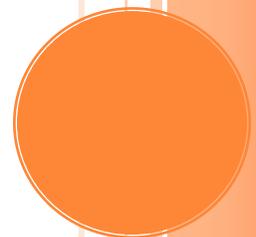


# INSTITUTIONAL ACCOUNTABILITY PLAN AND REPORT

*Vancouver Island University*

**2011/12 Reporting Cycle**



## HAY CH QA' SII'EM SIYE'YU MUKW MUSTIMUXW.

Vancouver Island University students, staff, faculty and administration acknowledge and thank the Snuneymuxw First Nation, Tla'amin First Nation and Cowichan Tribes for welcoming students, staff, faculty and administration to teach, learn, live and share educational experiences on the traditional territories of these nations.

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June 15, 2012

Honourable Naomi Yamamoto  
Minister of Advanced Education  
Province of British Columbia

Dear Minister Yamamoto:

We are pleased to submit Vancouver Island University's (VIU) Institutional Accountability Plan and Report for the 2011/12 reporting cycle.

The Accountability Plan and Report provides VIU with an opportunity to describe the many ways in which we are working to meet the needs of our students, communities, and the region we serve. It also documents the progress we have made in achieving our institutional goals within the context of our history, community expectations, and the challenges and opportunities specific to our region. In looking forward, our recently approved Academic Plan emphasizes open access to higher education, a readiness to support a diverse student community, and – consistent with the university's mandate and the government's priorities – the provision of a wide range of programs including continuing education, developmental, vocational, undergraduate, graduate, and professional level education.

In 2011/12, VIU provided education to 8,147.63 full-time equivalent students across four campus locations and achieved 91% of the ministry target. Despite reductions in the number of student FTE's over the past two years, we believe that VIU's Academic Plan and recently completed Enrolment Management Plan provide the foundation on which the university can increase enrolments while ensuring the continued provision of high quality education. VIU's goal is to provide students with the highest level of service and support to ensure they continue on their educational path and are successful in achieving their goals.

In accordance with VIU's governance structure, we are accountable for the Institutional Accountability Plan and Report. This document was prepared under our direction and we are responsible for achieving its objectives.

Sincerely,

Michael W. Brown  
Chair, Board of Governors  
Vancouver Island University

Ralph Nilson, Ph.D.  
President and Vice-Chancellor  
Vancouver Island University

# Institutional Accountability Plan and Report

*Vancouver Island University*

## INSTITUTIONAL OVERVIEW AND STRATEGIC DIRECTION

Known as a regional centre of excellence for teaching, learning, and applied research, Vancouver Island University's (VIU) graduates have the academic and work-related skills in demand by employers across the country and around the world. With a focus on access for students of all backgrounds, skills, and needs, including Aboriginal and International students, VIU offers an enriched, intellectually stimulating, and culturally diverse learning environment. Offering a wide range of programs encompassing basic literacy, vocational programs, trades, undergraduate, and graduate degrees, VIU encourages all students to explore their potential, discover more about their world, and excel in both life and learning.

Our main campus in Nanaimo is located on the slope of Mount Benson and overlooks the spectacular Salish Sea. We have campuses in Duncan and Powell River as well as a campus centre in Parksville. VIU is the proud owner of Milner Gardens and Woodlands in Qualicum Beach, recently named one of the top 10 public gardens in Canada. VIU also operates many off-campus teaching and learning facilities such as the Paine Horticultural Centre, Deep Bay Field station, and Heavy Equipment Operator site.

Established in 1936 as a vocational training school, VIU has evolved into a dynamic, internationally known post-secondary institution, achieving university status in 2008. In fiscal year 2011/12, VIU enrolled more than 17,000 students accounting for over 8,100 full-time equivalent (FTE) students. A significant number, approximately 12% (2010/11), are students of Aboriginal descent from our region and beyond. In addition to serving Canadian students, VIU also offers a successful International Education program that attracted over 1,500 students from over 80 countries, representing approximately 9 % of our total student body.

VIU is proud of its ongoing contribution to the cultural, social, economic, and intellectual life of Vancouver Island. As one of the primary employers in the region, VIU employed nearly 2,200 faculty and staff during 2011. Not surprisingly, VIU is a major economic driver in the region with an annual operating budget of approximately \$124 million.

As a regional university, our mandate is defined in the University Act and related legislation.<sup>1</sup> As specified in the Act, our governance structure is composed of a Board of Governors and a Senate, which are responsible for program approvals and oversight.

## Mission Statement

Vancouver Island University is a dynamic and diverse educational organization, dedicated to excellence in teaching and learning, service and research. We foster student success, strong community connections, and international collaboration by providing access to a wide range of university programs designed for regional, national, and international students.

