

2014 ABET ANNUAL REPORT

For Fiscal Year Ending September 30, 2014



ABET

CONTENTS

- 3** From the President and the Executive Director
 - 5** ABET at a Glance
 - 6** 2014 ABET Awards
-

2013-14 Financial Highlights

- 8** Independent Auditors' Report
 - 10** Statement of Financial Position
 - 11** Statement of Activities
 - 12** Statement of Cash Flows
 - 13** Notes to Financial Statements
-

Accreditation Statistics

- 17** Statistics: 2013-14 Accreditation Cycle
 - 25** Statistics: Accreditation Trends
 - 29** Statistics: 2013-14 Volunteer Pool Characteristics
-

Acknowledgements

- 31** 2013-14 Board of Directors
- 33** 2013-14 Academic Advisory Council
- 34** 2013-14 Industry Advisory Council
- 35** 2013-14 Global Council
- 36** 2013-14 Accreditation Council
- 37** 2013-14 Applied Science Accreditation Commission
- 38** 2013-14 Computing Accreditation Commission
- 40** 2013-14 Engineering Accreditation Commission
- 43** 2013-14 Engineering Technology Accreditation Commission
- 45** 2013-14 Team Chairs
- 49** 2013-14 Program Evaluators
- 60** ABET Professional Staff

This publication is available online at <http://www.abet.org/about-abet/publications/annual-report-archive/>.

FROM THE PRESIDENT AND THE EXECUTIVE DIRECTOR

For the last 83 years, ABET has built a solid foundation and a reputation based on performance and excellence. Over the last year, we strengthened our position as a world leader in the accreditation of technical programs by listening and working closely with our many stakeholders. We have embarked on ambitious projects that will assist ABET in securing its legacy and ensuring that it remains relevant and current. We invite you to read this *Annual Report* to learn more about ABET's plans, and the steps that have been taken to ensure that ABET continues to be recognized worldwide as the gold standard for accreditation and innovation in technical education.

Global Outreach

The demands for ABET's services continue to increase worldwide. Today, we have 3,466 accredited programs, at 698 institutions, in 28 countries. Over the last year, we accredited our first programs in China, Ecuador, Palestine, Russia, and Vietnam. With 420 accredited programs outside the U.S., we have solidified our reputation as the leading accreditor in technical education worldwide. In addition, our partnership with other accrediting bodies throughout the world continues to expand and prosper. We became a full signatory to the Dublin Accord — the multinational agreement for two-year technology programs which helps enhance the mobility of graduates while also improving the quality of global accreditation systems. ABET also continued to be actively involved in the Global Engineering Dean's Council (GEDC) as well as the International Federation of Engineering Education Societies (IFEES).

Events

Attendance at our events reflects continuing interest in ABET's processes and services. In 2014, more than 700 people attended the ABET Symposium in Pittsburgh, and over 20 percent came from countries outside the United States. There has been an increasing international presence in our workshops. Last year, more than 15 percent of attendees came from overseas, from countries as distant as Yemen and Papua New Guinea, with the largest contingent coming from Latin America and the Middle East.



Michael K.J. Milligan, PhD, PE, CAE (left)
and Monte L. Phillips, PhD, PE, F.NSPE

This level of participation exceeds our current geographic presence, indicating that faculty members and programs around the world do not see ABET accreditation as an end, but as a means to enhance the educational experience of their students.

CHEA Recognition

Our organization was granted re-recognition by the U.S.-based Council of Higher Education Accreditation (CHEA). This recognition affirms ABET's status as the global accreditor of academic programs in applied science, computing, engineering, and engineering technology. It also signifies that ABET accreditation criteria and procedures meet widely recognized standards for advancing academic quality and facilitating program accountability. CHEA recognition indicates that ABET's accreditation processes and procedures are considered to be fair and appropriate. By pursuing and attaining the recognition of a third-party organization, ABET has held itself accountable to the same standards of excellence that we expect from the programs ABET accredits.

Learning Center

We've begun construction of a state-of-the-art learning center at ABET's global headquarters in Baltimore. This facility is envisioned to provide an environment that will both improve

(continued)

the quality of the training experience for our evaluators, faculty, and industry partners, and provide an opportunity to immerse them in the ABET culture and brand. This initiative indicates ABET's commitment for continued future improvement and success. Development of the learning center could have not been achieved without the support of our Board of Directors and the generosity of the ABET Foundation.

New Website

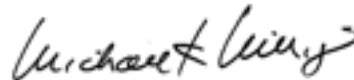
ABET has developed a new website to better serve its constituents. It is now mobile-friendly to ensure that users have the best experience across devices, including computers, tablets, and smartphones. It also offers expanded functionality of the accredited program search, the website's most popular feature. Users can search based on program name as well as discipline. This allows users to more easily find niche programs that are accredited under our general criteria. Additional website changes are anticipated in the future, as ABET strives to continue its commitment to excellence in the accreditation of technical programs. You are encouraged to visit the new website.

As you can see, 2014 was a very dynamic year for ABET — our offerings, global reach and the numbers of programs that ABET accredits have expanded. This has been accomplished as a result the dedication and commitment of more than 2,000 ABET volunteer experts — program evaluators, team chairs, and commissioners — who unselfishly give of their time, talents, and expertise in support of ABET's mission and goals. We are grateful for the support of these volunteers in moving ABET forward, as we continue to work together with programs, institutions, and companies worldwide. This year represents another confident step in the journey of excellence that ABET started back in 1932.

Best regards,



Monte L. Phillips, PhD, PE, F.NSPE
2013-14 ABET President



Michael K.J. Milligan, PhD, PE, CAE
ABET Executive Director and Chief Executive Officer

ABET AT A GLANCE

About ABET

We are a not-for-profit, non-governmental accrediting agency for programs in applied science, computing, engineering, and engineering technology. We are a federation comprised of 34 professional and technical member societies. ABET is recognized as an accreditor by the Council for Higher Education Accreditation.

ABET accreditation provides assurance that a college or university program meets the quality standards of the profession for which that program prepares graduates.

We accredit programs, not institutions. We provide specialized accreditation for post-secondary programs within degree-granting institutions already recognized by national or regional institutional accreditation agencies or national education authorities worldwide.

Our accreditation is voluntary, and to date, more than 3,400 programs at nearly 700 colleges and universities in 28 countries have received ABET accreditation. Millions of graduates have received degrees from ABET-accredited programs since 1932.

ABET's Vision

ABET will provide world leadership in assuring quality and in stimulating innovation in applied science, computing, engineering, and engineering technology education.

ABET's Mission

ABET serves the public through the promotion and advancement of education in applied science, computing, engineering, and engineering technology. ABET will:

- Accredite educational programs.
- Promote quality and innovation in education.
- Consult and assist in the development and advancement of education worldwide in a financially self-sustaining manner.
- Communicate with our constituencies and the public regarding activities and accomplishments.
- Anticipate and prepare for the changing environment and the future needs of constituencies.
- Manage the operations and resources to be effective and fiscally responsible.

ABET's Scope of Services

- Reviews programs — not institutions, departments, degrees, or individuals — to ensure they meet the standards necessary to produce graduates who are ready to enter their professions.
- Accredits programs at the associate's, bachelor's, and master's levels.
- Offers workshops, conferences, and educational programming to institutions to help them understand the accreditation process and how to improve their programs' quality.

2014 ABET AWARDS

Linton E. Grinter Distinguished Service Award

Recipients of the Linton E. Grinter Distinguished Service Award, ABET's highest honor, are those ABET volunteers who follow in the namesake's footsteps and who surpass even the highest service expectations of the organization. They are acknowledged for outstanding contributions to the technical disciplines through their work in ABET-related activities.



