

# Appendix: Examining Instructional Spending for Accountability and Consumer Information Purposes

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**Appendix Table 1: Variables Utilized from the IPEDS Finance survey**

Account Standard	GASB	FASB	FASB
Primary institutional type	Public	Private Nonprofit	Private For-Profit
Instructional expenditures	F1C011	F2E011	F3E011
Student services	F1C061	F2E051	F3E03B1
Academic support	F1C051	F2E041	F3E03A1
Institutional support	F1C071	F2E061	F3E02C1
Research	F1C021	F2E021	F3E02A1
Public service	F1C031	F2E031	F3E02B1
Net tuition and fees	F1B01	F2D01	F3D01
Discounts and allowances applied to tuition and fees	F1E06	F3C08	F3C06
Unrestricted institutional grants	F1E08	F2C08	F3C06
Local appropriations	F1B12	F2D04	F3D03C
State appropriations	F1B11	F2D03	F3D03A