



## Financial Management: Planning and Management Accounting

**There is a fee associated with participation in APQC's Open Standards Research. If you have any questions about the fee, please contact the APQC helpdesk for more information.**

**This document should be used as a guide in the offline collection of data. APQC cannot accept submissions using this file. Please contact the APQC helpdesk on [helpdesk@apqc.org](mailto:helpdesk@apqc.org) for more information about offline submission.**

### OSBC DATABASE PRIVACY AND PROTECTION OF PERSONAL INFORMATION

Please refer to APQC's [privacy statement](#) for disclosures relating to the collection and use of your personal information.

### Instructions

#### Research project structure

APQC OSBC research projects are designed to collect a wide variety of information about your entire organization, with a specific emphasis on the particular business entity for which the research is being collected.

Each survey is divided into a number of sections, separated by a block of introductory text. The first section contains questions about your organization as a whole. The second section contains general questions about your particular business entity. Each of the subsequent sections of the research project presents questions about specific processes and activities in your business entity. Each of these process-specific sections corresponds to APQC's [Process Classification Framework](#).

Before each section containing process-specific questions, you are presented with a list of components of the PCF. This list identifies which components of the PCF are addressed by this particular section of the research project. The numbers in the list correspond to the PCF's unique numbering scheme. Questions within the section will address specific activities for the stated component of the PCF.

#### Navigation, saving results, and submitting a survey

The survey is presented in pages. Each page has at least one question on it. Each question on each page should be answered. A survey may also have a question that must be answered in order to proceed. Required questions are identified by the word "Required" in red letters.

Use the buttons at the bottom of each page to navigate throughout the survey. (To avoid data loss, do not use the browser "Back" and "Forward" buttons to navigate through the survey.) As you navigate through the survey using the "Back" and "Forward" buttons, your data are saved to APQC's secure servers.

The progress indicator at the bottom of each page displays a bar graph and a percentage that indicate your progress in navigating through the survey. The progress indicator does not account for completed questions, only for your relative position in the survey.

To exit the survey before you have completed all questions, click the Save button at the bottom of the survey page, then close your browser. The system will present you a link to your particular instance of the survey. Use that link to return to the survey at any time.

Once you have completed the survey, click the Submit button on the last survey page. By submitting your survey results, you will notify APQC that your data are ready for validation. You will not be able to create, review, update or delete your answers after you have submitted the survey, so ensure that you have accurately documented your answers before you submit.

#### Cookies, one browser

The APQC OSBC survey tool uses a "cookie" to associate you to a particular survey instance. Your cookie is unique to the computer you used to start the survey and is the only key that you have to access your data. Should you lose your cookie, you will be unable to complete the survey and will need special assistance from APQC. Do not delete your APQC cookies until after you have submitted your survey data.

Because this cookie is unique to the computer you used to start the survey, other users will be unable to contribute results and data to the survey unless they have physical access to the browser you used to start the survey.

Visit the [Browser Setup](#) page for more information about configuring your browser to use cookies.

#### JavaScript

The APQC survey application uses JavaScript for enhanced validation and usability features. In order to complete these surveys, you must use a browser that supports JavaScript, and you must have JavaScript enabled. Visit the [Browser Setup](#) page for more information.

#### Printing

To print a copy of the entire survey, you should use the Preview version of the survey. This view consolidates all of the questions associated with the particular survey onto a single printable browser page. No answers or personal data are contained on the Preview version of the survey.

As you navigate through the survey, you may print each page to record your answers. There is no facility to review all of your answers on one page.

#### Definitions

Each survey has a set of definitions associated with it that are unique to the process grouping covered by the survey. Throughout the survey, questions may have links to survey definitions.

Accurate results depend on a common understanding of the terminology used across survey respondents, so take special care to review the definitions in the glossary thoroughly. Common terms may be defined differently than you expect. When in doubt, contact APQC for guidance.

**Reasonable numbers**

The survey asks for a number of detailed pieces of information. If you do not have the exact information that a question asks for, please provide a reasonable approximation. If you cannot provide a reasonable approximation, please leave the answer blank.

There are questions in this survey that ask for current and historical financial information. This information can often be found in the most recent financial and annual reports of your organization or from your finance function. For government entities, operating reports and budgets can be a valuable source. It is important that APQC have this data from you in order to calculate meaningful metrics and provide you with a robust comparative report against key peer groups. Please contact [the OSBC helpdesk](#) if we can be of assistance.

**Reporting period**

All questions in the survey, unless expressed otherwise, request data from the last complete fiscal year of your organization's or business entity's operations. Please be sure to provide the end-date of the fiscal year for which you are providing data. If you have any questions about the reporting period, please contact the OSBC help desk. (Contact information is provided below.)