2014 ABET President Monte Phillips (left) and Larry Kaye

Larry A. Kaye, Ph.D., P.E.

Planning Advisor, ExxonMobil Research and Engineering Company (retired)

"For his distinguished record of achievements and accomplishments during his more than three decades of volunteer service and leadership at all levels of ABET. He led the Partnership to Advance Volunteer Excellence (PAVE) project that fundamentally revamped the recruitment, selection, training, and evaluation of program evaluators; and he played major roles in ABET's Globalization Business Plan, the Governance Structure Task Force, and other key elements of strategic and financial planning. His exemplary commitment to continuous quality improvement has had an enduring effect on many aspects of ABET's operations."

Fellow of ABET Awards

The ABET Fellow Award is presented annually to recognize those individuals who have given sustained quality service to the ABET-related professions, in general, and to education within the ABET disciplines, in particular, through the activities of ABET.



2014 ABET President Monte Phillips (left) and Doug Bowman

Douglas R. Bowman, Ph.D., P.E.

Program Director for Logistics IT Solutions, Lockheed Martin (retired), and ABET Adjunct Accreditation Director, Engineering

"For notable leadership of the Engineering Accreditation Commission and exemplary chairmanship of the Accreditation Council during implementation of the harmonized criteria and early modifications to those criteria."

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2014 ABET President Monte Phillips (left)
and David Kelly

David P. Kelly, MBA

President and Chief Executive Officer,
Bluefin Robotics

"For the advancement of computing education and accreditation through service as a program evaluator, commissioner, Chair of the Computing Accreditation Commission, ABET Board member, and Board Liaison."

Claire L. Felbinger Award for Diversity

The Claire L. Felbinger Award for Diversity recognizes U.S.-based individuals, educational units, associations, and firms for extraordinary success in achieving diversity and inclusiveness or for facilitating diversity and inclusiveness in the technological segments of our society.

Purdue Women in Engineering Program

Presented in Absentia

"In recognition of their long-standing commitment to supporting women in their engineering pursuits and of their collaborations with alumnae and nonprofit partners to engage diverse pre-college student populations in STEM."



2014 ABET President Monte Phillips (left)
and Jami Joyner Bowie

Cornell Diversity Programs in Engineering

Accepted by Cornell's Associate Director of Diversity Programs in Engineering Jami Joyner Bowie

"In recognition of sustained success in deploying integrated programs for faculty, pre-college, undergraduate, and graduate students to increase the diversity and success of populations underrepresented in engineering."



2014 ABET President Monte Phillips (left)
and Gene DeLoatch

Eugene M. DeLoatch, Ph.D.

"In recognition of a pioneer and champion of diversity whose lifetime of service and leadership in engineering education has created opportunities for generations of underrepresented and underserved students to earn degrees from ABET-accredited engineering, engineering technology, and STEM programs."

2013-14 FINANCIAL HIGHLIGHTS

Independent Auditors' Report



Independent Auditors' Report

The Board of Directors
ABET
Baltimore, Maryland

Report on the Financial Statements

We have audited the accompanying financial statements of ABET (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to ABET's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ABET's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

COUNCILOR BUCHANAN MITCHELL, CPAs AND BUSINESS ADVISORS
7910 WOODMONT AVENUE SUITE 500 BETHESDA, MARYLAND 20814-3048 301.966.0900 WWW.CBMCPA.COM

(continued)

The Board of Directors
ABET

Report on the Financial Statements (Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ABET as of September 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the 2013 financial statements of ABET, and our report dated January 29, 2014, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2013, is consistent, in all material respects, with the 2013 audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2014 financial statements as a whole. The schedule of expenses without indirect expense allocation for the year ended September 30, 2014, and the comparative totals for the year ended September 30, 2013, on page 10 are presented for purposes of additional analysis and are not a required part of the 2014 financial statements. Such 2014 information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 financial statements. The 2014 information has been subjected to the auditing procedures applied in the audit of the 2014 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 financial statements or to the 2014 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 information is fairly stated in all material respects in relation to the 2014 financial statements as a whole. Also, in our opinion, the 2013 comparative totals are consistent, in all material respects, with the 2013 audited financial statements from which they have been derived.

Councilor, Buchanan + Mitchell, P.C.

Bethesda, Maryland
January 23, 2015

Certified Public Accountants

2013-14 STATEMENT OF FINANCIAL POSITION

September 30, 2014 (With Comparative Totals
for September 30, 2013)

	<u>2014</u>	<u>2013</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 7,546,160	\$ 6,710,878
Accounts Receivable, Less Allowance for Doubtful Accounts of \$82,452	682,719	18,070
Prepaid Expenses and Other Current Assets	<u>698,065</u>	<u>645,331</u>
Total Current Assets	8,926,944	7,374,279
Property and Equipment and Intangible Assets – Net	<u>3,220,752</u>	<u>2,781,358</u>
Total Assets	<u>\$ 12,147,696</u>	<u>\$ 10,155,637</u>
Liabilities and Net Assets		
Current Liabilities		
Accrued Expenses and Other Current Liabilities	\$ 1,687,114	\$ 1,541,977
Capital Lease Payable – Current Portion	5,483	3,201
Deferred Revenues	<u>4,358,075</u>	<u>2,895,216</u>
Total Current Liabilities	<u>6,050,672</u>	<u>4,440,394</u>
Long-Term Liabilities		
Capital Lease Payable – Net of Current Portion	—	5,483
Deferred Rent Payable	<u>—</u>	<u>54,810</u>
Total Long-Term Liabilities	<u>—</u>	<u>60,293</u>
Total Liabilities	6,050,672	4,500,687
Unrestricted Net Assets	<u>6,097,024</u>	<u>5,654,950</u>
Total Liabilities and Net Assets	<u>\$ 12,147,696</u>	<u>\$ 10,155,637</u>

* See accompanying *Notes to Financial Statements* (beginning on page 13).

2013-14 STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2014 (With Comparative Totals for the Year Ended September 30, 2013)

	<u>2014</u>	<u>2013</u>
Support and Revenues		
Accreditation Fees	\$ 7,169,573	\$ 6,769,380
In-Kind Contributions	7,236,383	6,984,025
Assessments – Member Societies	1,513,194	1,468,220
Professional Service Revenues	802,192	560,743
Federal Grants	—	73,675
Interest Income	651	763
Other Revenue	<u>43,986</u>	<u>41,591</u>
Total Support and Revenues	<u>16,765,979</u>	<u>15,898,397</u>
Expenses		
Accreditation		
Operational	3,815,590	3,714,404
In-Kind	<u>7,236,383</u>	<u>6,984,025</u>
Total Accreditation	11,051,973	10,698,429
Professional Services	1,589,603	1,373,066
Governance	789,895	821,571
Planning and Operations	<u>2,892,434</u>	<u>2,643,185</u>
Total Expenses	<u>16,323,905</u>	<u>15,536,251</u>
Increase in Unrestricted Net Assets	442,074	362,146
Unrestricted Net Assets, Beginning of Year	<u>5,654,950</u>	<u>5,292,804</u>
Unrestricted Net Assets, End of Year	<u>\$ 6,097,024</u>	<u>\$ 5,654,950</u>

* See accompanying *Notes to Financial Statements* (beginning on page 13).

