or country, often determined by birthplace or citizenship status.</p> <p>Nationality Classifications</p> <p>National (Local): An individual who holds an Iraqi passport or is legally recognized as an Iraqi citizen.</p> <p>International (Expat): An individual who holds a non-Iraqi passport and is not legally recognized as an Iraqi citizen.</p> <p>Dual National: An individual who holds both Iraqi nationality and the nationality of another country.</p>	

	<p>Any employee who is not an Iraqi citizen and whose point of hire is outside of Iraq is classified as an International.</p> <p>Students granted refugee status are considered as national students for educational benefits within the KRG and Iraq.</p>	
Natural Expense	A natural expense classification is a method of grouping expenses according to the type of costs that are incurred. The classifications tell what was purchased rather than why an expense was incurred.	
Net Assets	The excess of assets over liabilities or the residual interest in the institution's assets remaining after liabilities are deducted. The change in net assets results from revenues, gains, expenses, and losses.	
Net deferred tax asset	A deferred tax asset is recognized for temporary differences that will result in deductible amounts in future years and for carryforwards. For example, a temporary difference is created between the reported amount and the tax basis of a liability for estimated expenses if, for tax purposes, those estimated expenses are not deductible until a future year. Settlement of that liability will result in tax deductions in future years, and a deferred tax asset is recognized in the current year for the reduction in taxes payable in future years. A valuation allowance is recognized if, based on the weight of available evidence, it is more likely than not that some portion or all of the deferred tax asset will not be realized.	
Net deferred tax liability	A deferred tax liability is recognized for temporary differences that will result in taxable amounts in future years. For example, a temporary difference is created between the reported amount and the tax basis of an installment sale receivable if, for tax purposes, some or all of the gain on the installment sale will be included in the determination of taxable income in future years. Because amounts received upon recovery of that receivable	

	will be taxable, a deferred tax liability is recognized in the current year for the related taxes payable in future years.	
Net income	The final figure in the income statement when revenues exceed expenses For for-profit institutions, this figure is net of gains and losses.	
Net loss	The final figure in the income statement when expenses exceed revenues.	
Net position	The excess of assets over liabilities or the residual interest in the institution's assets remaining after liabilities are deducted. The change in net position results from revenues, gains, expenses, and losses. GASB institutions classify net position into three categories: invested in capital, net of related debt; restricted (with separate displays of restricted-expendable and restricted-nonexpendable net assets); and unrestricted. Net position beginning with the 2013-14 collection includes deferred inflows and outflows of resources, per change from GASB Statement 63 and 65. This term is similar to the "Net assets" term used by FASB institutions	
Net price	The Higher Education Act, as amended (2008), defines institutional net price as "the average yearly price actually charged to first-time, full-time undergraduate students receiving student aid at an institution of higher education after deducting such aid." In IPEDS, average institutional net price is generated by subtracting the average amount of federal, state/local government, or institutional grant and scholarship aid from the total cost of attendance. Total cost of attendance is the sum of published tuition and required fees (lower of in-district or in-state for public institutions), books and supplies, and the weighted average for food and housing and other expenses. Cost of attendance data are collected in the Institutional Characteristics (IC) component of IPEDS, and financial aid data are collected in the Student Financial Aid (SFA) component of IPEDS. (Term used in IPEDS prior to 2022-23).	

New hires	Persons who were hired for full-time permanent employment either for the first time (new to the institution) or after a break in service. Does not include persons who have returned from sabbatical leave OR full-time Postsecondary Staff who are working less than-9-month contract.	
Non-Academic Program Review	The Non-Academic Program Review (N-APR) is a continuous, collaborative process. Essential elements of the N-APR include: Goals, Objectives, Accomplishments, Polices, Procedures, Organizational Chart, Synopsis of Job Responsibilities, SWOT analysis, etc.	
Noncredit education	Courses or activities carrying no academic credit applicable toward a diploma, certificate, or other credential at the institution.	
Noncurrent assets	Assets that are not reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution. Liquidity or nearness to cash is not the basis for determining classification as current or noncurrent. Thus cash investments intended for liquidation of liabilities due beyond the one-year period are noncurrent assets, as would assets segregated for the liquidation of long-term debts (including amounts due within the next operating cycle). Assets designated to be used to acquire, construct, or improve capital assets would be noncurrent.	
Noncurrent liabilities	Liabilities whose liquidation is not reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year. This includes the noncurrent portion of long-term debt and long-term accrued liabilities (such as for compensated absences, claims and judgments, and post-employment/post-retirement benefits); and debt due within the next operating cycle, if payment will be made from segregated assets classified as noncurrent assets.	