**Question numbers may skip**

Occasional changes to the survey may result in the addition or removal of questions. Due to this activity, the question numbers in the survey may occasionally skip one or more numbers. Furthermore, some surveys will hide questions depending upon answers to previous questions. If you have any questions about the order of questions in the survey, please contact the OSBC help desk.

**Contacting APQC with questions**

For any questions regarding the survey mechanics, the survey content, or general survey inquiries, please contact the OSBC help desk via telephone at +1.800.776.9676 (toll free, U.S. only) or +1.713.681.4020, or via e-mail at [osbc@apqc.org](mailto:osbc@apqc.org).

**Survey Scope**

This survey is designed to be modular in nature. The following processes are addressed by this survey:

- **8.1** Perform planning and management accounting
  - **8.1.1** Perform planning/budgeting/forecasting
  - **8.1.2** Perform cost accounting and control
  - **8.1.3** Perform cost management
  - **8.1.4** Evaluate and manage financial performance
- **8.4** Manage fixed assets
  - **8.4.1** Perform capital planning and project approval

The survey contains a general background section followed by a number of process specific sections. The process specific sections contains questions addressing the PCF components identified above.

**General Background Questions**

Please provide your value responses with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., 1325.23, not \$1,325.23).

\*210.0010 Please indicate the currency (e.g., US Dollar, Euro, Japanese Yen, etc.) used for monetary responses provided in this survey.  
*This question must be answered in order to proceed to the next page.*

Choose one

210.0020 Provide the end date of the twelve-month period for which your [business entity](#) will be providing data. (All questions in the survey, unless expressed otherwise, request data from the last complete fiscal year of your organization's or business entity's operations. Pro-rata data are not acceptable, only actual data should be submitted. Please be sure to provide the end-date of the fiscal year for which you are providing data. If you have any questions about the reporting period, please contact the OSBC help desk on [osbc@apqc.org](mailto:osbc@apqc.org).)

Period end date

Year	Month
* Choose one	* Choose one

210.0030 What is the number of all employees ([temporary](#), [part-time](#), and [full-time](#)) at your business entity?

Number of employees (headcount)

210.0040 What is your entire organization's [total annual revenue](#)? (Note that this question refers to the entire organization rather than the business entity defined for purposes of this survey effort. For example, the surveyed business entity could be a business unit of a publicly traded company, in which case this question should be answered as the corporate parent's total annual revenue.)

- No corporate parent / independently owned facility
- Less than \$100 million US Dollars
- \$100 million to \$499 million US Dollars
- \$500 million to \$999 million US Dollars
- \$1 billion to \$5 billion US Dollars
- \$6 billion to \$10 billion US Dollars
- More than \$10 billion US Dollars

210.0050 What is the highest level of process ownership within your organization for the planning and management accounting processes?  
(Select only one.)

- Global
- Regional
- Business unit or some similar division such as product lines

Activity	1 - Strongly disagree	2	3	4	5 - Strongly agree	6 - Don't know
210.0060 Is internal and external structured and unstructured data integrated into an enterprise analytic warehouse in a timely manner?						
210.0070 Is real-time data integrated and organized so internal users can access consistent applicable real-time information?						
210.0080 Is there a robust enterprise-wide strategy championed by a data czar, who defines priorities for data acquisition, availability and analytics?						
210.0090 Does a comprehensive federated metadata system ensure all data is consistently defined across the enterprise?						

Activity	1 - No Enterprise-wide standards – left to business unit's discretion to maximize performance	2 - Enterprise-wide standards are recommended but left to business unit's discretion	3 - Enterprise-wide standards are mandated for all business units and enforced	4 - We don't see any value in enterprise-wide standards
210.0100 What is your corporate philosophy on information standards (i.e., does the enterprise beyond Finance believe in one version of the truth) <b>today</b> ?				
210.0110 What is your corporate philosophy on information standards (i.e., does the enterprise beyond Finance believe in one version of the truth) <b>in three years</b> ?				

Activity	1 - No plans to adopt	2 - Started (<25%)	3 - Partially achieved (25-50%)	4 - Partially achieved (51-75%)	5 - Enterprise-wide (>75%)
210.0120 Does your organization adhere strictly to common finance data definitions and data governance?					
210.0130 Has your organization implemented a standard financial chart of accounts?					
210.0140 Does your organization use standard / common finance processes (e.g., standard way of doing accounts payable)?					
210.0150 Does your organization adhere strictly to process ownership (e.g., individual process strategies led by a single owner)?					

