Key Performance Indicators
Listed by Sector
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What are Key Performance Indicators?

A Key Performance Indicator or KPI is a term used in industry to describe a way in which we might measure performance. Organisations commonly use KPIs to evaluate success in a particular activity in which it is engaged. Sometimes the ‘success’ is defined in terms of making progress towards a strategic initiative or goal and at other times the repeated achievement of an operational goal. The thing that makes a KPI special or different to a simple measure or metric is that it is ‘key’ to the success of the activity. This inevitably leads to the conclusion that ‘Key’ Performance Indicators are important and few. How few depends on many things including the type of business, the nature of the activity and the level of control required.

However, whereas a large organisation may quite reasonably have hundreds of measures in place it should only have tens of KPIs. In many quarters, there is a view that the fewer the KPIs the better but there is a balance here. Too few KPIs lead to a measurement at too high a level and therefore an inability to influence the activity and resultant goal. For example, whereas a KPI of ‘Increased Profitability’ is laudable, without a set of clearly defined initiatives and further KPIs at appropriate levels it is simply and after-the-event measure.

It is therefore important to select KPIs carefully and have the right mix of ‘lead’ measures i.e. those things that can be measured before the event and are believed to influence the event, and ‘lag’ measures i.e. those things that prove the event has occurred. A very common method used to compile the right set of KPIs is to apply a management framework such as the Balanced Scorecard.

Having said that the KPI approach should look at a few important measures, the list of measures available in any given discipline or industry is huge. There are a number of commonly used KPIs, the following sections of this document provide starter sets in various areas.
KPIs by Discipline

Human Resources
Actual versus budgeted cost of hire
Annualized voluntary employee turnover rate
Annualized voluntary turnover rate
Average headcount of employees each human resources (HR) employee working is caring for
Average interviewing costs
Average length of placement in months for the manager
Average length of service of all current employees
Average length of service of all employees who have separated
Average month’s placement
Average number of training hours per employee
Average number of vacation days per employee
Average performance scores of departing employees
Average retirement age
Average salary
Average salary for all employees reporting to the selected manager
Average sourcing cost per hire
Average time employees are in same job/ function
Average time to competence
Average time to update employee records
Average training costs per employee
Compensation cost as a percentage of revenue
Contingent workers
Employee satisfaction with training
End placements
Female to male ratio
Full-time employees (FTEs) per human resources (HR) department FTE
Headcount of contingent workers for the manager
HR average years of service (incumbents)
HR average years of service (terminations)
HR department cost per FTE
HR headcount: Actual
HR headcount: Available
HR to employee staff ratio
Job vacancies as a percentage of all positions
New hire quality
Time to fill
Hiring manager satisfaction
Cost per hire
Staffing efficiency
Internal, external, and total headcount recruiting costs and ratios
Number of end placements made in the reporting period for the manager
Part-time employees as a percentage of total employees
Percentage of employees receiving regular performance reviews
Percentage of employees that are near or at max for their vacation balances
Percentage of HR budget spent on training
Percentage of new hire retention
Ratio of internal versus external training
Ratio of standard level wage to local minimum wage
Return on investment (ROI) of training
Total overtime hours as a percentage of all work hours
Training penetration rate (percentage of employees completing a course compared to all FTEs)
Workforce stability

Financial
Accounting costs
Accounts payable turnover
Accounts receivable collection period
Accounts receivable turnover
Actual expenses
Amount due (per customer)
Average customer receivable
Average monetary value of invoices outstanding
Average monetary value of overdue invoices
Average number of trackbacks per post
Budget variance for each key metric
Budgeted expenses
Capital expenditures
Cash conversion cycle (CCC)
Cash flow return on investments (CFROI)
Cost of goods sold (COGS)
Cash dividends paid
Cost per pay slip issued
Creditor days
Current receivables
Cumulative annual growth rate (CAGR)
Cycle time for expense reimbursements
Cycle time to process payroll
Cycle time to resolve an invoice error
Cycle time to resolve payroll errors
Days payable
Debtor days
Direct cost
Discounted cash flow
Earnings before interest and taxes (EBIT)
Earnings before interest, taxes, depreciation (EBITDA)
Economic value added (EVA)
Employee available time
Employee scheduled time
Employee work centre loading
Enterprise value/takeover value
Expense account credit transactions
Expense account debit transactions
Expense account transactions
Fixed costs
Gross profit
Gross profit margin
Indirect costs
Inventory turnover
Inventory value
Invoice processing costs
Internal rate of return (IRR)
Market share gain comparison percentage
Net change in cash
Net income
Net present value (NPV)
Number of invoices outstanding
Number of unapplied receipts
Number of past-due loans
Open receivables
Open receivables amount (per customer)
Operating leverage
Past-due receivables
Payables turnover
Payment errors as a percentage of total payroll disbursement
Percentage accuracy of financial reports
Percentage of bad debts against invoiced revenue
Percentage of electronic invoices
Percentage in dispute (per customer)
Percentage of invoices being queried
Percentage of invoices requiring special payment
Percentage of low-value invoices
Percentage of open receivables (per customer)
Percentage of payable invoices without purchase order
Percentage of service requests posted via web (self-help)
Perfect order measure
Quick ratio
Receivables
Receivables turnover
Return on capital employed (ROCE)
Sales growth
Share price
Systems cost of payroll process as a percentage of total payroll cost
Total payables
Total energy used per unit of production
Total receivables
Total sales
Unapplied receipts
Variable costs
Weighted days delinquent sales outstanding
Weighted days delinquent sales outstanding (per customer)
Weighted terms outstanding
Weighted terms outstanding (per customer)