2013-14 STATEMENT OF CASH FLOWS

For the Year Ended September 30, 2014 (With Comparative Totals for the Year Ended September 30, 2013)

	<u>2014</u>	<u>2013</u>
Cash Flows from Operating Activities		
Increase in Net Assets	\$ 442,074	\$ 362,146
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Depreciation and Amortization	179,807	181,761
Deferred Rent	(54,810)	(47,569)
Loss on Disposal of Property and Equipment	228	64,951
<u>(Increase) Decrease in Assets</u>		
Accounts Receivable	(664,649)	158,336
Prepaid Expenses and Other Current Assets	(52,734)	(221,194)
<u>Increase (Decrease) in Liabilities</u>		
Accrued Expenses and Other Current Liabilities	145,137	601,313
Deferred Revenues	<u>1,462,859</u>	<u>(512,256)</u>
Net Cash Provided by Operating Activities	1,457,912	587,488
Cash Flows from Investing Activities		
Purchases of Property and Equipment and Intangible Assets	(619,429)	(2,359,800)
Cash Flows from Financing Activities		
Capital Lease Payments	<u>(3,201)</u>	<u>(40,682)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	835,282	(1,812,994)
Cash and Cash Equivalents, Beginning of Year	<u>6,710,878</u>	<u>8,523,872</u>
Cash and Cash Equivalents, End of Year	<u>\$ 7,546,160</u>	<u>\$ 6,710,878</u>
Supplementary Disclosure of Cash Flow Information		
Cash Paid During the Year for Interest	\$ 1,610	\$ 6,444
Noncash Transactions from Investing Activities		
Disposal of Fully-Depreciated Property and Equipment	\$ 208,496	\$ 246,589

* See accompanying *Notes to Financial Statements* (beginning on page 13).

2013-14 NOTES TO FINANCIAL STATEMENTS

1. Organization

ABET was organized in 1932 and incorporated in 1963. ABET accredits applied science, computing, engineering, and engineering technology programs at colleges and universities throughout the United States as well as internationally. ABET also conducts faculty improvement workshops. ABET is supported primarily by accreditation fees, contributed accreditation services, and membership assessments.

2. Summary of Significant Accounting Policies

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (US GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

ABET considers all highly-liquid investments with an initial maturity of three months or less when purchased to be cash equivalents.

Accounts Receivable

Accounts receivable are reported at their outstanding balances reduced by an allowance for doubtful accounts, if necessary.

Management periodically evaluates the adequacy of the allowance for doubtful accounts by considering ABET's past receivables loss experience, known and inherent risks in the accounts receivable population, adverse situations that may affect a client's ability to pay, and current economic conditions.

The allowance for doubtful accounts is increased by charges to bad debts expense and decreased by charge offs of the accounts receivable balances. Accounts receivable are considered past due and charged off based on management's determination that they are uncollectible.

Property and Equipment and Intangible Assets

Property and equipment are stated at cost. Depreciation is provided over the estimated useful lives of the assets ranging from three to twelve years on a straight-line basis. Acquisitions of property and equipment in excess of \$1,000 are capitalized. Amortization of equipment purchased through capital leases has been included in depreciation expense.

Construction in process represents capitalized costs associated with the newly acquired office building currently being renovated. When the building is placed in service depreciation will commence.

ABET is developing a database. Depreciation is provided over the estimated time the database will be utilized. Depreciation will commence when the database is fully operational.

Revenue, Support, and Expense Recognition

The financial statements of ABET have been prepared on an accrual basis. Revenue from membership assessments is recognized over the period to which the assessments relate, and revenue from fees is recognized when the related services are performed. Accreditation visit revenue is recognized when ABET releases its final reports.

Unless specifically restricted by the donor or the grantor, all contributions and grants are considered to be available for unrestricted use. Unrestricted contributions received for ABET's programs are recognized as support when received.

(continued)

Income Taxes

ABET is a tax-exempt charitable organization under Section 501(c)(3) of the Internal Revenue Code.

ABET follows the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC), which provides guidance on accounting for uncertainty in income taxes recognized in ABET's financial statements. As of September 30, 2014, ABET had no unrecognized tax benefits related to uncertain tax positions in its tax return that would qualify for either recognition or disclosure in its financial statements.

ABET's policy would be to recognize interest and penalties on tax positions related to its unrecognized tax benefits in income tax expense in the financial statements. For the year ended September 30, 2014, there were no matters that would have resulted in an accrual for interest and/or penalties.

ABET's information returns that have been filed as of September 30, 2014, for the years ended September 30, 2013, 2012, and 2011, are subject to examination by federal, state, or local taxing authorities, generally for three years after they were filed.

3. Concentration of Credit Risk

ABET regularly maintains cash deposits at its bank in excess of federally insured limits of \$250,000 per financial institution. At September 30, 2014, ABET's bank deposits exceeded fully-insured limits by approximately \$7,200,000.

4. Property and Equipment and Intangible Assets

The major components of property and equipment and intangible assets are as follows:

Land	\$ 360,000
Building	2,079,491
Information Management Systems	705,021
Information Management Systems – In Development	389,534
Equipment	410,928
Furniture and Fixtures	206,909
Computer Software	247,878
Equipment under Capital Lease, before Accumulated Amortization of \$11,650	16,311
Intangible Assets	14,915
	<hr/> 4,430,987
Less Accumulated Depreciation and Amortization	<hr/> (1,210,235)
Net Property and Equipment	<hr/> <u>\$ 3,220,752</u>

Depreciation and amortization expense was \$179,807 for the year ended September 30, 2014.

5. Capital Lease Obligation

ABET is obligated under capital lease arrangements for office equipment.

The following is a summary of the minimum commitments of long-term leases over the remaining years:

For the Years Ending September 30,

2015	\$ 5,913
Less Amount Representing Interest	<hr/> (430)
Preset Value of Minimum Lease Payments	<hr/> <u>\$ 5,483</u>

Interest expense for the year ended September 30, 2014, was \$1,610.

6. Contributed Services

ABET records in-kind contributions for accreditation services rendered by the volunteer commissioners and program evaluators. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. During the year ended September 30, 2014, ABET recorded \$7,236,383 in in-kind contributions support and accreditation expense in the statement of activities, which represents approximately 66,000 hours of donated time.

7. Retirement Plan

ABET has a 403(b) retirement plan open to all employees. ABET contributes up to 8 percent of an employee's compensation, subject to statutory limits. Employees are eligible for matching contributions after six months of employment, but can elect to defer their wages immediately. ABET's contributions to the retirement plan amounted to \$156,409 for the year ended September 30, 2014.

8. Rent

ABET leased its office space under a noncancelable operating lease that expired in September 2014. Rental expense for the year ended September 30, 2014, was \$504,054.

9. Related Party Transactions

ABET Foundation, Inc., a not-for-profit corporation, is a related party because of common members of administrative management.

As of September 30, 2014, ABET Foundation owed ABET \$381 for reimbursable costs and these are included in accounts receivable. Total reimbursements from ABET Foundation were not material to ABET.

10. Functional Classification of Expenses

For ABET's internal financial reporting, professional services and planning and operations expenses in excess of associated revenues are allocated to accreditation and governance expenses in proportion to their shares of total direct expenses for those programs. The following is the breakdown of expenses by functional classification based on internal allocations:

Accreditation	\$ 14,097,918
Professional Services	802,192
Governance	1,420,459
Planning and Operations – Unallocable	<u>3,336</u>
Total Expenses	<u><u>\$16,323,905</u></u>

The following is the breakdown of expenses required by US GAAP:

Program Service Expenses	
Accreditation	\$ 11,051,973
Professional Services	1,589,603
Governance	789,895
Planning and Operations	<u>1,966,855</u>
Total Program Service Expenses	15,398,326
Planning and Operations – Supporting Service Expenses	<u>925,579</u>
Total Expenses	<u><u>\$ 16,323,905</u></u>

11. Subsequent Events

ABET has evaluated subsequent events through January 23, 2015, the date on which the financial statements were available to be issued.