Activity	1 - ineffective	2	3	4	5 - very effective
210.0160 How effectively do you think your finance organization has addressed and improved developing your people in the finance organization?					
210.0170 How effectively do you think your finance organization has addressed and improved operational planning and forecasting (e.g., customer opportunity pipeline, customer order)?					
210.0180 How effectively do you think your finance organization has addressed and improved <b>implementing</b> a common reporting platform?					
210.0190 How effectively do you think your finance organization has addressed and improved <b>deploying</b>					

a common reporting platform?					
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210.0200 What is the [total annual revenue](#) for your business entity? *(If your business entity is a support unit such as a shared services center and, therefore, does not directly generate revenue, then provide the revenue amount for the units/business entities you support.)*

Total annual revenue

210.0210 What is the total annual selling, general, and administrative (SG&A) costs incurred by your business entity? *(Include all compensation and benefits (excluding incentive compensation), direct operating costs, research and development costs, supplies, maintenance time and expenses, subscriptions, publications, and related costs.)*

Total selling, general, and administrative cost

210.0220 What is the [total annual cost of continuing operations](#) incurred by your business entity? *(If your business entity is a support unit such as a shared services center, then include the costs for the units/business entities you support.)*

Total annual cost of continuing operations

210.0230 Approximately in how many countries, including your own, does your business entity operate?

Number of countries

210.0240 Which of the following best describes the customer strategy for your business entity? *(Select only one.)*

- [Cost leadership](#)
- [Product/service differentiation](#)
- [Focus on the customer](#)

210.0250 Which of the following statements best describes the role your business entity performs in the corporate organization? *(Select only one.)*

- [Headquarters](#)
- [Shared services center/centralized processing center](#)
- [Manufacturing, operating, or business unit](#)

210.0260 Which of the following terms best describes the market conditions in which your business entity mainly operates? *(Select only one.)*

- Relatively new, emerging market
- Growth market
- Mature market
- Generally in decline

210.01270 What is your assessment of your business entity's overall performance relative to industry peers?

- Top quartile
- Middle half
- Bottom quartile

210.0280 Which of the following best describes your organization's maturity with regards to information availability and analysis capabilities? *(Options are listed in increasing order of maturity; select the option that best describes your organization's maturity.)*

We don't have regular access to data beyond basic transactions. Data is stored in spreadsheets or system extracts. Analysis is not

performed on a regular basis and decisions are based on instinct or anecdote.

Data is in department or line-of-business silos. Insight generation is only performed on an ad hoc or periodic basis. Decisions may be supported by data, but are primarily based on past experience.

Structured operational data is available and may include some basic external data. Insights are generated at department or line-of-business level. Decision making is focused on analyzing past actions and consequences.

Traditional and unstructured data is integrated and available from enterprise sources as well as some external data. While data is available to many people based on their roles and needs, using it might require some technical assistance. Decision making involves historic analysis and predictive algorithms.

Real-time, internal and external data is readily accessible across the enterprise based on need. Information is shared extensively across the enterprise. The data is integrated real-time and users can access, manipulate and visualize data on demand. Data-driven decision making is part of the organization's culture.

210.0290 Which of the following best describes the maturity with regards to information availability and analysis capabilities, that you think your organization **SHOULD** have in order to be competitive / on par with peers? (*Options are listed in increasing order of maturity. This question is intended as a subjective measure of the level of analytics maturity required to compete within the industry.*)

We don't have regular access to data beyond basic transactions. Data is stored in spreadsheets or system extracts. Analysis is not performed on a regular basis and decisions are based on instinct or anecdote.

Data is in department or line-of-business silos. Insight generation is only performed on an ad hoc or periodic basis. Decisions may be supported by data, but are primarily based on past experience.

Structured operational data is available and may include some basic external data. Insights are generated at department or line-of-business level. Decision making is focused on analyzing past actions and consequences.

Traditional and unstructured data is integrated and available from enterprise sources as well as some external data. While data is available to many people based on their roles and needs, using it might require some technical assistance. Decision making involves historic analysis and predictive algorithms.

Real-time, internal and external data is readily accessible across the enterprise based on need. Information is shared extensively across the enterprise. The data is integrated real-time and users can access, manipulate and visualize data on demand. Data-driven decision making is part of the organization's culture.

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210.0300 Does your organization use an [enterprise resource planning \(ERP\) system](#) to coordinate key business information, resources, and activities across the value chain?

- Yes
- No

210.0310 Which of the following best describes your business entity's compliance with currently accepted accounting standards? (*Please contact your company's financial reporting department for guidance in answering this question if needed.*)(*Please select only one option.*)

- My business entity is currently compliant with the [International Financial Reporting Standards \(IFRS\)](#).
- My business entity is currently compliant with [United States Generally Accepted Accounting Principles \(US GAAP\)](#).
- My business entity is currently converting from United States or local Generally Accepted Accounting Principles (GAAP) to the International Financial Reporting Standards (IFRS).
- My business entity is currently compliant with local Generally Accepted Accounting Principles (GAAP) other than US GAAP and IFRS.