Customer Service
Agent's full-time employees (FTEs) as percentage of total call center FTEs
Answering percentage (number of sales calls answered/total number of sales calls offered)
Average after-call work time
Average number of calls/ service request per handler
Average queue time of incoming phone calls
Cost per minute of handle time
Costs of operating call centre/ service desk
E-mail backlog
Field service technician utilization
Hit rate (products sold compared to total received sales calls)
Inbound abandon rate
Inbound agent dialled calls
Inbound availability rate
Inbound average talk time
Inbound average wrap time
Inbound call centre leads created
Inbound call centre opportunities created
Inbound calls handled
Inbound calls handled per agent hour
Inbound service level
Number of complaints
Percentage of customer service requests answered in given timeframe
Percentage of calls transferred
Total calling time per day/week/month
Marketing
Ad click-through ratio (CTR)
Average response rates of campaigns
Brand awareness percentage
Brand consideration
Brand credibility
Brand strength
Column inches of media coverage
Consumer awareness
Contact rate (number contacts effectively contacted / number of contacts in
the target list)
Cost per converted lead
Cost per lead
Cost per mile (CPM)
Delivery of materials
Effective reach
Gross rating point (GRP)
Growth sustainability rate of brand
Leads generated
Marketing budget awareness-demand ratio
Marketing budget ratio (MER)
Number of article placements in trade magazines
Number of client visits
Number of product focus groups conducted
Number of customer satisfaction surveys administered
Number of placements in trade magazines
Number of trade shows attended / participated in
Percentage of customers willing to promote your product/service
Q score (a way to measure the familiarity and appeal of a brand, etc.)
Response rate
Return on investment (ROI) of brand
Return on marketing investment (ROMI)
Revenue generation capabilities of brand
Staying in budget
Target rating point
Total cost of customer acquisition
Transaction value of brand
Website click-through
Website hits
Website leads generated

Sales
Actual calls
Actual sales value versus initial bid
Age of sales forecast
Average administrative time per sales person
Average deal size
Average number of activities (calls, meetings, etc.) to close a deal
Average price discount per product
Average price discount per sales person
Average revenue per product
Call quota
Closed sales
Closing ratio
Customer acquisitions costs as a percentage of sales value
Customer churn ratio
Customer loyalty
Customer purchase frequency
Customer satisfaction
Frequency of sales transactions
Gross margin per product
Gross margin per sales person
New sales person ramp-up time
Number of certified partners
Number of deals per partner
Number of sales orders by FTE
Number of sales people meeting their quota
Number of units sold per day/week/month/quarter/year
Partner churn ratio
Partner profit margin
<table>
<thead>
<tr>
<th>Metric</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage of converted opportunities</td>
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<tr>
<td>Percentage of online sales revenue</td>
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<tr>
<td>Percentage of sales due to launched product/services</td>
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<tr>
<td>Percentage of sales representatives to achieve quota</td>
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<td>Percentage of sales revenue via partner channel</td>
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<td>Pipeline by sales stage</td>
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<tr>
<td>Qualified leads</td>
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<tr>
<td>Qualified opportunities</td>
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<tr>
<td>Revenue per sales person</td>
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<td>Sales capacity</td>
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<td>Sales cycle time</td>
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<tr>
<td>Sales per department</td>
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<tr>
<td>Sales person turnover</td>
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<td>Sales quota</td>
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<tr>
<td>Time utilization</td>
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<tr>
<td>Un-weighted sum of deal size in sales pipeline</td>
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<tr>
<td>Value of sales lost</td>
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<tr>
<td>Win/loss ratio percentage</td>
</tr>
</tbody>
</table>