ABET

Schedule of Expenses without Indirect Expense Allocation
For the Year Ended September 30, 2014
(With Comparative Totals for the Year Ended September 30, 2013)

	Accreditation	Professional Services	Governance	Planning and Operations	2014 Total Expenses	2013 Total Expenses
Other Professional Fees	\$ 7,566,425	\$ 233,472	\$ 8,836	\$ 364,856	\$ 8,173,589	\$ 7,998,349
Salaries and Related Expenses	1,092,658	645,235	496,131	1,488,891	3,722,919	3,581,956
Volunteer Travel	1,009,310	17,856	20,611	-	1,047,777	1,313,746
Hosted Meeting Expenses	402,482	325,621	69,907	950	798,960	575,933
Office Expense	20,089	127,651	7,522	203,128	358,390	255,126
Commission Officer Travel	766,745	712	6,914	-	774,371	531,817
Occupancy Expense	-	-	-	504,054	504,054	370,311
Staff Travel	142,640	49,658	45,803	33,991	272,092	283,613
Insurance Expense	36,498	-	9,325	21,871	67,694	72,542
Board of Directors Travel Expense	-	2,277	55,887	-	58,164	51,703
Participant Travel	8,618	32,161	33,591	-	74,370	77,473
Bank Fees	-	-	-	43,077	43,077	22,760
Staff Development and Morale	2,234	10,328	5,026	31,323	48,911	42,937
Membership Dues - Organizations	-	18,898	19,058	2,579	40,535	41,311
Meeting Registration	810	7,228	8,416	-	16,454	19,911
Interest Expense	-	-	-	1,610	1,610	6,444
Marketing	-	116,635	-	1,959	118,594	27,878
Volunteer Recognition	2,928	125	1,214	-	4,271	8,174
Individual Membership Dues	536	1,738	1,605	8,250	12,129	13,435
Depreciation and Amortization	-	-	-	179,807	179,807	181,761
Miscellaneous Expenses	-	-	49	6,088	6,137	59,071
Total Expenses without Indirect Expense Allocation	\$ 11,051,973	\$ 1,589,603	\$ 789,895	\$ 2,892,434	\$ 16,323,905	\$ 15,536,251

STATISTICS: 2013-14 ACCREDITATION CYCLE

QUICK FACTS

- Total number of ABET-accredited programs — 3,466
- Total number of institutions with ABET-accredited programs — 698
- ABET-accredited programs in the United States — 3,046
- Institutions in the United States with ABET-accredited programs — 611
- ABET-accredited programs outside of the United States — 420
- Institutions outside of the United States with ABET-accredited programs — 87
- Total number of countries with ABET-accredited programs — 28

ACTIONS RESULTING FROM PROGRAM REVIEWS

2013-14

	ASAC	CAC	EAC	ETAC	TOTAL
General Review (GR)	15	88	411	127	641
Interim Report (IR)	4	29	92	48	173
Interim Visit (IV)	—	7	11	—	18
Other	1	3	5	1	10

**PROGRAMS VISITED
BY CURRICULAR
AREA**

2013-14

	ASAC (AS)	ASAC (BS)	ASAC (MS)	CAC (BS)	EAC (BS)	EAC (MS)	ETAC (AS)	ETAC (BS)	TOTAL
Aeronautical	—	—	—	—	—	—	2	1	3
Aerospace	—	—	—	—	14	1	—	—	15
Agricultural	—	—	—	—	3	—	—	—	3
Architectural	—	—	—	—	3	—	1	2	6
Automotive	—	—	—	—	—	—	—	1	1
Bioengineering and Biomedical	—	—	—	—	22	—	1	2	25
Biological	—	—	—	—	10	—	—	—	10
Chemical	—	—	—	—	38	—	1	—	39
Civil	—	—	—	—	52	1	3	5	61
Computer	—	—	—	—	43	—	6	3	52
Computer Science	—	—	—	71	—	—	—	—	71
Construction	—	—	—	—	5	—	1	8	14
Drafting and Design (Mechanical)	—	—	—	—	—	—	2	1	3
Electrical	—	—	—	—	62	1	24	21	108
Electromechanical	—	—	—	—	—	—	—	1	1
Engineering Management	—	—	—	—	4	—	—	—	4
Engineering Mechanics	—	—	—	—	2	—	—	—	2
Engineering, Engineering Physics & Engineering Science	—	—	—	—	20	—	1	1	22
Environmental	—	—	—	—	14	—	—	1	15
Environmental, Health, and Safety	—	1	—	—	—	—	—	—	1
General Criteria Only	—	2	—	3	11	—	7	3	26
Geological	—	—	—	—	2	—	—	—	2
Health Physics	—	—	1	—	—	—	—	—	1

* Individual programs may embrace more than one curricular area, and thus may be counted more than once in this table.

**PROGRAMS VISITED
BY CURRICULAR
AREA**

2013-14

	ASAC (AS)	ASAC (BS)	ASAC (MS)	CAC (BS)	EAC (BS)	EAC (MS)	ETAC (AS)	ETAC (BS)	TOTAL
Industrial	–	–	–	–	23	1	–	1	25
Industrial Hygiene	–	–	7	–	–	–	–	–	7
Information	–	–	–	–	–	–	–	1	1
Information Systems	–	–	–	14	–	–	–	–	14
Information Technology	–	–	–	7	–	–	–	–	7
Instrumentation and Control Systems	–	–	–	–	–	–	1	1	2
Manufacturing	–	–	–	–	7	–	2	6	15
Marine	–	–	–	–	–	–	–	2	2
Materials	–	–	–	–	16	–	–	–	16
Mechanical	–	–	–	–	60	1	9	14	84
Metallurgical	–	–	–	–	2	–	–	–	2
Mining	–	–	–	–	1	1	–	–	2
Naval Architecture and Marine	–	–	–	–	1	–	–	–	1
Nuclear and Radiological	–	–	–	–	5	–	1	–	6
Ocean	–	–	–	–	2	–	–	–	2
Optics	–	–	–	–	1	–	–	–	1
Petroleum	–	–	–	–	3	–	–	–	3
Safety	1	1	–	–	–	–	–	–	2
Software	–	–	–	–	3	–	–	–	3
Surveying and Geomatics	–	2	–	–	–	–	–	–	2
Systems	–	–	–	–	3	2	–	–	5
Telecommunications	–	–	–	–	1	–	–	–	1
TOTAL	1	6	8	95	433	8	62	75	688

* Individual programs may embrace more than one curricular area, and thus may be counted more than once in this table.