*If you selected other please specify with which standard your business entity is compliant:*

210.0320 For the process [planning, budgeting, and forecasting](#), which of the following best describes your business entity's role? (*Select only one.*)

- Self-supporting; performs most aspects of this process
- Relies on other [business units](#) for this process
- Relies on [shared services center](#) for the process
- Serves as a shared services center for the process
- [Outsources](#) to third party

210.0330 How frequently does your business entity change/improve the planning/budgeting/forecasting process?

- Monthly
- Quarterly
- Annually
- Once every 2 years
- Other (Please describe)

If you selected "Other," please specify.

210.0340 How frequently does your business entity update rolling forecasts?

- More than once a month
- Monthly
- Quarterly
- Other (Please describe)
- Do not use rolling forecasts

If you selected "Other," please specify.

210.0350 For what period does your business entity update the rolling forecast?

- One Month
- Two Months
- One Quarter
- One Year
- Other (Please describe)
- Do not use rolling forecasts

If you selected "Other," please specify.

210.0360 Which of the following best describes the system used in the process "perform planning, budgeting, and forecasting"? (*Select only one system.*)

- Manual/spreadsheet
- Internally developed technology
- SAP (incl. OutlookSoft, SRC, Cartesis, etc.)
- Oracle (incl. PeopleSoft, J.D. Edwards, etc.)
- Lawson Software
- Cognos
- Infor (incl. Comshare, GEAC and Baan)
- Other system
- Not applicable / no system used

If you selected "Other," please specify.

210.0370 To what extent is your business entity's budget/forecast system integrated with financials (general ledger)? (*Select only one*)

- No integration
- Some integration
- Full integration

210.0380 How many [full-time equivalents](#) (FTEs) were employed during the year to perform the process *perform planning, budgeting, and forecasting*? (*Use up to two decimal places if needed.*)

Number of FTEs

210.0390 Using the total annual cost for the process "perform planning, budgeting, and forecasting" please allocate that cost into the following cost categories.

Cost category	Cost
a. Annual <a href="#">personnel cost</a> (compensation and benefits) for those classified as FTEs in question 210.0380	
b. Annual <a href="#">systems cost</a> (direct and/or allocated to the business entity)	
c. Annual <a href="#">overhead cost</a> (direct and/or allocated to the business entity)	
d. Annual <a href="#">other cost</a>	

e. Annual <a href="#">outsourced cost</a>	
f. Total cost of the process <i>perform planning, budgeting, and forecasting</i>	

210.0400 Using the total number of FTEs from question 210.0380 for the process ""perform planning, budgeting, and forecasting"", please allocate those FTEs among the following activities: *(Use a decimal if needed, and use a zero if no FTEs perform this activity.)*

Activities	FTEs
a. <a href="#">Management activities</a>	
b. Develop and maintain budget policies and procedures	
c. Prepare periodic budgets and plans	
d. Prepare periodic forecasts	
e. Total number of FTEs performing the process <i>perform planning, budgeting, and forecasting</i> (must equal 210.0380)	

210.0410 How many full-time equivalent (FTE) days are spent on the following activities in the process "perform planning, budgeting, and forecasting"? *(1 FTE day = 1 person working 8 hours, 2 FTE days = 1 person working 16 hours or 2 persons working 8 hours each.)*

Activity	FTE days
a. Budgeting <a href="#">controllable expenses</a>	
b. Budgeting <a href="#">non-controllable expenses</a>	
c. Collecting and manipulating budget data	
d. Total FTE days in the process <i>perform planning, budgeting, and forecasting</i>	

210.0420 Overall, how is the budget developed for your business entity? *(Select only one)*

- Top down
- Bottom up
- Hybrid (top down and bottom up)
- Other (please describe)

If you selected "Other," please specify.

210.0430 How is the planning/budgeting/forecasting process managed within your organization? *(Options are listed in increasing order of maturity. Please select the highest level of maturity that your organization has achieved. Select only one.)*

- Decision making is based on instincts and "gut feel". Planning/budgeting/forecasting and cash management are informal activities.
- Departmental planning is based on local information.
- Enterprise guidelines are in place for planning and decision making.
- A robust data-driven enterprise planning and reporting capability exists, and we are building towards forecasting exposure management.
- It is a data driven planning and decision making culture whereby planning and budgeting set strategic organizational goals

210.0440 Approximately how many budget versions are produced during the budget cycle before [approval](#) of the final budget (budget iterations)?