## Purpose

As a leader in providing high-quality learning, Vancouver Island University supports the well-being of the people of Vancouver Island and coastal British Columbia by promoting a high quality of life for their communities through commitment to student success, community engagement, and associated scholarship.

## Core Values

**Learning:** we support student success, access to education, appropriate use of technology, development of literacies, communication and exchange of ideas across disciplines and locations, exploration and application of new thought and pursuit of lifelong learning

**Discovery:** through the pursuit of free enquiry we promote an enduring learning community

**Engagement:** we value ongoing cooperation with our partners in education, with communities in our region and with colleagues throughout the world

**Achievement:** we believe in the potential of our learners and are committed to promoting the excellence and success of our students, faculty, staff and alumni

**Diversity:** we value human diversity in all its dimensions and are committed to maintaining learning and working environments which are equitable, diverse and inclusive

**Celebration:** we celebrate the achievements of our students, faculty, staff, alumni and the communities we serve

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<sup>1</sup> <http://www.aved.gov.bc.ca/publications/legislation.htm>

**Sustainability:** we support a healthy sustainable environment through progressive operational practices and promotion of environmental awareness

## Visionary Goal

Through the promotion of excellence in learning, we inspire our students and the people of Vancouver Island and coastal British Columbia as a trusted educational partner in the search for sustainable cultural, economic, environmental and social prosperity.

## PLANNING AND OPERATIONAL CONTEXT

Vancouver Island University exists to serve our students as well as the island and coastal communities in our region. They look to us for relevant, responsive, and innovative educational programs and services. To this end, VIU is committed to ongoing integrated planning to ensure the decisions we make and the actions we take across the university all stream from a central vision and collective goals.

External and internal scans have helped identify conditions that are affecting VIU's operating environment and our ability to recruit and retain students:

### **Economic**

- Global economic conditions
- Economic uncertainty nationally/globally
- National labour market skill shortages
- Cost of living: increased housing, transportation costs
- Student choice: more universities, more programming; students are searching for lower educational costs, flexibility and strong support services
- Student expectation: programs must be relevant to future employability
- Students taking longer to graduate
- Concern regarding the value of post-secondary education

### **Fiscal**

- Government priorities and constraints
- Private and philanthropic funding
- Rising costs of tuition; students' ability to finance education
- Internal financial pressure
- Costs to upgrade aging infrastructure
- International conditions
- Global competition for students
- Costs associated with international marketing and recruitment
- Global tension and unrest

- Immigration factors

### **Partnerships**

- Opportunities for collaboration, including: transfer agreements, dual degrees, joint marketing, etc.
- The impact of public and private competitors in education
- Public Private partnership opportunities
- Two year college transfer opportunities
- Business opportunities to support student awards

### **Political**

- Provincial Government mandate
- Need for government relations strategy is critical to ensure VIU stays on governments' radar at the local, provincial, national and First Nations levels
- HST roll back costs – impact unknown
- Labour relations environment: Provincial and at VIU

### **Societal**

- Demographic profiles/projections
- Ageing workforce
- Preferences: vocational training vs. liberal arts programs
- Increase in mature learners/part time learners
- Environmental concerns related to operating environment and program planning

### **Technological**

- Cost to upgrade technology infrastructure
- Ability to remain current with technology trend
- Ability to serve students in non-traditional ways
- Impact social media is having on the classroom and learning
- Emerging technologies and innovation
- Student expectations regarding technology access and use

## **GOALS AND OBJECTIVES**

Vancouver Island University's goals and objectives are consistent with those of the Ministry of Advanced Education, as enunciated in their Service Plan.

The Ministry of Advanced Education's strategic objectives:

