# Sample Measures

**Finance**

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| Management Accounting | |
| Break-even Average Sale  Receivables turn  Asset Turnover (times per year)  Net Working Capitol turnover (days)  Cash flow per $ Sales  Net Profit per $ of Wages  Cash Flow per Sales  Inventory Turn  ROI%  Cash Sales Ratio  Current Ratio  Gross Profit Percentage  Bad Debt Expense  Working Capital Turnover  Finance Cost as a % of Net Profit before  interest | Debt to Equity  Return on Equity  Return on Net Sales  Safety Margin  Payables Turn  Non Current Asset Turnover  Gross Working Capital Turnover (days)  Operating Cash Flow per $ debt  Gross Profit per $ of Wages  External Receivables as % Total Sales  Sales per $ of Wages  Sales per Person Employed  Ratio of Current Assets to Current Liabilities  Quick Ratio |
| **Accounting** | |
| % of late reports  % of errors in reports  Errors in input to information  % of input errors detected  Amount of time spent appraising/correcting  input errors  Length of time to prepare and send a bill  # of hrs/wk correcting or changing documents  Accounting bill-back activity  # of open items  Travel expense accounts processed in 3 days  Percent of data entry errors in A/R & GL  Number of untimely supplier invoices processed  Time between receipt of monies and deposit  % of sales by credit, cash, other  Down-time assoc. with hardware/software | Errors by outside auditors  # of complaints by users  Payroll processing time  % of errors in Payroll  Length of time billed and not received  # of final accounting jobs re-run  # of equipment sales miscoded  Amount of intra-company  % of deviations from cash plan  % of advances outstanding  Credit turnaround time  Average number of days from receipt to  processing  Invoices process per person  Time to process an invoice  % of shipments requiring more than one  attempt to invoice |

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| **Purchasing** |  |
| $ spent on Rush or Emergency Purchases  Variances on material prices  Orders placed without competitive bid  % of returned goods  Rejects per shipment  $ Manufacturer Rebates for volume buying  # of out-of-stock occurrences  P.O.’s processed per person  Down-time associated with substandard  parts/materials | Price paid (per ft., lbs., etc.) for raw  materials  Variances on material prices  % of purchases made from unapproved  vendors  Credits on damaged goods  P.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 sale  Bad debt expense as a percentage of sales |

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| **Operations, Vendors, Suppliers** |
| Units produced per person  Units produced per day  Average 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 costs  Cost of inventory on hand – not acceptable for sale  # of employee accidents due to equipment failure  Amount 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 production  ROI on equipment, facilities, etc.  Product R&D generated by non-R&D personnel  Average overtime hours per employee  Gross Profit %  Average # of days finished goods on hand  Average # of days incoming shipments not stocked  Warranty claims per week, month, year  Production level variations  Down-time due to poor maintenance  Inventory shrinkage by shift, department, etc.  # of accidents due to employee error  # of accidents due to improper storage of goods  Production Capacity rates/Optimal production rates  Manufacturing Cycle time  Order-to-delivery response time  Product R&D Return on Investment |

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| **Management, People** |
| # of union claims per month  Cost of hiring and training  Applicant acceptance/ratio  Average hourly wage  Employee turnover ratio  Average net income per manager  Average 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 programs  Savings or Revenues generated from employee suggestions  Company morale index  Employee satisfaction levels  Employee competence levels  # of disability claims per month/type/$/etc.  Average starting salary  Cost of attracting applicants  Average net income per employee  Average net income per manager  % of employees to advance to management  Average 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 interview  Frequency 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 Contact  Customer Retention Rate  Customer Attrition due to timing, quality, price.  Customer compliments per week, month, employee  Average cost of problem resolution  Average sale for repeat, referral, new customers  Cost 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 return  Average # 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 schedule  Cost of rush shipping not paid by customer  Lost Opportunity cost of back-orders, shipping errors  % of commissions to Gross and Net Profit  Break-even sales per customer  Frequency of customer feedback processes  % of participation of customers in feedback programs  Average mark-up per order  Customer Satisfaction Ratings  Customer Acquisition Rate  Average sale per customer, day, product line  # of Complaints per week, month, employee  Customer Service Success Ratio (problems raised/solved)  Market share  % of growth in sales for repeat customers  Lifetime value of customers per source  Conversion 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 sell  Conversion rates per offer, price, sales person, etc.  % of customers who re-buy within X # days, weeks |