Number of budget versions

210.0450 Does your business entity use workflow technology to enable the budgeting process?

- Yes
- No

210.0460 For the complete budget (P&L, Balance Sheet, Cash/Cash Flow) what is the total number of line items budgeted?

Number of line items

210.0470 Has your business entity eliminated the annual budget process?

- Yes
- No

If you answered "yes" to the previous question, please explain.

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210.0480 Which of the following budgeting and forecasting techniques are used by your business entity? *(Select all that apply.)*

- [Activity-based budgeting](#)
- [Zero-based budgeting](#)
- [Rolling Forecast](#)
- [Last year plus percentage](#)
- [Demand-pull](#)
- Predictive modeling, e.g. stochastic
- Other (please describe)

If you selected "Other," please specify.

210.0490 What is your business entity's average cycle time in calendar days (including weekends) to complete the annual budget?

Cycle time in days

210.0500 What is the average cycle time in calendar days (including weekends) to prepare the financial forecast?

Cycle time in calendar days

210.0510 What is your business entity's average cycle time in calendar days (including weekends) to update/revise the rolling forecast?

Cycle time in days

210.0520 Overall, what is your business entity's typical forecast accuracy?

- Within +/- 0.25 %
- Within +/- 0.5%
- Within +/- 1.0%
- Within +/- 2.0%
- Greater than +/- 2.0%

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210.0530 What is your business entity's inventory cost forecasting percentage error? *Please calculate as: the absolute value of ((Projected – Actual inventory cost) / Actual inventory cost) \* 100).*

Inventory cost forecasting error

210.0540 What is your business entity's total personnel expense forecasting percentage error? *Please calculate as: the absolute value of ((Projected – Actual total personnel expense) / Actual personnel expense) \* 100.*

Personnel expense forecasting error

210.0550 What is your business entity's total sales forecasting percentage error? *Please calculate as: the absolute value of ((Projected – Actual sales) / Actual sales) \* 100.*

Sales forecasting error

210.0560 To what extent is the corporate board involved in modifying and approving your business entity's budget? *(Select only one.)*

- No involvement
- Limited involvement
- Strong involvement

210.0570 Is the performance incentive/reward program influenced by performance against budget/forecast? *(Select only one)*

- Yes, to a significant degree (weighs 25+% in overall incentive program)
- Yes, to a small degree (weighs <25% in overall incentive program)
- No

210.0580 To what extent is your business entity's [chart of accounts](#) standardized for all operating business entities? *(Select only one.)*

- No standardization
- Moderate standardization
- Full standardization

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210.0590 To what extent does your business entity use standard/computer models to determine further sales [trends](#) based on historical data? *(Select only one.)*

- Never do this
- Sometimes do this
- Typically do this

210.0600 How frequently does your business entity review budget/forecast to actual?

- Real time
- Weekly
- Monthly
- Quarterly
- Annual
- Other (please describe)

If you selected "Other," please specify.

210.0610 Thinking about your entire process *perform planning, budgeting, and forecasting*, what do you see as the key operational processes or management techniques that contribute to your organization's success, if any? *(Please list the top three.)*

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This concludes the *perform planning/budgeting/forecasting* component of the survey.

Proceed to the next page to begin the *perform cost accounting and control* and *perform cost management* components of the survey. Processes and activities included in this component of the survey include:

- **8.1** Perform planning and management accounting

- 8.1.2 Perform cost accounting and control
  - 8.1.2.1 Perform inventory accounting
  - 8.1.2.2 Perform cost of sales analysis
  - 8.1.2.3 Perform product costing
  - 8.1.2.4 Perform [variance analysis](#)
  - 8.1.2.5 Report on profitability
- 8.1.3 Perform cost management
  - 8.1.3.1 Determine key cost drivers
  - 8.1.3.2 Measure cost drivers
  - 8.1.3.3 Determine critical activities
  - 8.1.3.4 Manage asset resource deployment and utilization

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or email [OSBC Helpdesk](#).

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210.0620 For the process *perform cost accounting and control*, which of the following best describes your business entity's role? (*Select only one.*)

- Self-supporting; performs most aspects of this process
- Relies on other [business units](#) for this process
- Relies on [shared services center](#) for the process
- Serves as a shared services center for the process
- [Outsources](#) to third party

210.0630 For the process *perform cost management*, which of the following best describes your business entity's role? (*Select only one.*)

- Self-supporting; performs most aspects of this process
- Relies on other [business units](#) for this process
- Relies on [shared services center](#) for the process
- Serves as a shared services center for the process
- [Outsources](#) to third party

210.0640 Which of the following best describes the frequency with which your business entity performs the cost accounting and control processes?" (*Select only one.*)

- Perpetual/rolling
- Weekly
- Monthly
- Quarterly
- Twice per year
- Annually

210.0650 Which of the following best describes the frequency with which your business entity performs the cost management process?" (*Select only one.*)

- Perpetual/rolling
- Weekly
- Monthly
- Quarterly
- Twice per year
- Annually

210.0660 Which of the following best describes the system that your business entity uses for the processes "perform cost accounting and control" and "perform cost management?" (*Select only one.*)

- Manual/spreadsheet
- Internally developed technology
- SAP (incl. OutlookSoft, SRC, Cartesis, etc.)
- Oracle (incl. PeopleSoft, J.D. Edwards, etc.)
- Lawson Software
- Cognos
- Infor (incl. Comshare, GEAC and Baan)
- Other system
- Not applicable / no system used

If you selected "Other," please specify.