**ACTIONS FOR
GENERAL REVIEWS**

2013-14

	ASAC	CAC	EAC	ETAC	TOTAL
Next General Review (NGR)	10 67%	61 69%	367 89%	102 80%	540 84%
Interim Report (IR)	5 33%	22 25%	41 10%	22 17%	90 14%
Interim Visit (IV)	—	1 1%	1 <1%	1 1%	3 1%
Report Extended (RE)	—	—	1 <1%	0	1 <1%
Visit Extended (VE)	—	1 1%	—	—	1 <1%
Show Cause Report (SCR)	—	1 1%	1 <1%	—	2 <1%
Show Cause Visit (SCV)	—	—	—	2 2%	2 <1%
Not to Accredit (NA)	—	2 2%	—	—	2 <1%

**PROGRAMS
ACCREDITED BY
CURRICULAR AREA**

As of October 1, 2014

	ASAC (AS)	ASAC (BS)	ASAC (MS)	CAC (BS)	EAC (BS)	EAC (MS)	ETAC (AS)	ETAC (BS)	TOTAL
Aeronautical	—	—	—	—	—	—	2	2	4
Aerospace	—	—	—	—	73	3	—	—	76
Agricultural	—	—	—	—	23	1	—	—	24
Air Conditioning	—	—	—	—	—	—	3	—	3
Architectural	—	—	—	—	20	1	14	6	41
Automotive	—	—	—	—	—	—	—	2	2
Bioengineering and Biomedical	—	—	—	—	95	2	4	6	107
Biological	—	—	—	—	31	—	—	—	31
Ceramic	—	—	—	—	4	—	—	—	4
Chemical	—	—	—	—	198	1	3	5	207
Civil	—	—	—	—	277	3	34	27	341
Computer	—	—	—	—	273	2	21	34	330
Computer Science	—	—	—	314	—	—	—	—	314
Construction	—	—	—	—	19	2	11	27	59
Drafting and Design (General)	—	—	—	—	—	—	2	1	3
Drafting and Design (Mechanical)	—	—	—	—	—	—	5	2	7
Electrical	—	—	—	—	389	3	87	100	579
Electromechanical	—	—	—	—	—	—	3	8	11
Engineering Management	—	—	—	—	16	3	—	—	19
Engineering Mechanics	—	—	—	—	4	—	—	—	4
Engineering, Engineering Physics & Engineering Science	—	—	—	—	94	—	7	20	121
Environmental	—	—	—	—	74	4	4	1	83
Environmental, Health, and Safety	—	3	—	—	—	—	—	—	3
Fire Protection	—	—	—	—	1	—	—	2	3

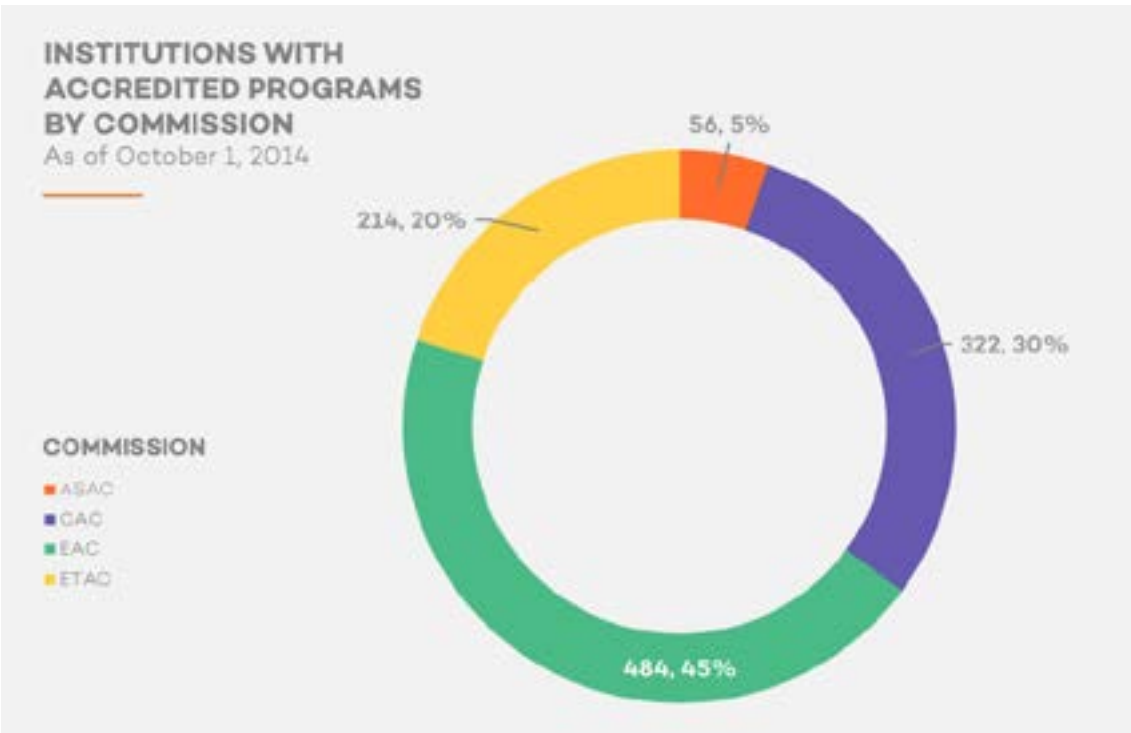
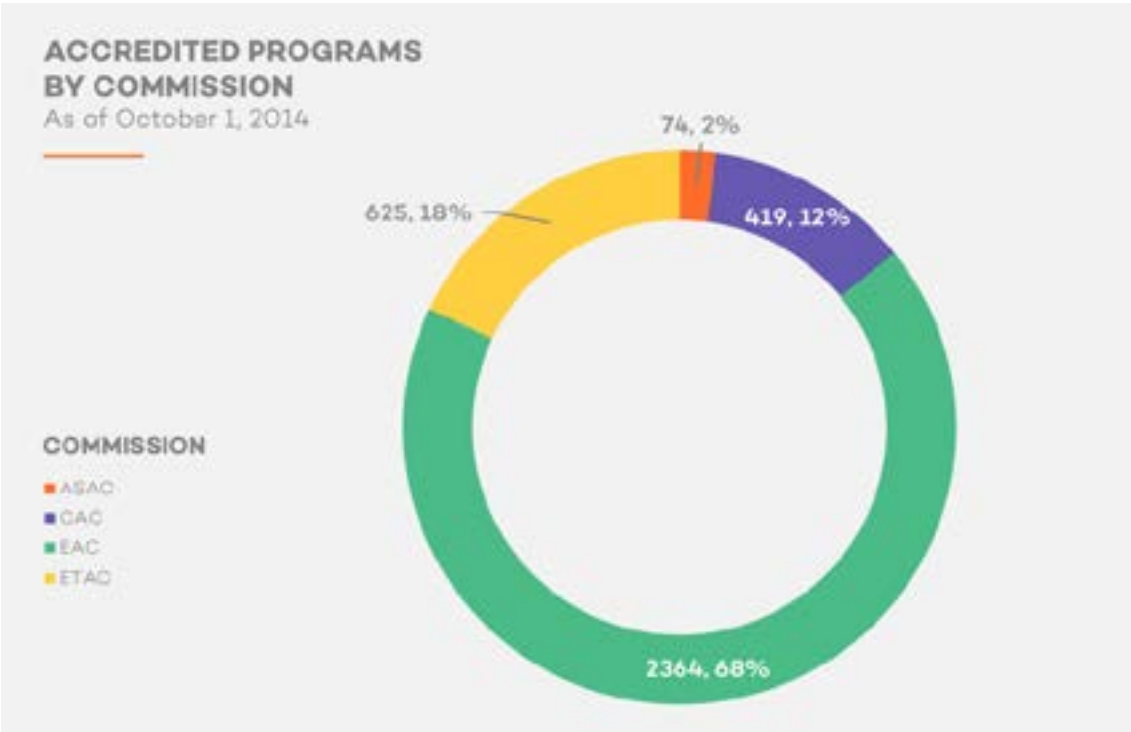
* Individual programs may embrace more than one curricular area, and thus may be counted more than once in this table.