Non-degree-seeking Student	A student enrolled in courses who is not recognized by the institution as seeking a degree or formal award.	
Non-essential expenditures	Includes expansion projects, discretionary spending, and capital investments not required for core operations.	
Non-first-time entering student (undergraduate)	A student who has prior postsecondary experience before attending the reporting IPEDS institution. This cohort of students may closely reflect the transfer-in (non-first-time entering) enrollment from Fall Enrollment (EF), 12-month Enrollment (E12) and Outcomes Measures (OM) components.	
Non-Instructional Staff	Non-instructional staff employees are those hired on a full-time or part-time basis to support the institution's operations through administrative, operational, or service roles, without any involvement in teaching.	
Nonmandatory transfers	Transfers from current funds to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, funds functioning as endowment (quasi-endowment), general or specific plant additions, voluntary renewals and replacement of plant, and prepayments on debt principal.	
Nonoperating	GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Nonoperating activities are those outside the activities that are part of the operating activities of the institution. Most government appropriations are nonoperating because they are not generated by the operations of the institution. Investment income is nonoperating in most instances because institutions are not engaged in investing as an operating activity. Gifts are defined as nonoperating. Nonexchange transactions generate nonoperating revenues.	

Nonprofit Organization	Organizations established to serve a public or community benefit, where any surplus revenue is reinvested to further their mission rather than distributed as profit	
Non-Returnables	Materials that the library does not expect to have returned. Examples of non-returnables include photocopies or facsimiles, electronic full-text documents, and gratis print copies of unpublished reports and/or departmental working papers.	
O		
Off-campus housing	Any housing facility that is occupied by students but is not owned or controlled by the educational institution.	
On-campus housing	Any residence hall or housing facility owned or controlled by an institution and used by the institution in direct support of or in a manner related to, the institution's educational purposes.	
Ongoing commitments to subscriptions	Ongoing commitments in all formats, including duplicates, for all units. This includes serials and any other items committed to annually, as well as annual e-platform or access fees. Serials are publications issued in successive parts, usually at regular intervals, and, as a rule, intended to be continued indefinitely. Print-based serial subscriptions include periodicals, newspapers, annuals (reports, yearbooks, etc.), memoirs, proceedings, and transactions of societies. Include the costs of electronic serials bought in aggregations and serial packages. Include abstracting and indexing services and any database that requires an annual subscription fee. Do not include subscription fees if they are part of an annual consortium fee. Government documents received serially are included if they are accessible through the library's catalog.	

Open admission

Admission policy whereby the school will accept any student who applies.

Operating

GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Operating transactions are incurred in the course of the operating activities of the institution.

Overload

Semester credit hours that exceed the standard number of hours permitted based on the student's level: permission is required for an overload.

P

Part-time Student

Undergraduate students enrolled in fewer than 12 credit hours per semester.

Pass/Not Pass

Grading option that allows students to pursue coursework without affecting their GPA; this is only applicable in exceptional cases.

Payments made on principal

Payments made on plant loan debt to reduce the principal of the loan, regardless of the source of fund.

Permanent endowment

Funds held by an institution that must be held in perpetuity with only the income available for use. Endowments are usually the result of a gift or grant received that is required to be held in perpetuity by the donor or granting agency.