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Please provide your response with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal

mark, not a comma (e.g. **1325.23** not \$1,325.23).

The processes *perform cost accounting and control* and *perform cost management* have been combined for the accumulation of costs and FTE data in this section of the survey.

210.0670 How many [full-time equivalents \(FTEs\)](#) were employed during the year to perform the processes *perform cost accounting and control* and *perform cost management*? (Use up to two decimal places if needed.)

Number of FTEs

210.0680 Using the total annual cost for the processes "perform cost accounting and control" and "perform cost management", please allocate that cost into the following cost categories.

Cost category	Cost
a. Annual <a href="#">personnel costs</a> (compensation and benefits) for those classified as FTE's in question 210.0670	
b. Annual <a href="#">systems costs</a> (direct and/or allocated to the business entity)	
c. Annual <a href="#">overhead costs</a> (direct and/or allocated to the business entity)	
d. Annual <a href="#">other costs</a>	
e. Annual <a href="#">outsourced costs</a>	
f. Total cost of the processes "perform cost accounting and control" and "perform cost management"	

210.0690 Using the total number of FTEs from question 210.0670 for the processes ""perform cost accounting and control"" and ""perform cost management"", please allocate those FTEs among the following activities: (Use a decimal if needed, and use a zero if no FTEs perform this activity.)

Activities	FTEs
a. <a href="#">Management activities</a>	
b. Perform inventory accounting	
c. Perform cost of sales analysis	
d. Perform product costing	
e. Perform variance analysis	
f. Report on profitability	
g. Determine key cost drivers	
h. Measure cost drivers on a periodic basis	
i. Determine critical activities	
j. Manage asset resource deployment and utilization	
k. Total number of FTEs performing the processes <i>perform cost accounting and control</i> and <i>perform cost management</i> (must equal 210.0670)	

210.0700 Which of the following financial statement items are included in the cost accounting methodology? (Select all that apply)

Sales/revenue

Cost of goods sold

Gross profit

Net profit

Inventory

Capital investment

Investment income

Cash

Receivables

Payables

Capital/equity

Cashflow from operations

Cashflow from investments

Cashflow from financing

Other

If you selected "Other," please specify.

210.0710 How does your business entity report variances? *(Select all that apply.)*

- Year to date, by month
- Year to date, by quarter
- Versus prior year
- Last 12 months, by month
- Last four quarters, by quarter

210.0720 Which of the following best describes the established levels of materiality your business entity uses for investigating variances? *(Select only one.)*

- None; all variances are reviewed and/or investigated
- Review only variances greater than 10 percent
- Review only variances greater than 20 percent
- Review only variances greater than 30 percent
- Review only variances of a fixed amount

210.0730 Are product/service costs based on common standards? *(e.g., costs are applied to products or services based on standard rates and quantities.)*

- Yes
- No

210.0740 How well is [cost behavior](#) understood by the following management levels at your business entity? *(Select only one per management level.)*

management levels	Strong understanding	Moderate understanding	Little or no understanding
a. By line management			
b. By senior non-finance management			
c. By senior finance management			

210.0750 How sensitive is your principal market to cost? *(Select only one.)*

- Insensitive
- Somewhat insensitive
- Sensitive
- [Very sensitive](#)

210.0760 What method does your business entity use for [allocation](#) of overhead cost to products, markets, services, or prospects? *(Select only one.)*

- Single basis
- Multiple basis
- Combination of single and multiple basis
- [Activity-based costing](#)

210.0770 Does your business entity use [activity-based costing](#) (ABC)? *(Select only one.)*

- Never used
- Used only on individual project basis
- Routinely used for actual costing and/or budget development
- Other

If you selected "Other," please specify.