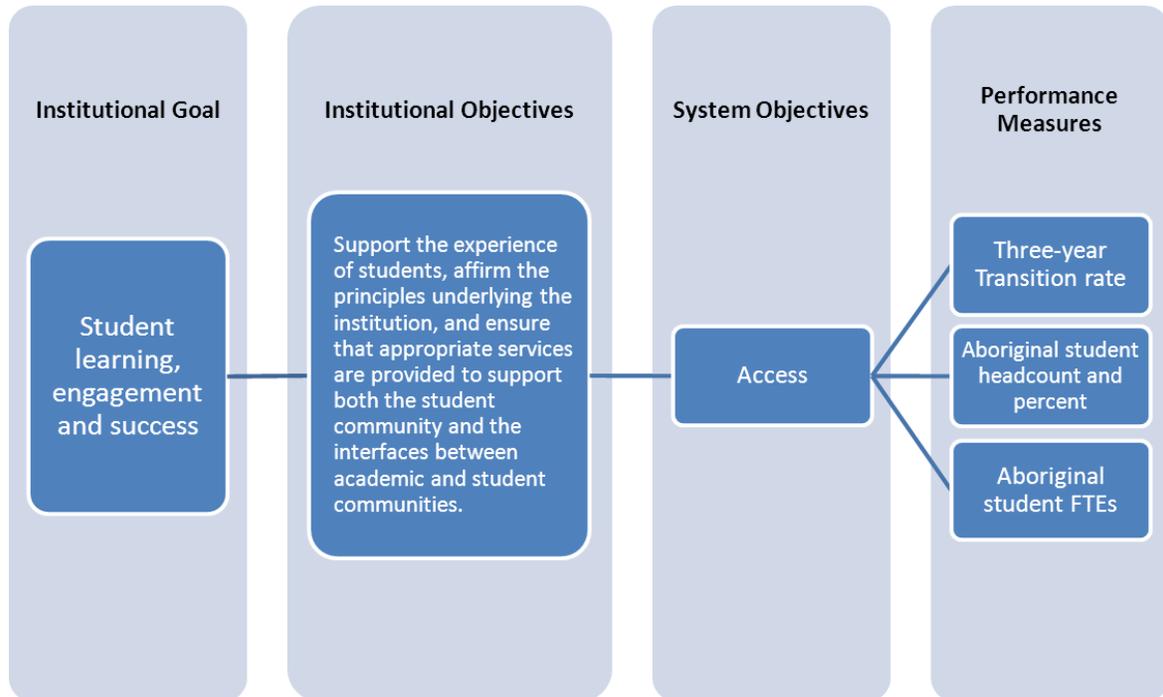
- Capacity: the public post-secondary system is of sufficient size to meet the needs of the province
- Access: all citizens have equitable and affordable access to public post-secondary education
- Quality: the public post-secondary system is of sufficient quality to meet the needs of students, employers, and citizens
- Relevance: the public post-secondary system is relevant and responsive to the needs of the province by providing the appropriate scope and breadth of post-secondary education
- Efficiency: the public post-secondary system is able to deliver education programs to students in a timely and cost effective manner

Vancouver Island University aligns its institutional goals and objectives with those of the Ministry and these continue to inform our integrated planning process. Our recently approved Academic Plan<sup>2</sup> stands on a foundation of past achievements and successes and is intended to serve as a guide for the continuing evolution of VIU. The following models demonstrate the integration of some of our institutional goals with the four strategic objectives and performance measures outlined by the Ministry that assess teaching-intensive universities: access, capacity, quality, and relevance.

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<sup>2</sup> <http://www.viu.ca/integratedplanning/academic.asp>

## VIU Goal: Student learning, engagement and success



### Institutional context and response to results

To promote post-secondary participation, the Ministry has set a target for B.C. high school graduates who register at a B.C. post-secondary institution in the three academic years subsequent to Grade 12 completion at 70% or more. Although VIU's immediate transition rate (44% immediately following graduation) is well below the provincial average (53%), the three year transition rate is 64% as compared to the provincial average of 68%. As our enrolment management strategies are implemented (see below), we expect to meet the three-year transition target of 70% within the next three years.

Student learning, engagement, and success have served as the drivers for seven specific recommendations contained in the Academic Plan now being implemented at VIU. One significant outcome of the planning process is our Enrolment Management Plan that was finalized in January, 2012. This plan includes strategies that address all points of interaction with our students and specifically address student access to post-secondary education which, in turn, relates to post-secondary transition rates.

Recommendations and actions related to the enrolment and support of students include:

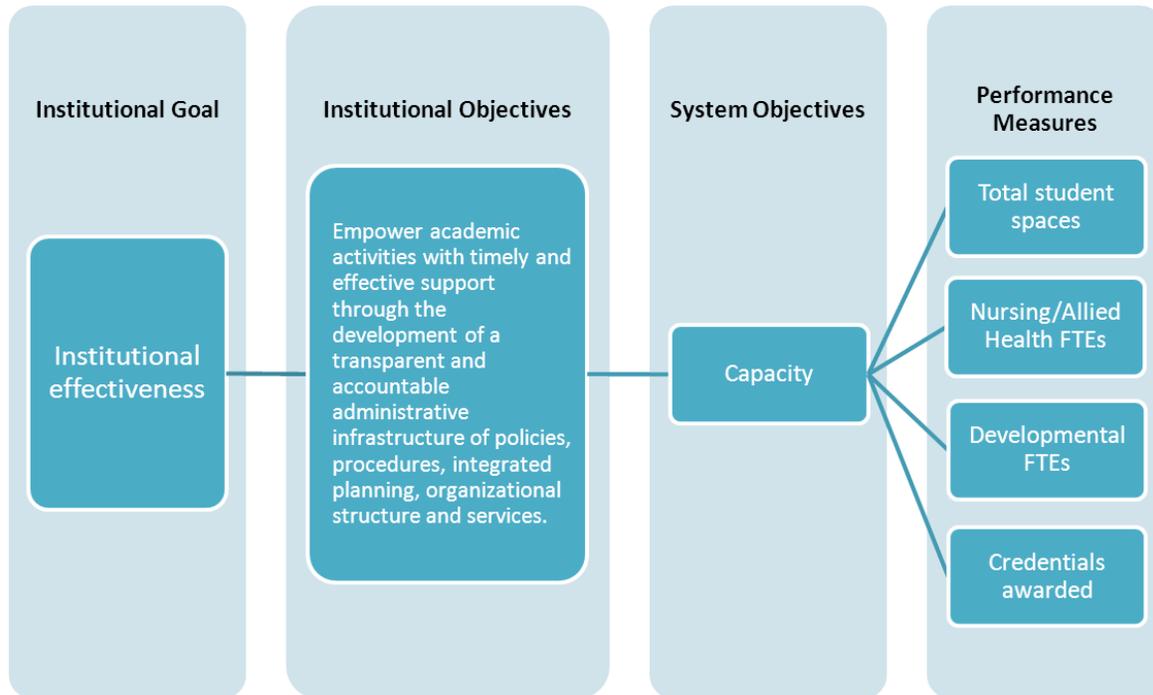
- Enhance data / tracking systems and communications interfaces (including websites, social media portals, personalized information and prospective student tracking software);
- Continue to develop demographic profiles including high school graduation rates and trends, and assess recruitment activities for attracting prospective students;
- Continue to develop and maintain a repertoire of activities that generate interest about VIU such as: presentations, open houses, high school visits, information sessions, and education and career fairs that engage young adults and mature students;
- Work with School Districts to develop a K-12 student engagement plan and program;
- Continue to develop and expand Dual Credit, Enrichment, and other early entry / admissions opportunities for high school students to enter VIU prior to graduation from secondary school;
- Include focus groups of parents and high school counselors in prospect-related processes; and,
- Ongoing communication and relationship development with high school (and other) counselors including: information regarding program changes, admissions requirements, scholarships and awards, transfer and residency requirements, and information regarding student needs.

As for Aboriginal student participation, VIU has historically achieved targets. In the past year VIU's Aboriginal student headcount increased to 2,046.

Aboriginal student spaces (full-time equivalents) were added in 2011/12 as a descriptive measure, incorporating data from the annual Student Transitions Project; this measure is not assessed on a quantitative basis but VIU delivered almost 1,000 Aboriginal student FTEs in fiscal year 2010/11. (Performance results for the 2011/12 reporting year are based on the 2010/11 fiscal year.) VIU results included over 800 Aboriginal student FTEs in AVED funded programs and almost 150 Aboriginal student FTEs in programs funded by the Industry Training Authority (ITA).

VIU continues to increase our student support services for Aboriginal students. Specific initiatives, as outlined in the Aboriginal Student Service Plan, will enhance our relationships with Aboriginal communities and support networks. Further, awareness and integration of Aboriginal cultures is encouraged in VIU curriculum development.

## VIU Goal: Institutional effectiveness



### Institutional context and response to results

In fiscal year 2011/12, VIU provided education to 6,091 full-time equivalent (FTE) students, thereby achieving 91% of the ministry's 6,672 target. This includes targeted funding for:

- 529 Nursing / Allied Health student FTEs, or 87% of target
- 883 Developmental domestic student FTEs, or 110% of target

VIU exceeded the 2011/12 target for Credentials awarded, with 3,554 certificates, diplomas, and degrees awarded. This represents about a 5% increase from credentials awarded in 2010/11.