<p>Permanently restricted</p>	<p>Net assets of FASB institutions that must be maintained in perpetuity. Permanently restricted net assets increase when institutions receive contributions for which donor-imposed restrictions limiting the institution's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by the organization's meeting certain requirements. Donor imposed restrictions on the use of the investment income on the assets may also change the amount of such net assets. Permanent endowment funds are the most common example.</p>	
<p>Persistence Rate</p>	<p>Total number of undergraduate students in the program enrolled in Fall 2023 term who have continued in Spring 2024 divided by enrolled undergraduate students in the same program in Fall 2023 minus students who have graduated from the program in Fall 2023.</p> <p>Formula & Example</p> <p>Persistence Rate= [(Total # of students continued in Spring) divided by ((total # student enrolled in Spring) minus (total #student graduated in Fall))] *100</p> <p>Total number of undergraduate students enrolled in Fall 2023 is 1000</p> <p>Total number of UG students who have continued in Spring 2024 out of the total enrollment in Fall 2023 is 800</p> <p>Total number of UG graduates in Fall 2023 is 150</p> <p>Then, Persistence Rate = [(800/(1000-150))] *100% = 94.1%"</p>	
<p>Physical plant assets</p>	<p>These assets consist of land, buildings, improvements, equipment, and library books. Excluded are assets that are part of endowment or other capital fund investments in real estate. Construction in progress is excluded from this total until completed.</p>	
<p>Placement Test</p>	<p>Placements tests in subjects like math and English to evaluate the academic skills of new students so they can be properly placed in the right courses.</p>	

Plagiarism	Taking credit for someone else’s work as your own including copying words, sentence structure or ideas. The institution may utilize plagiarism detection tools, including artificial intelligence (AI)–based systems, to identify potential academic integrity violations.	
Policy	Policy is a governing principle formally approved and established to provide vision, guidance, assistance, and direction to the University community.	
Prerequisite	Specific requirements that must be met prior to enrolling in a given course; prerequisites may consist of courses, test scores or enrollment in a specific course or program of study.	
Presidential Council	<p>The President’s Council is a consultative body charged with reviewing and discussing unit and institution-level issues with the aim of fostering greater effectiveness and efficiency among the units reporting directly to the President.</p> <p>Members of the Council: President (Chair), Director of Student Affairs, Director of OIEP, Director of Communications, Legal Counsel, Director of Advancement, Director of CAPA.</p>	
Principal Investigator	The individual with the responsibility for conducting the research or other activity described in a proposal for an award. The terms "principal investigator" or “project director" may be used interchangeably in accordance with the agency's program language	
Private Gifts, Grants, and Contracts (Revenues)	Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from external entities. Also includes the estimated dollar amount of contributed services.	

Private Information	Includes information about behavior that occurs in a context in which an individual can reasonably expect that no observation or recording is taking place, and information that has been provided for specific purposes by an individual and that the individual can reasonably expect will not be made public (e.g., a personnel record).	
Private Institution	Institutions or services that are owned and operated by individuals, organizations, or corporations, funded through private resources, and may limit access based on specific criteria.	
Private institution	An educational institution controlled by a private individual(s) or by a nongovernmental agency, usually supported primarily by other than public funds, and operated by other than publicly elected or appointed officials. These institutions may be either for profit or not-for-profit.	
Procedure	A series of step-by-step instructions for specific tasks that support the policy.	
Professional Training Center	A site that delivers non-credit, professionally oriented, or workforce development courses. These may include certifications, skill-based workshops, or industry-focused training programs.	
Program	A combination of courses and related activities organized for the attainment of broad educational objectives as defined by the institution.	
Program Educational Objectives (PEOs)	<p>Program Educational Objectives are broad statements describing what graduates are expected to achieve a few years after completing a program.</p> <p>PEOs are aligned with the University’s mission and reflect the needs of the program’s constituencies, including students, faculty, employers, professional organizations, and society. Unlike specific learning outcomes, which define what students are expected to</p>	.

attain upon completion of a program or course, PEOs focus on the long-term achievements and impact of graduates in their professional and personal lives.

Program Learning Outcomes (PLOs)

Statements describing what students should achieve by the time of graduation from that academic program.

Q

Qualified Audit Opinion

An independent auditor's written statement within an audit report that a client's financial statements fairly represent their financial position in accordance with Generally Accepted Accounting Principles (GAAP), except for any specified issues.

R

Readmission

Readmission is the process followed by a student who wishes to re-enroll after not attending the institution for two or more regular semesters (Fall and Spring).

Reachability Rate

The percentage of graduates with verified, active contact information that enables communication. Essential for maintaining accurate alumni records and improving survey success.

Registered Student

An admitted student who is effectively registered in one or more courses at the institution on the Census date.