210.0780 What percentage of your cost base is accounted for by activity-based costing? *(Appropriate values are in the range of 0 to 100.)*

Percentage of cost base  
  
%

210.0790 To what extent does your research and development (R&D) function communicate closely and effectively with your marketing/sales/demand forecasting function? *(Select only one.)*

Never do this  
Sometimes do this  
Typically do this

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210.0800 To what extent does your business entity emphasize an open/continuous communication between accounting and production departments? *(Select only one.)*

Not emphasized  
Moderately emphasized  
Strongly emphasized

210.0810 To what extent are performance targets and comparisons to actual performance made readily available throughout the entire organization? *(Select only one.)*

Not at all  
To some extent  
Fully available to authorized users

210.0820 To what extent are standard forms and information used in the cost accounting process in order to simplify data gathering and analysis? *(Select only one.)*

No standardization  
Moderate standardization  
Full standardization

210.0830 To what extent does your business entity have online/real-time access to inventory and product cost data? *(Select only one.)*

Data updated only after monthly close  
Data updated on a real-time basis  
Extensive and customizable reports available in real time

210.0840 To what extent are your business entity's production cost and inventory planning systems [automated](#)? *(Select only one.)*

Limited automation  
Moderate automation  
Full automation

210.0850 Thinking about your entire process *perform cost accounting and control* and *perform cost management* operation, what do you see as the key operational processes or management techniques that contribute to your organization's success, if any? *(Please list the top three.)*

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This concludes the *perform cost accounting and control* and *perform cost management* components of the survey.

Proceed to the next page to begin the *evaluate and manage financial performance* component of the survey. Processes and activities included in this component of the survey include:

- **8.1** Perform planning and management accounting
  - **8.1.4** Evaluate and manage financial performance
    - **8.1.4.1** Assess customer and product profitability
    - **8.1.4.2** Evaluate new products
    - **8.1.4.3** Perform life cycle costing
    - **8.1.4.4** Optimize customer and [product mix](#)
    - **8.1.4.5** Track performance of new customer and product strategies

- **8.1.4.6** Prepare activity-based performance measures
- **8.1.4.7** Manage continuous cost improvement

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or email [OSBC Helpdesk](#).

210.0860 For the process *evaluate and manage financial performance*, which of the following best describes your business entity's role? *(Select only one.)*

- Self-supporting; performs most aspects of this process
- Relies on other [business units](#) for this process
- Relies on [shared services center](#) for the process
- Serves as a shared services center for the process
- [Outsourced](#) to third party

210.0870 Which of the following best describes the frequency with which your business entity performs the process "evaluate and manage financial performance"? *(Select only one.)*

- Perpetual/rolling
- Weekly
- Monthly
- Quarterly
- Twice per year
- Annually

210.0880 Which of the following best describes the system that your business entity uses for the process "evaluate and manage financial performance?" *(Select only one.)*

- Manual/spreadsheet
- Internally developed technology
- SAP (incl. OutlookSoft, SRC, Cartesis, etc.)
- Oracle (incl. PeopleSoft, J.D. Edwards, etc.)
- Lawson Software
- Cognos
- Infor (incl. Comshare, GEAC and Baan)
- Other system
- Not applicable / no system used

If you selected "Other," please specify.

Please provide your response with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g. **1325.23** not \$1,325.23).

The processes *perform cost accounting and control* and *perform cost management* have been combined for the accumulation of costs and FTE data in this section of the survey.

210.0890 How many full-time equivalents ([FTEs](#)) were employed during the year to perform the process *evaluate and manage financial performance*? *(Use up to two decimal places if needed.)*

FTEs

210.0900 Using the total annual cost for the process "evaluate and manage financial performance" please allocate that cost into the following cost categories.

Cost categories	Cost
a. Annual <a href="#">personnel costs</a> <i>(compensation and benefits)</i> for those classified as FTE's in question 210.0890	
b. Annual <a href="#">systems costs</a> <i>(direct and/or allocated to the business entity)</i>	
c. Annual <a href="#">overhead costs</a> <i>(direct and/or allocated to the business entity)</i>	
d. Annual <a href="#">other costs</a>	
e. Annual <a href="#">outsourced costs</a>	
f. Total cost of the process <i>evaluate and manage financial performance</i>	

210.0910 Using the total number of FTEs from question 210.0890 for the process "evaluate and manage financial performance", please

allocate those FTEs among the following activities: *(Use decimal if needed and use a zero if no FTEs perform this activity.)*

Activities	FTEs
a. Management activities	
b. Assess customer and product profitability	
c. Evaluate new products	
d. Perform life cycle costing	
e. Optimize customer and product mix	
f. Track performance of new customer and product strategies	
g. Prepare activity-based performance measures	
h. Manage continuous cost improvement	
i. Total number of FTEs performing the process <i>evaluate and manage financial performance</i> (must equal 210.0890)	

210.0920 Which of the following best describes your organization's current level of monitoring and reporting of operational performance? *(Options are listed in increasing order of maturity. Please select the highest level of maturity that your organization has achieved. Select only one.)*

- My organization monitors few operations, performance, etc.
- My organization identifies some key metrics to track ad hoc.
- My organization develops a standard set of key performance metrics to track and reports on them periodically using historical information.
- My organization produces regular scorecards / scoreboards with near time data against a complete set of standard integrated key performance metrics.
- My organization uses a "closed loop" real-time reporting and feedback system in its day-to-day decision making, the results of which are monitored through real-time tracking of standardized performance metrics.

