



# Key Performance Indicators Listed by Sector

intra**focus**

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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 an 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

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

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)  
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

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/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

### 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

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