**Information Technology**

Account create success
Account termination success
Active directory performance index
Alert-to-ticket ratio
Average data centre availability
Call centre PBX availability
Campus PBX availability
Customer connection effectiveness
Data centre capacity consumed
E-mail client availability
Exchange server availability
Incidents from change
Internet proxy performance
Network availability: High availability sites
Network availability: Standard sites
Network manageability index
No problem found/duplicate tickets
Percentage of branch office backup success
Percentage of circuits exceeding target utilization
Percentage of IT managed servers patched at deadline
Percentage of production servers meeting software configuration standards
Percentage of security update restarts within maintenance window
Percentage successful remote access server (RAS) connections
Phone answer service level
Priority 1 and priority 2 network incidents meeting SLA
Product adoption status and compliance
Restore success rate
Server growth rate
Server manageability index
Service desk client satisfaction: Percentage dissatisfied
Service desk tier 1 resolution rate
Service desk time to escalate
Service desk time to resolve
Storage utility service availability
Storage utility utilization
Virtual machine provisioning interval
Virtual server utility availability
Web server availability
KPIs by Sector

Accommodation and Food

General
Average revenue per guest
Average revenue per table
Complaints per head
Complaints per order
Labour cost per guest
Labour cost per table
Minutes per table turn
Profit per table

Bar and Cellar Management
Average profit percentage on sales
Carrying cost of stock
Gross profit on sales
Sales and stocktaking discrepancies
Sales per head
Stock turnover
Stock value

Front of House and Restaurant Management
Customer satisfaction
Front of house labour hours
Food, dessert, and beverage sales per head
Front of house labour percentage
Linen costs
Number of customers
Revenue per available seat hour (RevPASH)
Seating efficiency
Strike rate: Number of diners over number of occupying guests
Total sales per head: Total sales divided by the number of customers.

Kitchen Management
Food cost percentage: Food cost over food sales
Food costs per head
Kitchen labour percentage: Kitchen labour cost over food sales
Kitchen labour hours: Over sales
Kitchen linen costs
Percentage of sales per selling items
Stock value
Total food costs

Management of Finance and Administration
Cash position at bank
Administration labour costs
Computer and technology efficiency (percentage of downtime, POS accuracy, staff equipment literacy rate)
Taxes owed
Return on investment
Sales and costs: Actual versus budget as a percentage
Stocktaking discrepancies per department
Total (short term) accounts due
Total accounts payable

Sales and Marketing plus Function Management
Booking forecast: Future x weeks / months, special holidays
Number of function inquiries, percentage of campaign cost against functions
Marketing and advertising costs and cost per response as ratio
Number of customers
Press mentions
Campaign response rate
Sales inquiry conversion rate: The number of inquiries that turn into actual sales
Sales per head (across all areas)
Repeat visits, especially by top 100 or 200 customers

Staffing
Average hourly pay
Average length of employment
Profit/mark-up on function labour charge-out (caterers)
Labour turnover (number of new staff in any one week or month)
Sick days taken (as a percentage of total available working days)
Total labour cost percentage
Total labour hours per each section
Wage cost percentage: Wage costs as a percentage of sales
Construction
Number of accidents
Number of accidents per supplier
Actual working days versus available working days
Cash balance: Actual versus baseline
Change orders: Clients
Change orders: Project manager
Client satisfaction: Client-specified criteria
Client satisfaction product: Standard criteria
Client satisfaction service: Standard criteria
Cost for construction
Cost predictability: Construction
Cost predictability: Construction (client change orders)
Cost predictability; Construction (project leader change orders)
Cost predictability: Design
Cost predictability: Design and construction cost to rectify defects
Customer satisfaction level
Day to day project completion ratio: Actual versus baseline
Fatalities
Interest cover (company)
labour cost: Actual versus baseline
labour cost over project timeline
Liability ratio (over asset) on current versus completion comparison
Number of defects
Outstanding money (project)
Percentage of equipment downtime
Percentage of labour downtime
Percentage of backlogs over project timeline
Percentage of unapproved change orders
Productivity (company)
Profit margin: Actual versus baseline profit margin over project timeline
Profit predictability (project)
Profitability (company)
Quality issues at available for use
Quality issues at end of defect rectification period
Ratio of value added (company)
Repeat business (company)
Reportable accidents (including fatalities)
Reportable accidents (non-fatal)
Return on capital employed (company)
Return on investment (client)
Return on value added (company)
Time for construction
Time predictability: Construction
Time predictability: Construction (client change orders)
Time predictability: Construction (project leader change orders)
Time predictability: Design
Time predictability: Design and construction
Time taken to reach final account (project)
Time to rectify defects