210.0930 How is data leveraged within your organization to assist in decision making? *(Options are listed in increasing order of maturity. Please select the highest level of maturity that your organization has achieved. Select only one.)*

- Simple aggregation of exposures and losses.
- Basic cause-and-effect analysis.
- Scenarios and "what if" analysis identify possible outcomes.
- Predictive analysis techniques project probable outcomes.
- Closed-loop self-adjusting algorithms analyze real-time data.

210.0940 To what degree does your organization use performance metrics and analytics to predict behavior and make informed decisions?

- Performance measurement and analysis is not consistently used for decision making purposes.
- Department silos use basic performance measures and analysis for decision making.
- Enterprise guidelines for performance metrics and analysis are established for decision making.
- Analysis of performance metrics allows for some predictive capabilities to make decisions.
- Analysis of performance metrics is conducted real time to make real time informed decisions.

210.0950 How does your business entity report profitability? *(Select all that apply.)*

- Organizational unit
- Customer
- Product (group)
- Market (segment)
- Geographic region
- Project/product life cycle

210.0960 Which of the following benefits have been realized through profitability reporting? *(Select all that apply.)*

- Better understanding of business
- Financial benefits
- Product rationalization
- Better customer service
- Customer rationalization
- Market rationalization
- Sourcing optimization
- Pricing modifications

210.0970 What is the average number of calendar days (including weekends) needed by your business entity to perform the financial evaluation of new products? *(Leave blank if you do not perform this activity.)*

Number of days

210.0980 Thinking about your entire process *evaluate and manage financial performance* operation, what do you see as the key operational processes or management techniques that contribute to your organization's success, if any? *(Please list the top three.)*

This concludes the *manage financial performance* component of the survey.

Proceed to the next page to begin the *manage fixed assets* component of the survey. Processes and activities included in this component of the survey include:

- **8.4** Manage fixed assets
  - **8.4.1** Perform capital planning and project approval
    - **8.4.1.1** Develop capital investment policies and procedures
    - **8.4.1.2** Develop and approve capital expenditure plans and budgets
    - **8.4.1.3** Review and approve capital projects and fixed asset acquisitions
    - **8.4.1.4** Conduct financial justification for project [approval](#)

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or email [OSBC Helpdesk](#).

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210.0990 How many [full-time equivalents \(FTEs\)](#) were employed during the year to perform the process *perform capital planning and project approval*? *(Use up to two decimal places if needed.)*

Number of FTEs

210.1000 What was the annual [personnel costs](#) *(compensation and benefits)* for those classified as FTEs in question 210.0810?

Personnel cost

210.1010 What is the average [cycle time](#) in calendar days (including weekends) to complete an approved capital expenditure plan? *(The cycle time begins with the preparation of preliminary capital spending estimates and ends when all necessary levels of management approve the capital expenditure plan.)*

Calendar days

210.1020 How many capital projects did your business entity approve in the past 12 months? *(For purposes of this question, capital projects include both budgeted and non-budgeted projects provided management approved them.)*

Number of capital projects

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210.1030 Of your business entity's total annual number of approved capital projects, what percentage is considered within or on budget for spending? *(For purposes of determining if a project is on budget, use a variance of no more than 5%.)*

Percentage of number of approved capital projects

%

210.1040 Thinking about your entire process *manage fixed assets*, what do you see as the key operational processes or management techniques that contribute to your organization's success, if any? *(Please list the top three.)*

210.1050 What additional *planning and management accounting* measures would you like to see included in future reports? *(For a list of current measures, click [here](#).)*

210.1060 Please indicate whether your organization would like to discuss the benchmarking results to learn more about reasons for possible performance gaps.

- Yes
- No

You have reached the end of the survey. You can use the **Previous** button to review your answers for accuracy and reasonableness. After pressing the **Submit** button, you will no longer be able to directly edit your data in this survey form.

The next step will be review and validation of your responses. APQC will contact you to conduct a final review of your responses and verify that your responses were as you intended.

Please click the **Submit** button to complete the survey and transmit your data.

In order to obtain a printed version of your completed survey, you will need to print each page **before** submitting your responses. After you select "submit", you will be unable to print your completed survey.

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or e-mail the OSBC Helpdesk at [OSBC Helpdesk](#).