(continued)

**PROGRAMS
ACCREDITED BY
CURRICULAR AREA**
As of October 1, 2014

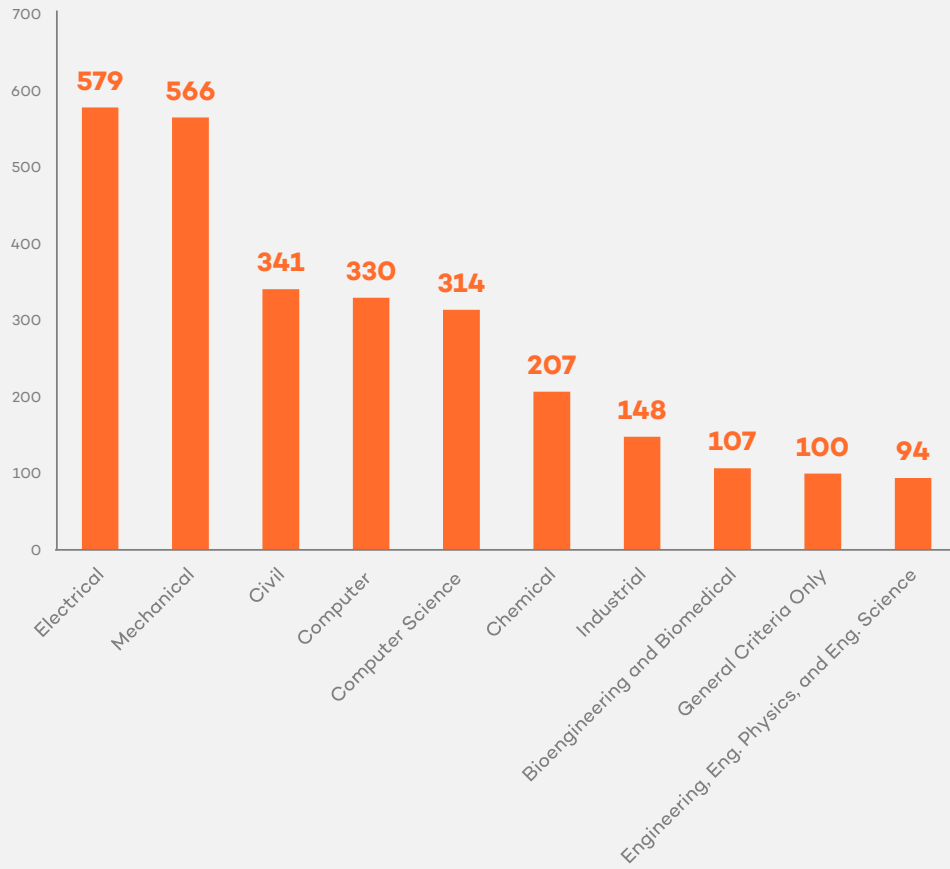
	ASAC (AS)	ASAC (BS)	ASAC (MS)	CAC (BS)	EAC (BS)	EAC (MS)	ETAC (AS)	ETAC (BS)	TOTAL
General Criteria Only	2	5	—	14	46	1	15	17	100
Geological	—	—	—	—	17	—	—	—	17
Health Physics	—	3	5	—	—	—	—	—	8
Industrial	—	—	—	—	129	4	5	10	148
Industrial Hygiene	—	5	28	—	—	—	—	—	33
Information	—	—	—	—	—	—	—	2	2
Information Systems	—	—	—	55	—	—	—	—	55
Information Technology	—	—	—	37	—	—	—	—	37
Instrumentation and Control Systems	—	—	—	—	—	—	5	3	8
Manufacturing	—	—	—	—	22	1	7	21	51
Marine	—	—	—	—	—	—	—	3	3
Materials	—	—	—	—	67	—	—	—	67
Mechanical	—	—	—	—	361	2	51	71	485
Metallurgical	—	—	—	—	10	—	—	—	10
Mining	—	—	—	—	17	1	—	—	18
Naval Architecture and Marine	—	—	—	—	12	—	—	—	12
Nuclear and Radiological	—	—	—	—	27	1	4	2	34
Ocean	—	—	—	—	11	1	—	—	12
Optics	—	—	—	—	4	—	—	—	4
Petroleum	—	—	—	—	26	—	—	—	26
Safety	1	8	2	—	—	—	—	—	11
Software	—	—	—	—	27	—	—	—	27
Surveying and Geomatics	1	11	—	—	8	—	7	4	31
Systems	—	—	—	—	23	4	—	—	27
Telecommunications	—	—	—	—	3	2	2	4	11
Welding	—	—	—	—	1	—	—	1	2
TOTAL	4	35	35	420	2402	42	296	381	3615

* Individual programs may embrace more than one curricular area, and thus may be counted more than once in this table.



**10 LARGEST CURRICULAR AREAS
BY NUMBER OF ACCREDITED
PROGRAMS ACROSS ALL
COMMISSIONS**

As of October 1, 2014



STATISTICS: ACCREDITATION TRENDS

NUMBER OF ACCREDITED PROGRAMS AND INSTITUTIONS HAVING ACCREDITED PROGRAMS

2009-14

	ASAC		CAC		EAC		ETAC		ALL	
	Pgms	Insts	Pgms	Insts	Pgms	Insts	Pgms	Insts	Pgms	Insts
2009	70	54	375	297	2176	442	699	236	3303	677
2010	73	56	381	298	2253	457	703	234	3394	690
2011	76	56	381	298	2253	457	703	234	3425	691
2012	74	56	408	312	2295	468	644	218	3405	688
2013	73	55	405	310	2285	468	620	212	3367	684
2014	74	56	419	322	2364	484	625	214	3466	698

* Individual programs may embrace more than one curricular area, and thus may be counted more than once in this table.

** Data above may differ from that reported in previous versions of this publication as a result of retroactive accreditation. Retroactive accreditation occurs when a commission extends accreditation to encompass the academic year prior to the one in which a program's on-site review was conducted. Retroactive accreditation may be applied to cover a new program's early graduates, whose work is usually evaluated during the initial accreditation visit.

*** Statistics reported for a single commission may vary greatly from year to year, depending on criteria changes, number of programs visited, and other factors. If you have any questions, please contact the Accreditation Department at accreditation@abet.org.

**ACTIONS FOR GENERAL
REVIEWS, 2009-2014**Applied Science Accreditation
Commission (ASAC)

	NEXT GENERAL REVIEW	INTERIM REPORT	INTERIM VISIT	SHOW CAUSE	NOT TO ACCREDIT
2009	69%	31%	0%	0%	0%
2010	71%	14%	0%	14%	9%
2011	53%	47%	0%	0%	0%
2012	62%	31%	0%	8%	0%
2013	78%	22%	0%	0%	0%
2014	67%	33%	0%	0%	0%

**ACTIONS FOR GENERAL
REVIEWS, 2009-2014**Computing Accreditation
Commission (CAC)

	NEXT GENERAL REVIEW	INTERIM REPORT	INTERIM VISIT	SHOW CAUSE	NOT TO ACCREDIT
2009	43%	50%	7%	0%	0%
2010	48%	50%	9%	2%	2%
2011	45%	48%	1%	4%	1%
2012	51%	29%	8%	7%	5%
2013	58%	29%	11%	3%	0%
2014	69%	25%	1%	1%	2%