Education
Administrative expenses as a percentage of educational and general expenditures
Admission test scores for entering students
Annual student survey: Two-year comparison in five key areas
Attrition rate of online courses
Average course experience
Average daily attendance
Average daily participation percentages
Average endowment distribution by student
Average net academic cost and average percentage discount
Average percentage consistently absent
Average student credit hours taught by tenure/tenure track faculty by college
Average tenure or tenure track faculty salaries by college compared to peer benchmarks
Average undergraduate student credit load
Average student free application for federal student aid (FASFA) unmet financial need
Average graduating student debt
Choice into district: Number of students
Choice out of district: Number of students
Class attendance
Classroom and laboratory utilization
Comparison of most recent graduating high school classes to diversity of new 18-and 19-year-old students who enrol in the following fall term
Continuation rates of college students
Cost per graduate
Cost per meal (CPM)
Degrees awarded: Baccalaureate, masters, doctoral
Development expenditures as a percentage of total external income
Distance learning enrolment
Distance learning number of degree programs
Dollar value of restricted research expenditures
Dollar value of total external research grant applications and expenditures
Endowment value per student
Expenditures per student
Fewer students classified as needing special education services
Four-year graduation rate for community college transfer students with 30+ hours
Freshman retention rate by ethnic group and by financial aid category
Fund balance at x % of yearly expenditures
Graduate/ professional degrees in high demand fields
Home school students registered: Number of students
Increase of percentage of school-age students with disabilities participating in occupational education program
Increase of percentage of school-age students with disabilities receiving special education services in general class placements
Increase of percentage of preschool students with disabilities receiving special education services in settings that include nondisabled children
Increase of percentage of school-age students with disabilities receiving services in general education buildings
Institutional debt per student
Instructional expenses per student
International student load
International student headcount and percentage of FTE
Licensure exam pass rates
Licensure exam pass rates in program x
Master's-level five-year and doctoral ten-year graduation rate
Masters and doctoral graduates employed in state x compared to other state x graduates
National ranking of baccalaureate, masters, and doctoral degrees awarded to minority students
Nationally ranked programs
NCAA team sports athletics total wins
Non-instructional FTE per student FTSE, or non-instructional FTE to instructional FTE ratio
NSSE results in quality of student advising, entire educational experience, would attend again, overall satisfaction
Number of degrees awarded
Number of students per teacher
Number of total budgeted tenure/ tenure track faculty positions
Number of vocational degrees awarded
Percentage of academic staff with a doctorate
Percentage of full-time faculty who are women, are ethnic minorities, or have terminal degrees
Percentage of course requests satisfied by semester
Percentage of degree-seeking new transfers (of total enrolment)
Percentage of first year class in top 10% and top 25% of HS graduating class
Percentage of first year students requiring developmental education and successful completion percentage of developmental education
Percentage of graduating seniors from area high schools from most recent academic year who enrol in following fall term
Percentage of new students ages 18 to 19 who need developmental education based on their test scores
Percentage of tenure/tenure track faculty holding grants by college
Percentage of total positions endowed
Percentage of undergraduates receiving baccalaureate degrees with eight SCH or fewer above minimum requirement, number qualifying for state mandated rebate, and number requesting and receiving their rebate
Postdoctoral fellows
Program expenditures as a percentage of budgets
Research rankings national and state
Retention rates of students in vocational courses SCH taught by
Tenure/tenure track faculty vs. non-tenure/tenure track faculty by college
Six-year graduation rate and combined graduation/persistence rate
Student services expenditures per student FTSE
Students per faculty
Successful course completion
System-wide reduction in energy use over ten years
Technology transfer: new invention disclosures, patents issues, licenses and options executed, gross revenue from intellectual property
Time to a baccalaureate degree by area of study
Total budgeted endowed professorships and chairs
Total degree seeking new transfers
Total external gifts by alumni: Number and amount
Total external gifts by corporations: Number and amount
Total external gifts by foundations: Number and amount
Total external gifts by individuals: Number and amount
Total new transfer students
Total operating expenditures per student FTE
Total professorships and chairs positions filled
Total state appropriations per FTE student compared to peers
Total stipend support for graduate students
Transportation costs per pupil
Tuition and mandatory fees compared to peers
Undergraduate classes with fewer than 30 students
Undergraduate degrees in high demand fields
Undergraduate financial aid awards
Undergraduates per professional academic advisor by college
Unrestricted reserves as percentage of operating budget
University students studying abroad headcount

