

ABOUT APQC's OPEN STANDARDS BENCHMARKING MEASURE LIST

The APQC Open Standards Benchmarking measure list concisely lists all of the measures currently available for a specific survey. These measures are organized by research area (A), the survey name (B), and finally by category of measure (C). The list identifies each measure's "metric group ID" number (D), the measure name (E), the formula in English as APQC computes it (F), the formula in question numbers specific to this survey (G), and whether or not the measure is a key performance indicator for its associated process (H).

ID #	NAME	FORMULA	KPI
FINANCIAL MANAGEMENT (FM) (A)			
FINANCE ORGANIZATION (93 MEASURES) (B)			
COST EFFECTIVENESS (7 MEASURES) (C)			
102860 (D)	Personnel cost to perform finance function per finance function FTE (E)	Personnel cost perform the function "manage financial resources" / Number of FTEs who perform the function "manage financial resources" (F) 208.0330a / 208.0310aa (G)	✓ (H)
103538	Total cost to perform the finance function as a percentage of revenue	(Total finance function cost / Total business entity revenue) * 100 (208.0330f / 208.0190) * 100	✓
101666	Overhead cost of the finance function per \$100,000 revenue	Overhead cost to perform the function "manage financial resources" / (Total business entity revenue * .00001) 208.0330c / (208.0190 * .00001)	
102857	Personnel cost to perform the finance function per \$1,000	Personnel cost perform the function "ma	

For more information about APQC's Open Standards Benchmarking, please contact us directly on +1-713-681-4020 or visit the APQC Open Standards Benchmarking website on www.apqc.org/osb.

OPEN STANDARDS BENCHMARKINGSM

PLANNING AND MANAGEMENT ACCOUNTING

MEASURE LIST



ID #	NAME	FORMULA	KPI
FINANCIAL MANAGEMENT (FM)			
PLANNING AND MANAGEMENT ACCOUNTING (35 MEASURES)			
COST EFFECTIVENESS (20 MEASURES)			
102921	Personnel cost to perform the process "evaluate and manage financial performance" per process FTE	(Percentage of internal costs of the process "evaluate and manage financial performance" allocated to personnel cost * Percentage of total cost of the process "evaluate and manage financial performance" allocated to internal costs * 0.0001 * Total cost to perform the process "evaluate and manage financial performance") / Number of FTEs who perform the process "evaluate and manage financial performance" (256.1130a * 256.1120a * 0.0001 * 256.1110) / 256.1100	✓
102988	Personnel cost to perform the process "perform planning/budgeting/forecasting" per process FTE	(Percentage of internal costs of the process "planning, budgeting, and forecasting" allocated to personnel costs * Percentage of total cost of the process "planning, budgeting, and forecasting" allocated to internal costs * 0.0001 * Total cost to perform the process "perform planning/budgeting/forecasting") / Number of FTEs who perform the process "perform planning/budgeting/forecasting" (256.0500a * 256.0490a * 0.0001 * 256.0480) / 256.0470	✓
103065	Personnel cost to perform the processes "perform cost accounting and control" and "perform cost management" per process FTE	(Percentage of internal costs of the processes "perform cost accounting and control" and "perform cost management" allocated to personnel costs * Percentage of total cost of the process "perform cost accounting and control" and "perform cost management" allocated to internal costs * 0.0001 * Total cost to perform the processes "perform cost accounting and control" and "perform cost management") / Number of FTEs who perform the processes "perform cost accounting and control" and "perform cost management" (256.0860a * 256.0850a * 0.0001 * 256.0840) / 256.0830	✓
103679	Total cost to perform the process "evaluate and manage financial performance" per \$1,000 revenue	Total cost to perform the process "evaluate and manage financial performance" / (Total business entity revenue * 0.001) 256.1110 / (256.0150 * 0.001)	✓

OPEN STANDARDS BENCHMARKINGSM

PLANNING AND MANAGEMENT ACCOUNTING

MEASURE LIST



FINANCIAL MANAGEMENT (FM)

PLANNING AND MANAGEMENT ACCOUNTING (35 MEASURES)

COST EFFECTIVENESS (20 MEASURES)

103813	Total cost to perform the process "perform planning/budgeting/forecasting" per \$1,000 revenue	Total cost to perform the process "perform planning/budgeting/forecasting" / (Total business entity revenue * 0.001) 256.0480 / (256.0150 * 0.001)	✓
103802	Total cost to perform the processes "perform cost accounting and control" and "perform cost management" per \$1,000 revenue	Total cost to perform the processes "perform cost accounting and control" and "perform cost management" / (Total business entity revenue * 0.001) 256.0840 / (256.0150 * 0.001)	✓
101555	Outsourced cost to perform the process "evaluate and manage financial performance" per \$1,000 revenue	(Percentage of total cost of the process "evaluate and manage financial performance" allocated to external costs * 0.01 * Total cost to perform the process "evaluate and manage financial performance") / (Total business entity revenue * 0.001) (256.1120b * 0.01 * 256.1110) / (256.0150 * 0.001)	
101574	Outsourced cost to perform the process "perform planning/budgeting/forecasting" per \$1,000 revenue	(Percentage of total cost of the process "planning, budgeting, and forecasting" allocated to external costs * Total cost to perform the process "perform planning/budgeting/forecasting" * 0.01) / (Total business entity revenue * 0.001) (256.0490b * 256.0480 * 0.01) / (256.0150 * 0.001)	
101606	Outsourced cost to perform the processes "perform cost accounting and control" and "perform cost management" per \$1,000 revenue	(Percentage of total cost of the process "perform cost accounting and control" and "perform cost management" allocated to external costs * 0.01 * Total cost to perform the processes "perform cost accounting and control" and "perform cost management") / (Total business entity revenue * 0.001) (256.0850b * 0.01 * 256.0840) / (256.0150 * 0.001)	