**ACTIONS FOR GENERAL
REVIEWS, 2009-2014**Engineering Accreditation
Commission (EAC)

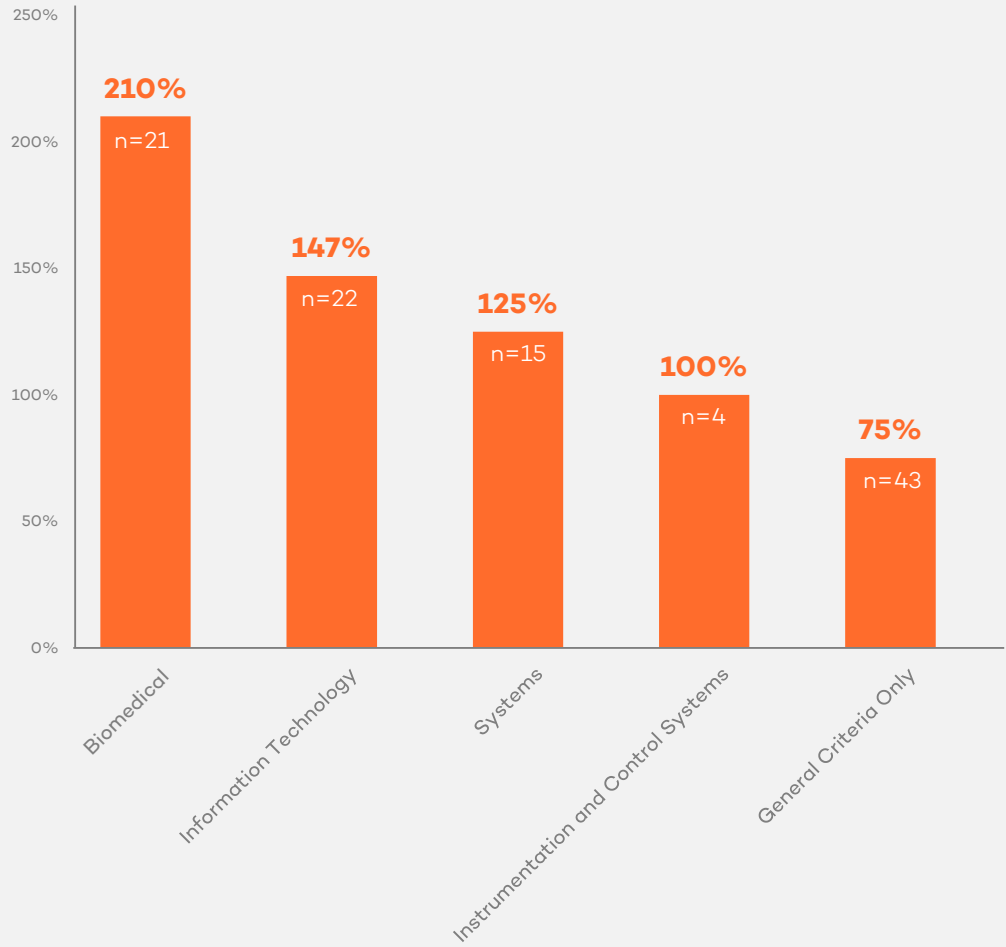
	NEXT GENERAL REVIEW	INTERIM REPORT	INTERIM VISIT	SHOW CAUSE	NOT TO ACCREDIT
2009	76%	23%	1%	0%	0%
2010	76%	22%	0%	0%	0%
2011	83%	13%	3%	0%	1%
2012	76%	21%	2%	0%	0%
2013	79%	16%	3%	0%	0%
2014	89%	10%	<1%	<1%	0%

**ACTIONS FOR GENERAL
REVIEWS, 2009-2014**Engineering Technology
Accreditation Commission
(ETAC)

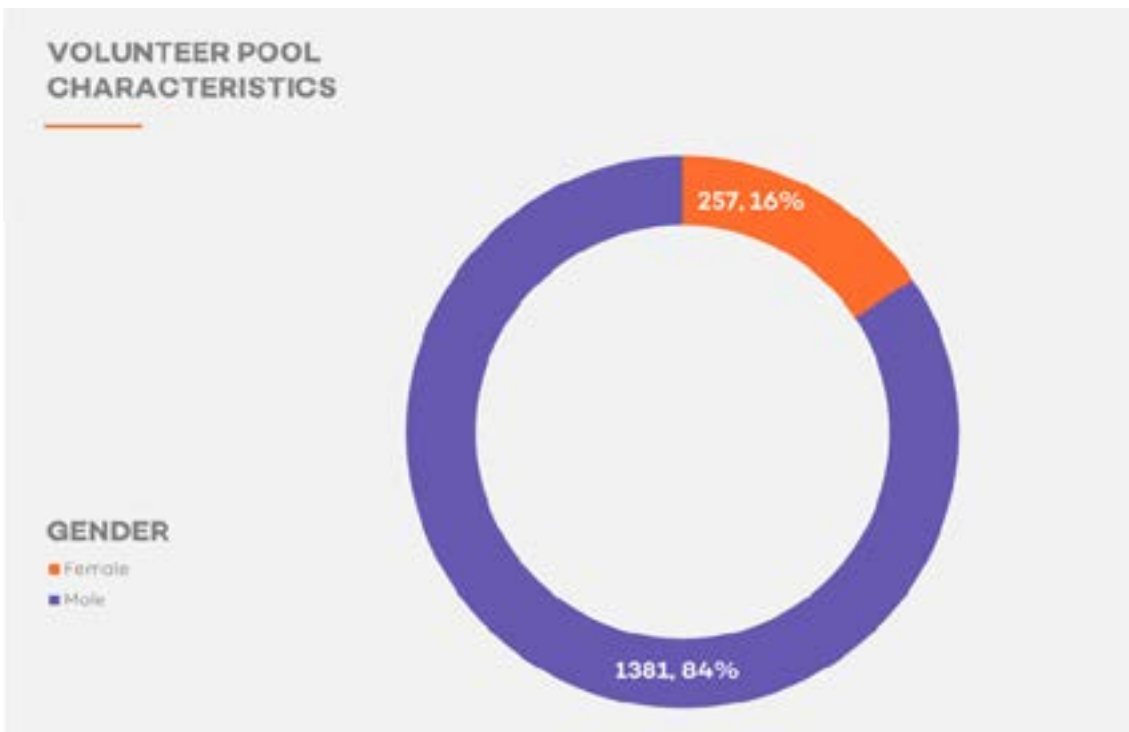
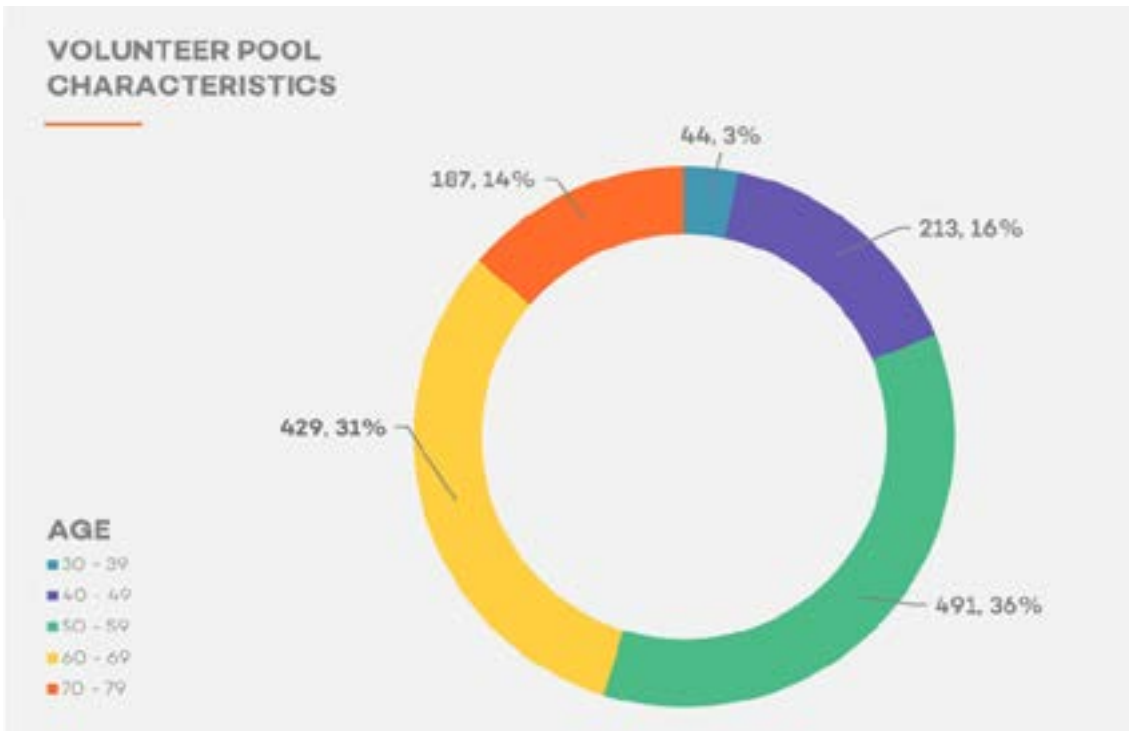
	NEXT GENERAL REVIEW	INTERIM REPORT	INTERIM VISIT	SHOW CAUSE	NOT TO ACCREDIT
2009	57%	39%	2%	2%	0%
2010	47%	42%	3%	7%	0%
2011	72%	25%	2%	1%	1%
2012	60%	40%	0%	0%	0%
2013	64%	31%	3%	0%	2%
2014	80%	17%	1%	2%	0%