Remote Work	Remote working is a temporary agreement between AUK employees and their supervisors to work from a non-office location.
Research	A systematic investigation, including research development, testing and evaluation, designed to develop or contribute to knowledge.
Retention Rate	<p>A measure of the rate at which students persist in their educational program at an institution, expressed as a percentage. For four-year institutions, this is the percentage of first-time bachelors (or equivalent) degree seeking undergraduates from the previous fall who are again enrolled in the next fall semester.</p> <p>Formula for Retention Rate:</p> <p>Retention Rate (%) = (Number of students enrolled in the subsequent term or year ÷ Number of students enrolled in the initial term or year) × 100</p> <p>Example:</p> <p>If 800 students enrolled in Fall 2023, and 720 of those students re-enrolled in Fall 2024, the retention rate would be:</p> <p>$(720 \div 800) \times 100 = 90\%$</p>
Revenues	Revenues are inflows or other enhancements of assets of an entity or settlements of its liabilities (or a combination of both), that are applicable to the current reporting period, from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations

S

Scholarship	Tuition assistance based on merit or financial need	
Self-funded Student	A self-paying student is a student who pays tuition and fees in whole or in part and is responsible for paying, each semester, the amount communicated in an official invoice issued by the Office of Finance.	
Semester	A <i>semester</i> is defined by 2,250 minutes of instructional time for each 3-credit course. The total duration typically spans 16 to 18 weeks, depending on holidays, weather-related closures, or other scheduling adjustments.	
Social Media	A software system or service provided via the Internet used to communicate and share information between people through video, audio, text, visuals, or multimedia. Platforms may include: Facebook, X, Wikis, Google Plus, Flickr, Pinterest, Tumblr, Instagram, LinkedIn, YouTube, and Wordpress, chatrooms, forums and other similar services.	
Sponsor	Government or private agencies external to the University who provide support for a program, initiative or activity at the University.	
Sponsored Programs	Projects or programs that are conducted by faculty member(s) and/or administrative staff member(s) and supported - fully or in part - by external restricted funding awarded to the University. Sponsored programs may be research, instructional, or service in nature.	

Staff Senate	A representative body of staff employees that serves as a voice for staff interests, promotes communication between staff and administration, and contributes to institutional decision-making and policy development.	
Stop Out	A student who left the institution prior to degree completion.	
Student Club	A student organization is a formally recognized group established to support student engagement, leadership development, and co-curricular activities. It comprises a board of executive members—typically the President, Vice-President, Treasurer, and Secretary—along with a Faculty or Staff Advisor and a group of active members.	
Student Experience	The holistic, University experience, curricular as well as co- and extracurricular that a Student accesses throughout their academic life at university.	
Student Government	A representative, governance body elected by the student population to advocate for student interests, organize campus activities, and participate in institutional decision-making processes affecting student life and welfare.	
Student Grievance	<p>Academic Grievance: An academic grievance occurs when a formal or informal grievance is made or submitted by a student who believes they have been harmed by being treated arbitrarily or capriciously within the context of a course.</p> <p>Non-Academic Grievance: A non-academic grievance occurs when a formal or informal grievance is submitted by a student who believes they have been dealt with in an arbitrary or capricious manner which violated established policies or procedures and has caused actual harm to the student.</p>	

Student Learning Outcomes (SLOs)	Statements that describe what students are expected to know, do, or value by the end of a course, program, or degree. SLOs are measurable and guide both teaching and assessment.	
Student Records	Student Records pertains to the content and the confidentiality of academic records, access to academic records, academic transcripts, other academic records, non-academic student records, and the Student Information System (SIS).	
Student Retention	Rate that measures the percentage of Students who continue their studies from the freshman year to the sophomore year. Additional data may be gathered on the return rate for later years.	
Student Rights	Lists students' right in the pursuit of education, right to freedom from discrimination, right to freedom from harassment, and the right to freedom of association, expression, advocacy, and publication.	
Student Success	The Student's achievement in their academics, as well as their level of engagement, contribution to campus activities, acquisition of skills and professional dispositions, persistence to graduation and post-graduate performance.	
Student to Faculty Ratio	<p>The Student-to-Faculty Ratio expresses the relationship between the Student FTE and the Faculty FTE.</p> <p>Formula & Example</p> <p>It is calculated by dividing the total Student FTE by the total Faculty FTE, providing an indicator of the average number of full-time equivalent students per full-time equivalent faculty member.</p> <p>Student to Faculty Ratio = Student FTE/Faculty FTE</p>	