Finance and Insurance
Accounting costs
Accounts payable
Accounts payable turnover
Asset turnover rate
Average sum deposited in new deposit accounts
Average value of past due loans
Cash conversion cycle (CCC)
Cash dividends paid
Cash flow return on investments (CFROI)
Common stock equity
Cost of goods sold (COGS)
Cost per hour per lawyer (in-house)
Creditors days
Cumulative annual growth rate (CAGR)
Cycle time to perform periodic close
Cycle time to resolve an invoice error
Days payable
Debt-to-asset ratio
Debtor days
Direct costs
Earnings per share (EPS)
EBIT
EBITDA
Economic value added
Enterprise value/takeover value
Fixed costs
Gross margin on managed assets
Gross profit
Gross profit margin
Indirect costs
Interest expense
Interest on net worth
Invoicing processing costs
Labour and management cost
Labour and management earnings
Legal staff per size of revenue
Long-term debt
Marginal costs
<table>
<thead>
<tr>
<th>Category</th>
</tr>
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<tbody>
<tr>
<td>Market share</td>
</tr>
<tr>
<td>Net change in cash</td>
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<tr>
<td>Net interest margin</td>
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<tr>
<td>Net new money</td>
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<tr>
<td>Net profit</td>
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<tr>
<td>Net profit margin</td>
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<tr>
<td>Number of budget deviations</td>
</tr>
<tr>
<td>Number of invoices outstanding</td>
</tr>
<tr>
<td>Number of past due loans</td>
</tr>
<tr>
<td>Operating income</td>
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<tr>
<td>Operating leverage</td>
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<tr>
<td>Operating margin</td>
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<tr>
<td>Operating profit margin</td>
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<tr>
<td>Other current liabilities</td>
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<tr>
<td>Other noncurrent liabilities</td>
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<tr>
<td>Percentage of accuracy of periodic financial reports</td>
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<tr>
<td>Percentage of effectiveness in payables management</td>
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<td>Percentage of budget deviation relative to total budget</td>
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<td>Percentage of electronic invoices</td>
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<tr>
<td>Percentage of financial reports issued on time</td>
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<tr>
<td>Percentage of invoices requiring special payment</td>
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<tr>
<td>Percentage of invoices under query</td>
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<tr>
<td>Percentage of legal budget spent outside</td>
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<tr>
<td>Percentage of low-value invoices</td>
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<tr>
<td>Percentage of payable invoices without purchase order</td>
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<tr>
<td>Preferred stock equity</td>
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<tr>
<td>Product turnover ratio</td>
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<tr>
<td>Profit</td>
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<tr>
<td>Profit loss due to theft</td>
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<tr>
<td>Profit margin</td>
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<tr>
<td>Profit per product</td>
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<tr>
<td>Quick ratio</td>
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<tr>
<td>Rate of return on assets</td>
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<tr>
<td>Rate of return on equity</td>
</tr>
<tr>
<td>Return on assets</td>
</tr>
</tbody>
</table>
Return on capital employed (ROCE)
Return on investment (ROI)
Return to equity
Revenue
Revenue per employee
Sales per share
Same store sales
Selling general and administrative (SG&A) expenses
Share price
Shares outstanding
Sharpe ratio
Short-term debt
Systems cost of payroll process as a percentage of total payroll cost
Tier 1 capital
Total assets
Total current liabilities
Total equity
Total legal spending as a percentage of revenue
Total liabilities
Total of un-invested funds
Total quantity of new deposit accounts
Total sum deposited in new deposit accounts
Total value of past due loans
Variable costs

Insurance
Average insurance policy size
Claims
Combined cost and claims ratio
Combined ratio
Current premium versus loss
Earned premium
Expense ratio
Expenses
Exposure
Loss adjustment expenses (LAE)
Loss ratio
Number of days open insurance claims
Number of new insurance policies
Previous premium versus loss
Underwriting speed of insurances
Written premium