5 LARGEST INCREASES IN NUMBER OF ACCREDITED PROGRAMS BY CURRICULAR AREA

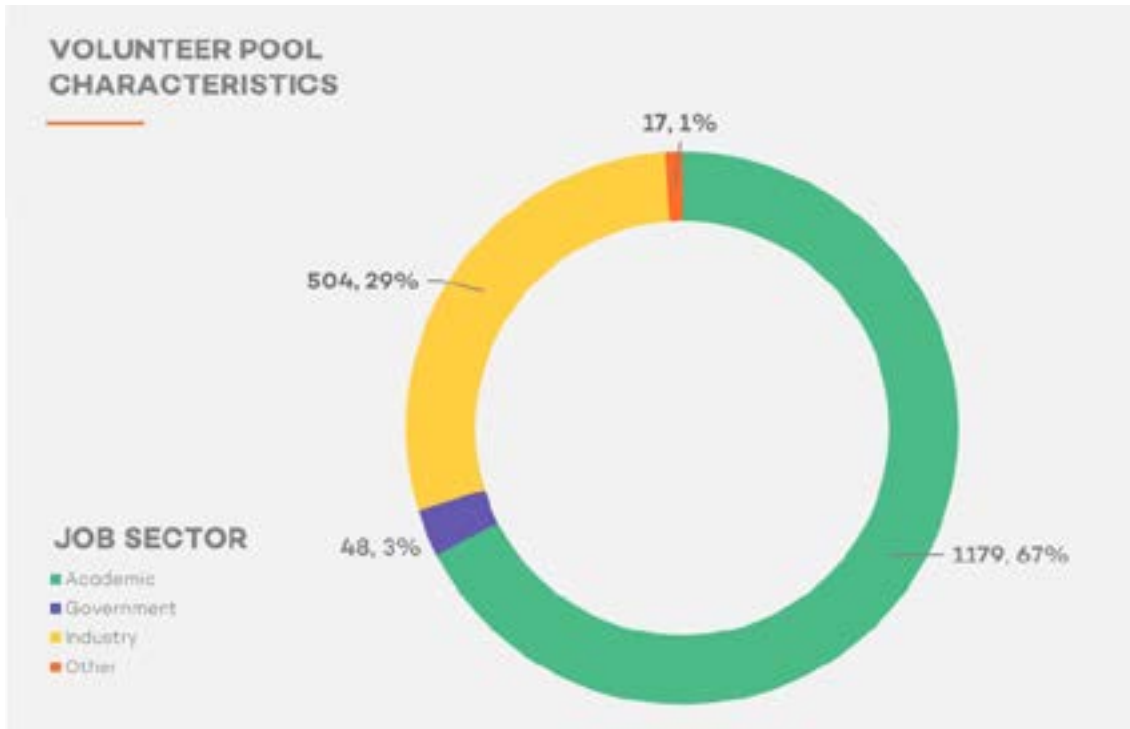
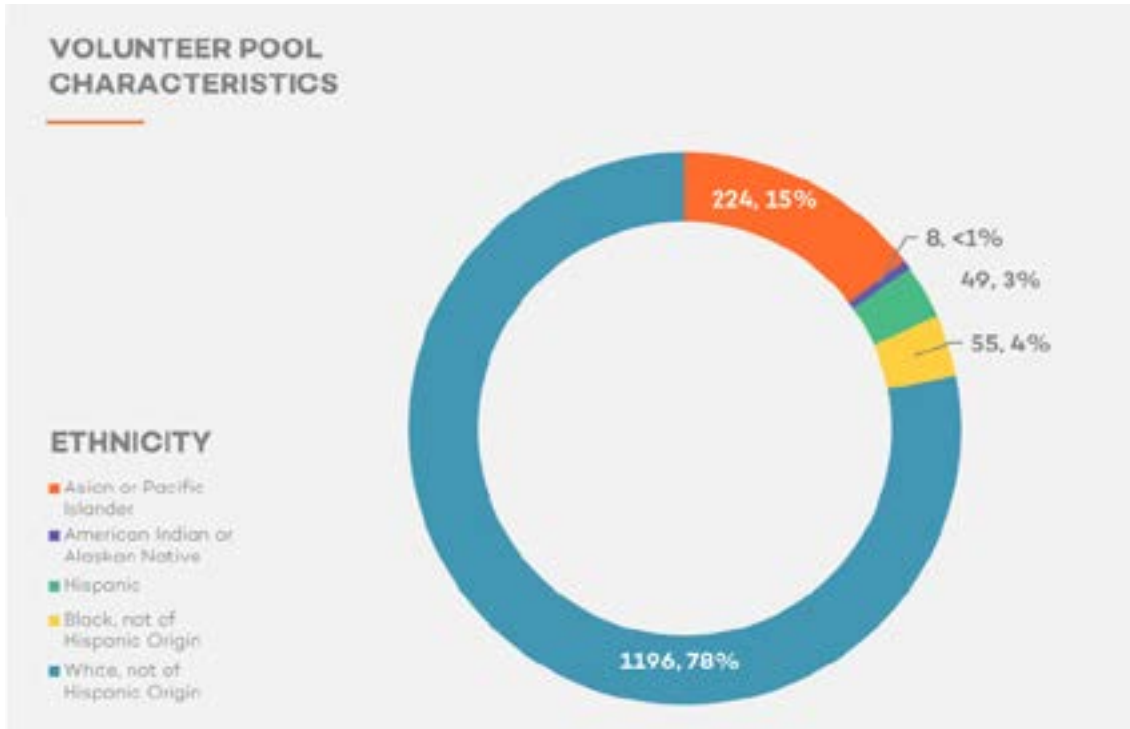
2009-14



STATISTICS: 2013-14 VOLUNTEER CHARACTERISTICS



* Data are self-reported and current as of October 1, 2014.



* Data are self-reported and current as of October 1, 2014.

2013-14 BOARD OF DIRECTORS

ABET is a federation of 34 professional and technical societies, and the Board of Directors is its governing body. The Board consists of officers, Directors from the ABET Member Societies, and Board elected individuals unaffiliated with the disciplines that ABET accredits, who are called Public Directors. The Board's primary responsibilities are to set policies and procedures, establish the annual budget, and approve accreditation criteria.

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- Provide industry and government viewpoints on accreditation,
- Review proposed changes in ABET programs and policies, and
- Stimulate industrial firms' involvement in ABET's work.

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