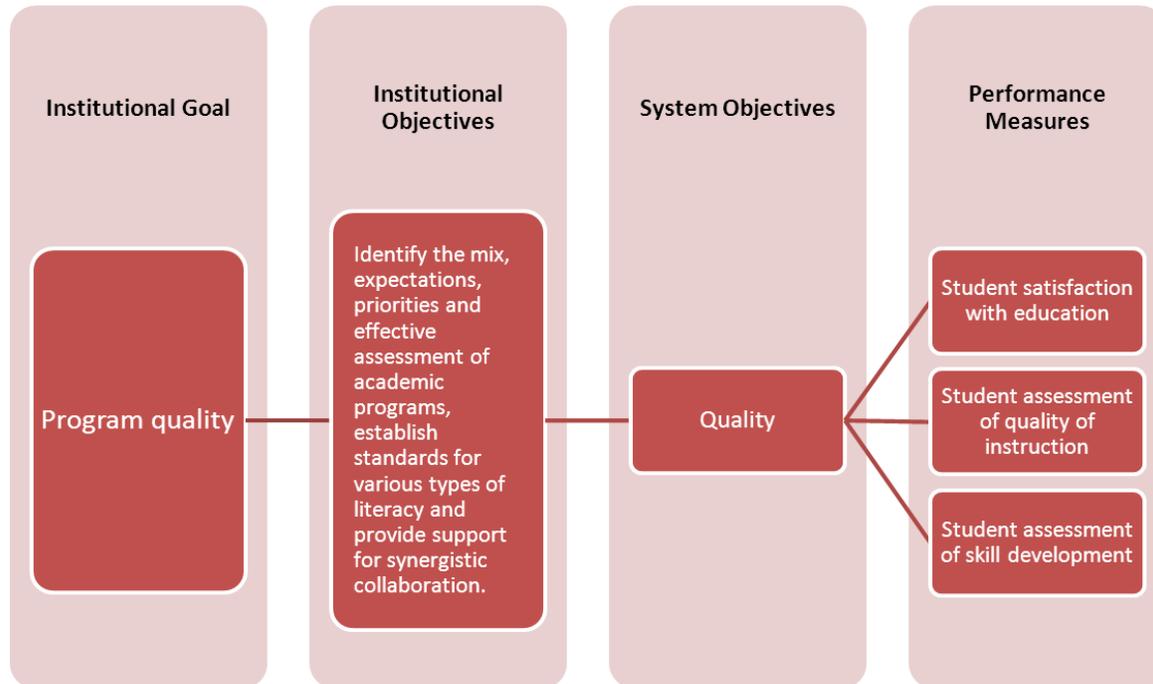
Overall, VIU's total number of student FTEs decreased by 4% as compared to the previous fiscal year (8,510 to 8,147). AVED-funded spaces declined less than 2%, whereas the international student spaces dropped by 9% and ITA-funded student spaces fell 12% from 2010/11. The decline in delivery was due to a number of factors affecting the university in early 2011/12 that impacted the September, 2011 student intake. The Academic Plan and Enrolment Management Plan, in particular, are intended to provide a foundation on which VIU can achieve the Ministry's student FTE target.

Institutional effectiveness is a key theme in our Academic Plan and includes six specific action items that address organizational structure, revenue sharing, and building capacity. As well, VIU is midway through a Summative Program Assessment process that involves a comprehensive assessment of all academic programs in relation to relevance, access, quality, financial viability, and strategic fit. This process will result in a strategic program mix with associated enrolment targets.

In 2011/12, almost 1,200 student FTEs, including domestic and international enrolments, were delivered in Adult Basic Education and English as a Second Language programs. These account for about 15% of our total delivery and provide the foundation for further academic studies, thereby contributing significantly to our institutional effectiveness (capacity) and community engagement (relevance) targets. Similarly, over 1,000 student FTEs, or 12% of our total delivery, were enrolled in trades-related programs at VIU. Our experience has shown that students who complete a developmental or vocational program often return and register in an academic certificate, diploma, or degree.

In order to achieve 95% of the AVED-funded student FTE target we must not only recruit students but also support them through their educational programs to graduation and beyond. Our Enrolment Management Plan identifies specific strategies that will cultivate our relationship with students from prospect, to applicant, to registrant, to graduate.

## VIU Goal: Program quality



### Institutional context and response to results

Student satisfaction with our programs is a critical indicator of program quality. The student outcomes surveys, administered by B.C. Stats, provide feedback from graduates of various credential types from B.C. public post-secondary institutions. Overall, student satisfaction targets on multiple constructs are set at 85% or 90% at the provincial level. VIU's student outcomes results either Achieved (achieved up to 10% above target) or Substantially Achieved (achieved up to 10% below target).