Healthcare and Social Services
Accounts receivable
Accounts payable and accrued expenses
Admissions in-patient
Average length of stay (ALOS)
Average length of stay (ALOS) for top ten diagnoses
Assets in current period
Assets in prior period
Average age of plant
Average age of workforce
Average daily and monthly census
Average hourly rate
Average length of stay
Average payment period (days)
Average time to fill positions
Backorder percentage
Bad debt as percentage of net revenue
Bottleneck areas
Break even
Capital expenditure growth rate
Case mix index
Cash and equivalents
Cash collected versus target
Cash on hand (days)
Communication effectiveness
Contract negotiation schedule
Cost per discharge
Current asset turnover
Current ratio
Days in accounts receivable
Debt service coverage ratio
Depredation funds
Depreciation rate
Discharge process time
Discharges in-patient
Discounts trends, revenue, and margin by payer class
Due to third parties
Education funds
Emergency visits outpatient
Encounters outpatient
Equity financing
Errors related to procedure/treatment or test
Events, number of events by type and department
Expenses per physician FTE
Fixed asset turnover
Free operating cash flow to assets
Free operating cash flow to revenue
FTE per occupied bed
FTEs per adjusted occupied bed
Growth rate on equity
Hazardous materials usage
Informed about delays
Inventory ratio
Inventory turnover
Investments at market value
Long-term debt
Long-term investments
Maintained bed occupancy
Mean wait time in emergency department (ED) for hospital bed
Medication errors, number of errors per 1,000 treatments
Medication errors, number of errors per month/year
Month to date (MTD) bad debt
MTD cash collected
MTD revenue
Net assets
Net income
Net income to patient revenue
Net revenue
Non-operating gains
Number of new hires per day
Nurse turnover rate
Nurse vacancy rate
Nurses attention to needs
Operating income
Operating profit margin
Operating revenues
Other liabilities
Outside labor as a percentage of total
Over or under consumption of service lines by payer types
Overtime costs
Paid time off costs at business unit level
Paid time off costs at department level
Patient accounts receivable
Patient care hours
Patient complaint rate
Patient satisfaction
Patient wait times, by process step
Patient/staff ratios
Patients who leave without being seen (by day, by time)
Percentage of capital expenses
Percentage of cash flow to total debt
Percentage of cash flow to total liabilities
Percentage of charitable revenue
Percentage of debt to capitalization
Percentage of fixed asset financing
Percentage of in-patient capitated revenue
Percentage of in-patient commercial revenue
Percentage of in-patient HMO revenue
Percentage of in-patient revenue
Percentage of in-patient self-pay revenue
Percentage of Medicaid revenue
Percentage of operating margin
Percentage of outpatient Medicare revenue
Percentage of outpatient revenue
Percentage of part-time FTEs of total FTEs
Percentage of voluntary staff turnover
Physician FTE
Physician productivity (relative value units)
Purchase order (PO) quantity ordered by department
Property, plant, and equipment
Readmission rates
Replacement viability
Reported income index
Reserve levels
Return on equity
Return to vendor
Revenue by contract type
Revenue per physician FTE
Risk-adjusted mortality
Salaries and benefits
Satisfaction with physical examination
Satisfaction with physician
Service line utilization and trends by payer type
Service provision
Short-term investments
Skill levels
Source of hires versus cost
Staff turnover
Staff turnover by job code
Staff turnover by location
Staffing cost trend
Staffing-related quality indicators
Supplies and services
Surgical cases in-patient
Surgical cases out-patient
Times interest earned
Total admissions
Total cash and investments
Total compensation per FTE
Total discharge
Total income
Total liabilities
Total margin
Total operating expenses
Total paid time off of FTEs
Total PO dollar amount
Total revenue per FTE
Total salary per FTE
Total travel distance
Total turnover per manager
Total turnover per tenure
Total unrestricted funds
Turnover of clinical and non-clinical staff
Uncompensated care
Unit efficiency
Unrealized gains
Vacancy rate
Weekly payroll
Working capital absorption
Working capital for current accounting period

Manufacturing
Asset utilization
Availability
Avoided cost
Capacity utilization
Comparative analytics for products, plants, divisions, companies
Compliance rates (for government regulations, etc.)
Customer complaints
Customer satisfaction
Cycle time
Demand forecasting
Faults detected prior to failure
First aid visits
First time through
Forecasts of production quantities, etc.
Increase/decrease in plant downtime
Industry benchmark performance
Integration capabilities
Interaction level Inventory
Job, product costing
Labour as a percentage of cost
Labour usage, costs-direct and indirect
Machine modules reuse
Maintenance cost per unit
Manufacturing cost per unit
Material costing, usage
Mean time between failure (MTBF)
Mean time to repair
Number of production assignments completed in time
On-time orders
On-time shipping
Open orders
Overall equipment effectiveness
Overall production efficiency of a department, plant, or division
Overtime as a percentage of total hours
Percentage decrease in inventory carrying costs
Percentage decrease in production-to-market lead-time
Percentage decrease in scrap and rework costs
Percentage decrease in standard production hours
Percentage increase in productivity
Percentage increase in revenues
Percentage material cost reduction
Percentage reduction in defect rates
Percentage reduction in downtime
Percentage reduction in inventory levels
Percentage reduction in manufacturing lead times
Percentage savings in costs
Percentage savings in inventory costs
Percentage savings in labour costs
Percentage savings in transportation costs
Planned work to total work ratio
Predictive maintenance monitoring (maintenance events per cycle)
Process capability
Productivity
Quality improvement (first-pass yield)
Quality tracking-six sigma
Reduced time to productivity
Reduction in penalties
Savings in inventory carrying costs
Scheduled production
Spend analytics
Storehouse stock effectiveness
Supplier trending
Time from order to shipment
Time on floor to be packed
Unplanned capacity expenditure
Unused capacity expenditures
Utilization
Waste ration reduction
Work-in-process (WIP)