Student with Special Needs	A student who has one or more of the following special needs: physical impairment; visual impairment; speech and language disorder; dyslexia; hearing difficulties; psychological issues; and students who suffer from temporary disability such as temporary diseases or injury from accident.	
Summative Evaluation	Summative evaluation is assessing a student's educational development compared to a standard or benchmark at the end of an academic period, such as a semester. A final course grade is one form of summative evaluation.	
Summer Session	The summer session is an academic term offered between the spring and fall semesters. It is typically shorter than the semesters, lasting approximately eight weeks, but classes are also required to meet for the U.S. Federal guideline of 2250 minutes.	
Suspension	Student Suspension is a forced temporary leave from the University. There are three types of suspensions: academic, disciplinary, and administrative.	
Syllabus	The Course Syllabus is the document that sets forth the common understandings that govern the rules and regulations of the course. The course syllabus provides students with an outline of objectives, requirements, and policies as well as resources to support students' academic success in that credit-bearing activity.	

T

Teach-out plan	A Teach-out plan is a document that outlines how the university will address the closure of its campus and operations on the students' completion of degrees, the academic programs, and facilities/assets.	
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Terminal Degree	The highest academic degree available in a given field as recognized by the respective discipline.	
Test of English as a Foreign Language (TOEFL)	A standardized test that measures the English language proficiency of non-native speakers, commonly used for admission to English-speaking universities and institutions	
Time to Graduate	The total length of time it takes a student to complete a degree program, measured from the date of initial enrollment to the date the degree is awarded. It is typically reported in years and used to evaluate student progression and program efficiency.	
Transcript	Serves as the student's and the university's official academic record of courses taken, credits completed, grades awarded, and degrees attained. The grade point average, course withdrawals, grade repeats, and any academic standards actions (e.g. probations, suspensions, and dismissals) appear on the transcript.	
Transfer Applicant	An individual who has fulfilled the institution's requirements to be considered for admission (including payment or waiving of the application fee, if any) and who has previously attended another college or university and earned college/university-level credit.	
Transfer Credit	Courses taken at another accredited institution and accepted toward degree requirements at AUK.	
Transfer Student	Student who has completed 24 or more transferable, bachelor's level credit hours, prior to matriculation at the university.	

Tuition	The amount of money that must be paid to attend classes and receive services at the university. Other fees may be assessed in addition to tuition. Invoiced by the Office of Finance.
Tutoring	May range from one-on-one tutoring in specific subjects to tutoring in an area such as math, reading, or writing. Most tutors are peer students.
U	
Undergraduate	A student enrolled in a 4- or 5-year bachelor's degree program.
University Cabinet	<p>The Cabinet is a consultative body charged with reviewing and discussing institution-level issues; it recommends actions to the President.</p> <p>Members of the Cabinet:</p> <p>President, Board Secretary. Provost, Vice President for Administration and Finance, Faculty Senate Chair, Staff Senate Chair, Accreditation Consultant, Director of Institutional Effectiveness & Planning - Director/VP of Advancement, Student representative (to join the meeting for selected items)</p>
Upper Division Course	A course numbered 300 or 400.

V

Visiting Student	A student who is regularly enrolled and in good standing at another institution and is taking a course at AUK for which credit will be transferred to his/her regular institution.
Volunteer Confirmation Letter	A formal document issued by an organization to verify an individual's participation in volunteer activities. It confirms the volunteer's role, duration of service, and contributions, and may be used as proof of community involvement, experience, or completion of volunteer requirements.
Volunteering	Unpaid labor for an organization, group, initiative, event, or any group. Volunteering is also defined as sacrificing one's personal time to complete acts of service within one's community

W

Whistleblowing	<p>Whistleblowing is when an employee reports certain types of suspected wrongdoing and misconduct. The reporting of wrongdoing shall be in the public interest.</p> <p>The identity of the employee/whistleblower will be protected at all cost. The employee/whistleblower can raise his/her concern at any time about an incident that happened in the past, is happening now, or believes will happen in the near future</p>
White, Non-Hispanic Caucasian	A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.

Work-Study Program

The Work-Study Program is a university-sponsored initiative that provides students with part-time employment opportunities within the institution. This program enables students to earn money to support their educational and personal expenses while gaining valuable professional experience