Student satisfaction with education at VIU results were reported at:

- 85.8% (Substantially Achieved) – Certificate and Diploma students
- 94.1% (Achieved) – Apprenticeship students
- 95.8 % (Achieved) – Baccalaureate students

Similarly, VIU student assessment of the quality of instruction rated:

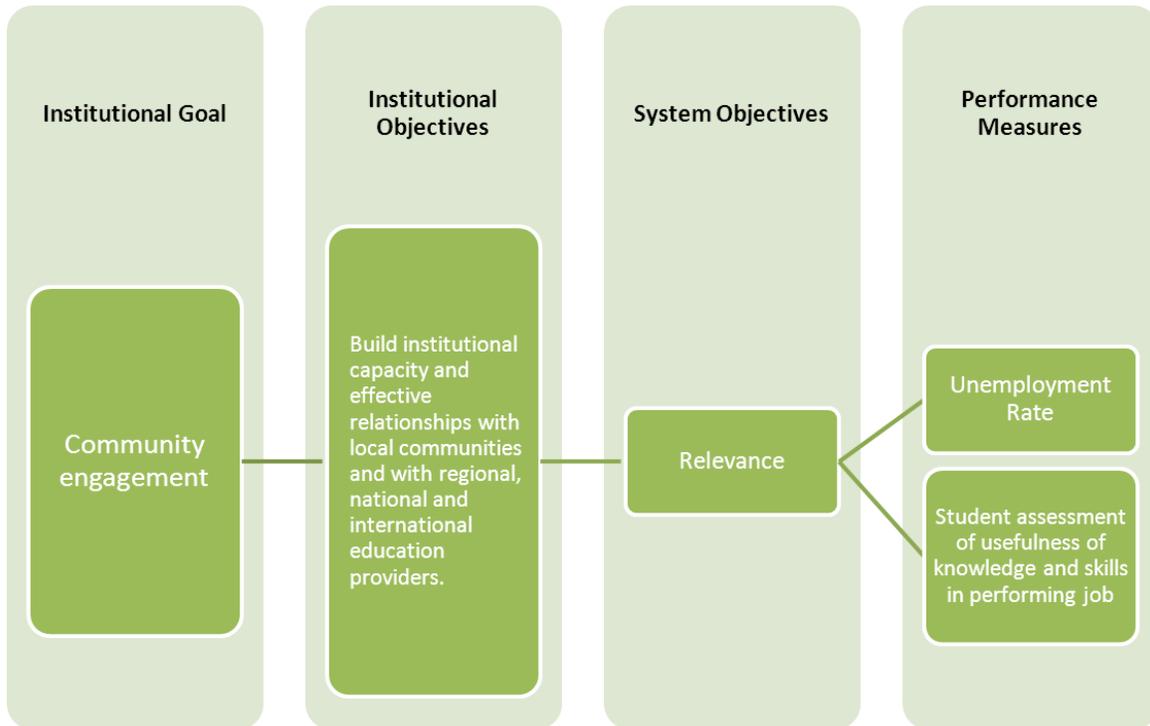
- 90.9% (Achieved) – Certificate and Diploma students
- 97.1% (Achieved) – Apprenticeship students
- 97.9 % (Achieved) – Baccalaureate students

Finally, student assessment of their skill development was reported at:

- 74.5% (Substantially Achieved) – Certificate and Diploma students
- 88.5 % (Achieved) – Baccalaureate students

Note: Apprenticeship students were not asked questions pertaining to assessment of skill development.

## VIU Goal: Community engagement



### Institutional context and response to results

Vancouver Island University offers relevant and useful programming as evidenced in the low unemployment rate of our graduates as well as their satisfaction with the knowledge and skills they gained when applying them at work. VIU intends to continue fostering important relationships and partnerships at various levels in the community in order to accurately gauge their needs. Important partnerships include Aboriginal communities, school districts, local and municipal governments, and businesses. Our Enrolment Management Plan specifies that ongoing monitoring of external conditions must take place in order to ensure that enrolment targets are realistic, that enrolment opportunities are identified, and that resources can be concentrated to secure the desired results.

The unemployment rate target is the unemployment rate for those aged 18 to 29 with high school credentials or less for the Vancouver Island/Coast region (<14.5%).

- 11% with 2.3% margin of error (Exceeded) – Certificate and Diploma students
- 11% with 3.7% margin of error (Achieved) – Apprenticeship students
- 3.4 % with 1.4% margin of error (Exceeded) – Baccalaureate students

Student assessment of usefulness of knowledge and skills in performing job:

- 86% (Substantially Achieved) – Certificate and Diploma students
- 91.2% (Achieved) – Apprenticeship students
- 86.1 % (Substantially Achieved) – Baccalaureate students

The Nanaimo area struggled with an unemployment rate well above the provincial average in 2011<sup>3</sup>. Providing residents with the knowledge and skills required to enter the workforce and increase their standard of living is part of the mandate of regional universities. VIU takes this responsibility seriously and has policies and procedures in place to ensure that our programs are reviewed regularly – using both formative and summative processes.

