# Sample Measures

**Finance**

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| Management Accounting |
| Break-even Average SaleReceivables turnAsset Turnover (times per year)Net Working Capitol turnover (days)Cash flow per $ SalesNet Profit per $ of WagesCash Flow per SalesInventory TurnROI%Cash Sales RatioCurrent RatioGross Profit PercentageBad Debt ExpenseWorking Capital TurnoverFinance Cost as a % of Net Profit before interest | Debt to EquityReturn on EquityReturn on Net SalesSafety MarginPayables Turn Non Current Asset TurnoverGross Working Capital Turnover (days)Operating Cash Flow per $ debtGross Profit per $ of WagesExternal Receivables as % Total SalesSales per $ of WagesSales per Person EmployedRatio of Current Assets to Current Liabilities Quick Ratio |
| **Accounting** |
| % of late reports% of errors in reports Errors in input to information% of input errors detectedAmount of time spent appraising/correcting input errorsLength of time to prepare and send a bill# of hrs/wk correcting or changing documentsAccounting bill-back activity # of open itemsTravel expense accounts processed in 3 daysPercent of data entry errors in A/R & GLNumber of untimely supplier invoices processedTime between receipt of monies and deposit% of sales by credit, cash, otherDown-time assoc. with hardware/software | Errors by outside auditors# of complaints by usersPayroll processing time% of errors in PayrollLength of time billed and not received# of final accounting jobs re-run# of equipment sales miscodedAmount of intra-company % of deviations from cash plan% of advances outstanding Credit turnaround timeAverage number of days from receipt to  processingInvoices process per personTime to process an invoice% of shipments requiring more than one  attempt to invoice |

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| **Purchasing** |  |
| $ spent on Rush or Emergency PurchasesVariances on material pricesOrders placed without competitive bid% of returned goodsRejects per shipment$ Manufacturer Rebates for volume buying# of out-of-stock occurrencesP.O.’s processed per personDown-time associated with substandard  parts/materials  | Price paid (per ft., lbs., etc.) for raw  materialsVariances on material prices% of purchases made from unapproved  vendorsCredits on damaged goodsP.O. Accuracy – price paid to price quoted# of returns by customer due to defective  parts$ saved with early pay discounts |
| **Credit** |  |
| Accounts Receivable Aging # of past due accounts by type and %Write-offs per type of customer, product, etc.Average time to establish new accounts$ and % of sales re-negotiated post sale% of past due accounts to total receivables | Cost of credit vs. cash % of sales cash, credit, invoice, etc.% of sales rejected due to bad credit$ and % of sales re-negotiated post saleBad debt expense as a percentage of sales  |

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| **Operations, Vendors, Suppliers** |
| Units produced per personUnits produced per dayAverage production cost per unit Labor utilization rates # and % of defects by type, person, product, etc.Cost of re-work due to employee error, defects, equip, etc.Maintenance costsCost of inventory on hand – not acceptable for sale# of employee accidents due to equipment failureAmount of production time lost due to accidents/month Amount of time spent investigating safety issues# of safety violations per week, month, employee# of delays due to insufficient stock on hand % of on-time productionROI on equipment, facilities, etc.Product R&D generated by non-R&D personnelAverage overtime hours per employeeGross Profit %Average # of days finished goods on handAverage # of days incoming shipments not stockedWarranty claims per week, month, year Production level variationsDown-time due to poor maintenanceInventory shrinkage by shift, department, etc.# of accidents due to employee error# of accidents due to improper storage of goods Production Capacity rates/Optimal production ratesManufacturing Cycle timeOrder-to-delivery response timeProduct R&D Return on Investment  |

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| **Management, People** |
| # of union claims per month Cost of hiring and trainingApplicant acceptance/ratioAverage hourly wage Employee turnover ratioAverage net income per managerAverage employee life-span/department/type, etc.Cost of pre-paid benefits/self insurance% of cross-trained employees% of managers trained on company policies, labor laws, etc.New employees referred by existing employees% of harassment claims$ spent fighting employee claims% of participation of employees in innovation programsSavings or Revenues generated from employee suggestionsCompany morale indexEmployee satisfaction levels Employee competence levels # of disability claims per month/type/$/etc.Average starting salaryCost of attracting applicantsAverage net income per employeeAverage net income per manager% of employees to advance to managementAverage cost of benefits, employee, compensation Compensations cost per employee% of employee participation in profit sharing, etc.% of average personnel cost per employee% of employees receiving exit interviewFrequency of performance evaluations# of suggestions given per employee# of employee suggestions given/acted on% of employee participation in optional events% of employees participating in community activities  |

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| **Marketing & Sales, Customers** |

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| Frequency of ContactCustomer Retention RateCustomer Attrition due to timing, quality, price.Customer compliments per week, month, employeeAverage cost of problem resolutionAverage sale for repeat, referral, new customersCost of Acquisition per source, lead, type, etc.Leads Generated per day, month, source, employee.% of dead leads re-generated though follow-up% of Direct Advertising to Institutional % of budget on sponsorships/rate of returnAverage # of contacts to close a sale Average sales cycle% of sales people making quota # of sales calls per day/close rates% of on time deliveries % of deliveries ahead of scheduleCost of rush shipping not paid by customer Lost Opportunity cost of back-orders, shipping errors% of commissions to Gross and Net ProfitBreak-even sales per customer Frequency of customer feedback processes% of participation of customers in feedback programsAverage mark-up per order Customer Satisfaction RatingsCustomer Acquisition RateAverage sale per customer, day, product line# of Complaints per week, month, employeeCustomer Service Success Ratio (problems raised/solved)Market share% of growth in sales for repeat customersLifetime value of customers per sourceConversion rates per day, month, source, employee, etc. % of total accurate orders % of order errors, by person, department, type, etc.% of advertising from COOP monies ***Marketing Continued . .*** .% Advertising costs/Gross Sales% Advertising costs /Average Sale % of time source of new customer identified% of incoming calls per day / sales, customer service, etc. % of nuisance calls% of outgoing calls per day/sales, customer service, etc. % of sales = to up sellConversion rates per offer, price, sales person, etc. % of customers who re-buy within X # days, weeks   |