

Credit for Military Training	Postsecondary credit granted by institutions to military servicemen or veterans for experiences and training gained while in the service.	
Credit hour	A unit of measure representing the equivalent of an hour (50 minutes) of instruction per week over the entire term. It is applied toward the total number of credit hours needed for completing the requirements of a degree, diploma, certificate, or other formal award.	Clock hour Contact hour
Credit hour activity	The provision of coursework to students which can be measured in terms of credit hours.	
Current assets	Assets that are reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution. Liquidity or nearness to cash is not the basis for classifying 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 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.	
Current replacement value	The estimated current cost to replace all buildings owned by the institution. It represents recent appraisal value or what is currently carried as insurance replacement value, but does not include the replacement values of those buildings which are a part of endowment or other capital fund investments in real estate. This figure is not a book value figure.	
Data Analysis System (DAS)	The Data Analysis System (DAS) is a software application that allows a user to produce tables from selected NCES data sets. While each collection year uses a separate DAS, all have a consistent interface and command structure. User can select from several output formats, either direct printing or comma-separated file which can be input for other software.	
Data collection system	The Web environment that is used to collect the IPEDS data.	
Data dictionary	A file or a list that contains all known information about variables such as format, data type, field width, and source.	
Data revision system	The Web environment where an institution's prior year data may be revised by keyholders or data managers.	
Data Universal Numbering System (DUNS) number	The Data Universal Numbering System (DUNS) number is a 9-digit number assigned by the Dun & Bradstreet Information Corporation to any entity providing products, goods, or services.	
Data year	The year to which data pertain in a particular IPEDS component. For example, for collection year 2003-04, tuition is for data year 2003-04, whereas completions are for data year 2002-03.	
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.	
Dataset Cutting Tool (DCT)	An early IPEDS data access tool, no longer available. All the functions in the Dataset Cutting Tool have been incorporated into the IPEDS Data Center.	
Day care service	A student service designed to provide appropriate care and protection of infants, preschool, and school-age children so their parents can participate in postsecondary education programs .	
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.	
Deferred outflow of resources	A consumption of net assets by a government that is applicable to future periods.Examples of deferred outflows of resources include changes in fair values in hedging instruments and changes in the net pension liability that are not considered pension expense (as described in GASB Statement 68, Accounting and Financial Reporting for Pensions: an amendment of GASB Statement No. 27).	
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 of urbanization (urban-centric locale)	A code representing the urbanicity (city/suburb/rural) by population size of the institution's location. This urban-centric locale code was assigned through a methodology developed by the U.S. Census Bureau's Population Division in 2005. The urban-centric locale codes apply current geographic concepts to the original NCES Locale codes used on IPEDS files through 2004. The following are the codes used: 11 City: Large 12 City: Midsize 13 City: Small 21 Suburb: Large 22 Suburb: Midsize 23 Suburb: Small 31 Town: Fringe 32 Town: Distant 33 Town: Remote 41 Rural: Fringe 42 Rural: Distant 43 Rural: Remote	
Degree/certificate-seeking students	Students enrolled in courses for credit who are seeking a degree, certificate, or other formal award. This includes students who: - received any type of federal financial aid, regardless of what courses they took at any time; - received any state or locally based financial aid with an eligibility requirement that the student be enrolled in a degree, certificate, or transfer-seeking program; or	