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<sup>3</sup> Stats Canada report: <http://www.bcstats.gov.bc.ca/Files/3b8e902c-5209-4b95-87f4-667271741bad/UnemploymentRatesbyRegion1104.pdf>

# PERFORMANCE MEASURES AND RESULTS

Vancouver Island University						
2011/12 Accountability Framework Performance Measure Results <sup>1</sup>						
Performance measure	Reporting year					
	2010/11	2011/12	2011/12	2010/11		
	Actual	Target	Actual	Assessment		
<b>Student spaces<sup>2</sup></b>						
Total student spaces	6,208	6,672	6,091	Substantially achieved		
Nursing and other allied health programs	573	606	529	Not achieved		
Developmental	785	805	883	Achieved		
<b>Credentials awarded<sup>3</sup></b>						
Number	3,375	3,505	3,554	Achieved		
<b>Aboriginal student headcount<sup>4</sup></b>						
Number	2,039	≥ previous year	2,046	Achieved		
Percent	11.7%		12.4%	Achieved		
<b>Aboriginal student spaces<sup>5</sup></b>						
Total Aboriginal student spaces	1,026	N/A	963	Not assessed		
Ministry (AVED)	883		818			
Industry Training Authority (ITA)	143		145			
<b>Student satisfaction with education<sup>6</sup></b>						
	%	+/-		%	+/-	
Former diploma, associate degree and certificate students	92.9%	1.2%	≥ 90%	85.8%	1.9%	Substantially achieved
Apprenticeship graduates	99.0%	1.3%		94.1%	2.5%	Achieved
Bachelor degree graduates	97.3%	1.0%		95.8%	1.4%	Achieved
<b>Former diploma, certificate, and associate degree students' assessment of skill development<sup>6</sup></b>						
	%	+/-		%	+/-	
Former diploma, associate degree and certificate students	80.6%	2.1%	≥ 85%	74.5%	2.6%	Substantially achieved
Bachelor degree graduates	88.6%	2.0%		88.5%	2.3%	Achieved
<b>Student assessment of the quality of instruction<sup>6</sup></b>						
	%	+/-		%	+/-	
Former diploma, associate degree and certificate students	94.3%	1.1%	≥ 90%	90.9%	1.5%	Achieved
Apprenticeship graduates	98.0%	1.8%		97.1%	1.8%	Achieved
Bachelor degree graduates	97.1%	1.0%		97.9%	1.0%	Achieved

Continued on next page....

Student assessment of usefulness of knowledge and skills in performing job <sup>6</sup>						
	%	+/-		%	+/-	
Former diploma, associate degree and certificate students	83.8%	2.4%	≥ 90%	86.0%	2.8%	Substantially achieved
Apprenticeship graduates	99.0%	1.4%		91.2%	3.7%	Achieved
Bachelor degree graduates	87.3%	2.6%		86.1%	2.9%	Substantially achieved
Unemployment rate <sup>6,7</sup>						
	%	+/-		%	+/-	
Former diploma, associate degree and certificate students	10.3%	1.8%	≤ 14.5%	11.0%	2.3%	Exceeded
Apprenticeship graduates	3.0%	2.3%		11.0%	3.7%	Achieved
Bachelor degree graduates	7.2%	1.8%		3.4%	1.4%	Exceeded

**Notes:**

N/A - Not applicable

<sup>1</sup> Please consult the 2011/12 Standards Manual for a current description of each measure. See [http://www.aved.gov.bc.ca/framework/documents/standards\\_manual.pdf](http://www.aved.gov.bc.ca/framework/documents/standards_manual.pdf).

<sup>2</sup> Results from the 2009/10 reporting year are based on data from the 2009/10 fiscal year; results from the 2010/11 reporting year are based on data from the 2010/11 fiscal year.

<sup>3</sup> Annual performance is measured using a rolling three-year average of the most recent fiscal years, e.g., the results for the 2011/12 reporting year are a three-year average of the 2008/09, 2009/10 and 2010/11 fiscal years.

<sup>4</sup> Results from the 2009/10 reporting year are based on data from the 2008/09 academic year; results from the 2010/11 reporting year are based on data from the 2009/10 academic year.

<sup>5</sup> Aboriginal student spaces (full-time equivalents) has been added in 2011/12 as a descriptive measure, incorporating data from the annual Student Transitions Project data match. Results from the 2010/11 reporting year are based on data from the 2009/10 fiscal year; results from the 2011/12 reporting year are based on the 2010/11 fiscal year. Results are presented as total Aboriginal student spaces (AVED + ITA full-time equivalents), Ministry (AVED), and Industry Training Authority (ITA).

