

# KPIs LISTED BY SECTOR

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AN INTRAFOCUS GUIDE

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# KPIS LISTED BY SECTOR

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## WHAT ARE KEY PERFORMANCE INDICATORS?

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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 an 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.

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## KPIS BY DISCIPLINE

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### HUMAN RESOURCES

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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

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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**

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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

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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**

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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

Percentage of converted opportunities

Percentage of online sales revenue

Percentage of sales due to launched product/services

Percentage of sales representatives to achieve quota

Percentage of sales revenue via partner channel

Pipeline by sales stage

Qualified leads

Qualified opportunities

Revenue per sales person

Sales capacity

Sales cycle time

Sales per department

Sales person turnover

Sales quota

Time utilization

Un-weighted sum of deal size in sales pipeline

Value of sales lost

Win/loss ratio percentage

## **INFORMATION TECHNOLOGY**

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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

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## KPIS BY INDUSTRY

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### ACCOMMODATION AND FOOD

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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

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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

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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**

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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)

Creditor 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

Market share

Net change in cash

Net interest margin

Net new money

Net profit

Net profit margin

Number of budget deviations

Number of invoices outstanding

Number of past due loans

Operating income

Operating leverage

Operating margin

Operating profit margin

Other current liabilities

Other noncurrent liabilities

Percentage of accuracy of periodic financial reports

Percentage of effectiveness in payables management

Percentage of budget deviation relative to total budget

Percentage of electronic invoices

Percentage of financial reports issued on time

Percentage of invoices requiring special payment

Percentage of invoices under query

Percentage of legal budget spent outside

Percentage of low-value invoices

Percentage of payable invoices without purchase order

Preferred stock equity

Product turnover ratio

Profit

Profit loss due to theft

Profit margin

Profit per product

Quick ratio

Rate of return on assets

Rate of return on equity

Return on assets

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

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- 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**

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- 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/antispymware software

Percentage of systems with latest antivirus/antispymware 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

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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

Real working hours

Salary

Salary amount

Salary amount exchange currency

Salary hours

Salary turnover share

Salary Targets

Real absence hours

Real GP work hours

Real total work hours

Salary absence percentage

Salary GP work hour

Salary overtime percentage

Salary target absence percentage

Salary target GP work hour

Salary target overtime percentage

Salary target turnover percentage

Salary target work hour

Salary turnover percentage

Hourly Sales

Customers per hour

Discount

Gross profit

Items

Margin per customer

Number of customers

Sales growth year

Sales growth year percentage

Sales last year

Sales per customer

Sales trend percentage

Sales view

Total number of stores

Budget Sales

Budget gross profit

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**

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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

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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

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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

intra**focus**