**Professional Services**
Annual billable utilization percentage
Availability
Availability (excluding planned downtime)
Average percentage of CPU utilization
Average percentage of memory utilization
Average hourly fee
Average number of virtual images per administrator
Cost of managing processes
Cost of service delivery
Deviation of planned budget for SLA
Downtime
Mean time to repair (MTTR)
Mean time between failure (MTBF)
Number of defects found over period of time
Number of outstanding actions of last SLA review
Percentage of application development work outsourced
Percentage of bugs found in-house
Percentage of consultants generating revenue
Percentage of consulting hours that generate revenue
Percentage of email spam messages stopped/detected
Percentage of outage due to changes (planned unavailability)
Percentage of outage due to incidents (unplanned unavailability)
Percentage of service requests resolved within an agreed-on period of time
Percentage of systems covered by antivirus/antispyware software
Percentage of systems with latest antivirus/antispyware signatures
Percentage of time lost redeveloping applications as a result of source code loss
Percentage of time sheets in need of correction/validation
Percentage of unit tests covering software code
Percentage of user requested features
Profit per project
Quality assurance personnel as percentage of the number of application developers
Software development quality
System usability scale
Time ratio for design to development work
Time-to-market of changes to existing products/services
Total service delivery penalties paid
Unit costs of IT services
Workforce turnover rate
Retail
Product Sales
Average inventory
Cost of goods sold
Gross profit budget percentage
Sales budget percentage
Discount
Gross profit
Gross profit and prognostics
Gross profit and prognostics percentage
Gross profit budget
Gross profit campaign
Gross profit percentage KPI
Gross profit prognostics
Gross profit prognostics percentage
Gross profit standard
Gross profit year to date
Number of stores
Product quantity
Sales
Sales and prognostics
Sales campaign
Sales growth period
Sales growth year
Sales growth year by week
Sales prognostics
Sales standard
Sales trend percentage KPI
Sales value-added tax (VAT)
Sales view
Sales view year-to-date
Share prognostics
Time range
Finance and Accounting
Accounts payable turnover
Accounts receivable turnover days
Acid test ratio
Administrative cost percentage
Break-even (dollars)
Cash conversion cycle
Contribution margin
Cost of goods
Cost of goods sold
Current ratio
Ending inventory at retail
Gross margin
Gross margin return on investment
Initial mark-up
Interest cost percentage
Inventory turnover
Maintained mark-up (dollars)
Margin percentage
Mark-up percentage
Net receipts
Net sales
Retail price
Return on capital invested
Sales per square foot
Stock turnover days
Total asset sales ratio
Turnover
Salary
Real absence hours
Real absence share
Real GPWH
Real overtime hours
Real overtime share
Real TWH
<table>
<thead>
<tr>
<th>Financial Parameters</th>
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<tbody>
<tr>
<td>Real working hours</td>
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<tr>
<td>Salary</td>
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<td>Salary amount</td>
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<td>Salary amount exchange currency</td>
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<td>Salary hours</td>
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<td>Salary turnover share</td>
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<tr>
<td><strong>Salary Targets</strong></td>
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<tr>
<td>Real absence hours</td>
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<td>Real GP work hours</td>
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<td>Real total work hours</td>
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<td>Salary absence percentage</td>
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<td>Salary GP work hour</td>
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<td><strong>Hourly Sales</strong></td>
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<td>Customers per hour</td>
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<td>Discount</td>
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<td>Gross profit</td>
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<td>Items</td>
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<td>Margin per customer</td>
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<td>Number of customers</td>
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<td>Sales growth year</td>
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<td>Sales per customer</td>
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<td>Sales trend percentage</td>
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<td>Sales view</td>
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<tr>
<td>Total number of stores</td>
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<tr>
<td><strong>Budget Sales</strong></td>
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<tr>
<td>Budget gross profit</td>
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</tbody>
</table>
Budget number of customers
Budget sales
Customers
Discount
Gross profit
Items
Sales
Sales exchange currency
Sales VAT