<sup>6</sup> Results from the 2009/10 reporting year are based on 2009 survey data; results from the 2010/11 reporting year are based on 2010 survey data. For all survey results, if the result plus or minus the margin of error includes the target, the measure is assessed as achieved. In all cases, the survey result and the margin of error are used to determine the target assessment. Survey results are not assessed if the number of respondents is less than 20 or the confidence interval is 10% or greater.

<sup>7</sup> Target is the unemployment rate for those aged 18 to 29 with high school credentials or less for the Vancouver Island/Coast region.

Target assessment scale	Description
Exceeded	More than 10% above target
Achieved	Up to 10% above target
Substantially achieved	Up to 10% below target
Not achieved	More than 10% below target

<b>APPENDIX</b>						
<b>Vancouver Island University</b>						
<b>2011/12 Accountability Framework Performance Measure Results</b>						
<b>Performance measure</b>	<b>Reporting year</b>					
	<b>2010/11</b>	<b>2011/12</b>	<b>2011/12</b>	<b>2010/11</b>		
	<b>Actual</b>	<b>Target</b>	<b>Actual</b>	<b>Assessment</b>		
<b>Former diploma, certificate, and associate degree students' assessment of skill development</b>						
	<b>%</b>	<b>+/-</b>		<b>%</b>	<b>+/-</b>	
Skill development (avg. %)	80.6%	2.1%	≥ 85%	74.5%	2.6%	Substantially achieved
Written communication	71.6%	2.9%		67.5%	3.2%	
Oral communication	74.5%	2.8%		68.0%	3.2%	
Group collaboration	87.7%	1.6%		80.1%	2.2%	
Critical analysis	85.0%	1.7%		78.5%	2.3%	
Problem resolution	79.3%	2.0%		73.2%	2.5%	
Learn on your own	81.4%	1.9%		78.6%	2.3%	
Reading and comprehension	84.9%	1.8%		75.8%	2.4%	
<b>Bachelor degree graduates' assessment of skill development</b>						
	<b>%</b>	<b>+/-</b>		<b>%</b>	<b>+/-</b>	
Skill development (avg. %)	88.6%	2.0%	≥ 85%	88.5%	2.3%	Achieved
Written communication	86.1%	2.2%		87.1%	2.4%	
Oral communication	89.4%	2.0%		86.5%	2.5%	
Group collaboration	90.2%	1.9%		89.5%	2.2%	
Critical analysis	94.1%	1.5%		92.3%	1.9%	
Problem resolution	83.5%	2.4%		81.9%	2.8%	
Learn on your own	88.2%	2.1%		92.8%	1.9%	
Reading and comprehension	75.8%	2.0%		89.0%	2.3%	

## VIU ACCOUNTABILITY FRAMEWORK PERFORMANCE TARGETS: 2012/13 – 2014/15

Performance measure	2012/13	2013/14	2014/15
<b>Student spaces</b>			
Total student spaces	6,636	6,636	TBD
Nursing and other allied health programs	582	582	TBD
Developmental programs	805	805	TBD
<b>Credentials awarded</b>			
Number	≥ 3597	TBD	TBD
<b>Aboriginal student headcount</b>			
Number	≥ 2,046	≥ previous year	
Percent	≥ 12.4%		
<b>Student satisfaction with education</b>			
Apprenticeship graduates	≥ 90%		
Former diploma, associate degree and certificate students			
Baccalaureate graduates			
<b>Students' assessment of skill development (average %)</b>			
Apprenticeship graduates	≥ 85%		
Former diploma, associate degree and certificate students			
Baccalaureate graduates			
<b>Student assessment of the quality of instruction</b>			
Apprenticeship graduates	≥ 90%		
Former diploma, associate degree and certificate students			
Baccalaureate graduates			
<b>Unemployment rate</b>			
Apprenticeship graduates	≤ unemployment rate for individuals with high school credentials or less		
Diploma, associate degree and certificate graduates			
Baccalaureate graduates			
<b>Student assessment of usefulness of knowledge and skills in performing job</b>			
Apprenticeship graduates	≥ 90%		
Diploma, associate degree and certificate graduates			
Baccalaureate graduates			

## FINANCIAL INFORMATION

Vancouver Island University's audited financial reports can be viewed on the VIU website.<sup>4</sup>

<sup>4</sup> <http://www.viu.ca/financialplanning/financialstatements.asp>