Payment with Point-of-Sale (POS) Statistics
Amount
Amount exchange currency
Items
Number of customers
Number of items
Refund amount
Refund count
Sales income VAT
Time range
Transaction cancel amount
Transaction cancel count
Transaction cancel percentage
Void amount
Void count
Void percentage
Zero sale count

Hourly Product Sales
Gross profit percentage
Item discount
Item gross profit
Item quantity
Item sales
Item sales exchange currency
Item sales VAT
Items sold
Transportation and Warehousing

Annualized inventory turns
Annualized cost of goods sold (COGS)/average daily inventory value
Backlog value
Value of open, not yet fulfilled, booked order lines
Book to fulfil ratio
Booked order value/fulfilled value
Book to ship days
Average of shipped date: Firm date (booked date used if no firmed date)
Booked order value
Booked order line value (not including returns)
Claims percentage for freight costs
Customer order promised cycle time
Defects per million opportunities
Inventory months of supply
On-time line count
On-time pickups
Pick exceptions rate
Percentage of picks with exceptions
Pick release to ship
Planned inventory turns
Planned cost of goods sold/planned inventory value
Planned margin
Planned revenue: Planned costs
Planned margin percentage
Planned margin/planned revenue
Planned on-time shipment
Planned service level (percentage of shipments shipped on time)
Planned resource utilization
Planned resource usage
Product revenue
Product sales revenue (not including service) recognized in selected period (based on AR invoice lines)
Product revenue backlog
Value of booked order lines less returns plus deferred revenue backlog (invoiced but not recognized)
Production value
Value of work-in-process (WIP) completions into inventory
Production to plan rate
Production standard value/planned standard value
Receipt to put-away
Time elapsed from pick release to ship confirm
Time elapsed from receipt
Transit time

Utilities
Annual labour cost per device
Average cost per job category
Average cost per megawatt produced
Average labour hours per device per year
Average maintenance cost per mile of pipe/line/cable
Average number of days each work order is past due
Average number of labour hours to complete a maintenance task
Average response time to fix breaks
Average revenue per megawatt produced
Average time to settle a rate case
Consumption analysed by units consumed and target reduction achieved
Crew productivity
Drinking water quality: Percentage of water tests that meet regulatory standards
Electrical grid load
Equipment failure rate
Equipment unavailability, hours per year: Planned maintenance
Equipment unavailability, hours per year: Sustained fault
Equipment unavailability, hours per year: Temporary fault
Equipment unavailability, hours per year: Unplanned maintenance
Maintenance backlog
Maintenance cost as a percentage of manufacturing cost
Maintenance technician's skill level improvement, year over-year
Mean time to repair
Number of complaints received by type
Number of customers who were cut off due to violations of regulations
Number of disconnections
Number of pending work orders
Number of power failures per year
Number of reported gas leakages per 1,000 households
Number of sewage blockages per month/year
Number of staff per 1,000 customer connections
Number of uncontrolled sewage overflows affecting private properties
Outage time per event
Percentage of customers that would characterize their bills as accurate and timely
Percentage of possible power revenue billed
Percentage reduction in number of complaints to the local regulatory body
Percentage reduction in number of employee injuries
Percentage reduction in number of equipment failures
Percentage of maintenance work orders requiring rework
Percentage of man-hours used for proactive work
Percentage of scheduled man-hours to total man-hours
Profit redistribution (rural electric coops)
Reduction in hazardous liquid spill notification time
Reduction or stabilization in rates (municipally owned utilities)
Response time to gas or water leaks
Sewage system reliability
Station unavailability: Planned maintenance
Station unavailability: Sustained fault
Station unavailability: Temporary fault
Total shareholder returns (investor-owned utilities)
Total time to complete new customer connections
Transformer/pump station reliability
Voltage deviations per year
Water system reliability
Wholesale Trade

Dock turnaround time
Freight costs (minimize costs without affecting deliveries)
Inventory accuracy, stock outs
Inventory carrying costs
Inventory turns per year
Logistics costs per year
Low-velocity inventory comparison through sectors
Order fill rate and accuracy
Technology used to execute inventory strategies
Warehouse flow-through (or some measure of yard or warehouse productivity)
Wholesale revenue
Total factor productivity
Labour productivity
Return on assets
Profit margin
Debt to equity
Inventory turnover
Asset utilization
Collection efficiency