OPEN STANDARDS BENCHMARKINGSM

PLANNING AND MANAGEMENT ACCOUNTING

MEASURE LIST



FINANCIAL MANAGEMENT (FM)

PLANNING AND MANAGEMENT ACCOUNTING (35 MEASURES)

COST EFFECTIVENESS (20 MEASURES)

102923	Personnel cost to perform the process "evaluate and manage financial performance" per \$1,000 revenue	<p>(Percentage of internal costs of the process "evaluate and manage financial performance" allocated to personnel cost * Percentage of total cost of the process "evaluate and manage financial performance" allocated to internal costs * 0.0001 * Total cost to perform the process "evaluate and manage financial performance") / (Total business entity revenue * 0.001)</p> <p>(256.1130a * 256.1120a * 0.0001 * 256.1110) / (256.0150 * 0.001)</p>
103064	Personnel cost to perform the process "perform capital planning and project approval" per \$1,000 revenue	<p>Personnel cost to perform the process "perform capital planning and project approval" / (Total business entity revenue * 0.001)</p> <p>256.1300 / (256.0150 * 0.001)</p>
102990	Personnel cost to perform the process "perform planning/budgeting/forecasting" per \$1,000 revenue	<p>(Percentage of internal costs of the process "planning, budgeting, and forecasting" allocated to personnel costs * Percentage of total cost of the process "planning, budgeting, and forecasting" allocated to internal costs * 0.0001 * Total cost to perform the process "perform planning/budgeting/forecasting") / (Total business entity revenue * 0.001)</p> <p>(256.0500a * 256.0490a * 0.0001 * 256.0480) / (256.0150 * 0.001)</p>
103067	Personnel cost to perform the processes "perform cost accounting and control" and "perform cost management" per \$1,000 revenue	<p>(Percentage of internal costs of the processes "perform cost accounting and control" and "perform cost management" allocated to personnel costs * Percentage of total cost of the process "perform cost accounting and control" and "perform cost management" allocated to internal costs * 0.0001 * Total cost to perform the processes "perform cost accounting and control" and "perform cost management") / (Total business entity revenue * 0.001)</p> <p>(256.0860a * 256.0850a * 0.0001 * 256.0840) / (256.0150 * 0.001)</p>

OPEN STANDARDS BENCHMARKINGSM

PLANNING AND MANAGEMENT ACCOUNTING

MEASURE LIST



FINANCIAL MANAGEMENT (FM)

PLANNING AND MANAGEMENT ACCOUNTING (35 MEASURES)

COST EFFECTIVENESS (20 MEASURES)

103282	Systems cost to perform the process "evaluate and manage financial performance" per \$100,000 revenue	(Percentage of internal costs of the process "evaluate and manage financial performance" allocated to systems costs * Percentage of total cost of the process "evaluate and manage financial performance" allocated to internal costs * 0.0001 * Total cost to perform the process "evaluate and manage financial performance") / (Total business entity revenue * 0.00001) (256.1130b * 256.1120a * 0.0001 * 256.1110) / (256.0150 * 0.00001)
103330	Systems cost to perform the process "perform planning/budgeting/forecasting" per \$100,000 revenue	(Percentage of internal costs of the process "planning, budgeting, and forecasting" allocated to systems costs * Percentage of total cost of the process "planning, budgeting, and forecasting" allocated to internal costs * 0.0001 * Total cost to perform the process "perform planning/budgeting/forecasting") / (Total business entity revenue * 0.00001) (256.0500b * 256.0490a * 0.0001 * 256.0480) / (256.0150 * 0.00001)
103385	Systems cost to perform the processes "perform cost accounting and control" and "perform cost management" per \$100,000 revenue	(Percentage of internal cost of the processes "perform cost accounting and control" and "perform cost management" allocated to systems costs * Percentage of total cost of the process "perform cost accounting and control" and "perform cost management" allocated to internal costs * 0.0001 * Total cost to perform the processes "perform cost accounting and control" and "perform cost management") / (Total business entity revenue * 0.00001) (256.0860b * 256.0850a * 0.0001 * 256.0840) / (256.0150 * 0.00001)
103677	Total cost to perform the process "evaluate and manage financial performance" per process FTE	Total cost to perform the process "evaluate and manage financial performance" / Number of FTEs who perform the process "evaluate and manage financial performance" 256.1110 / 256.1100
103811	Total cost to perform the process "perform planning/budgeting/forecasting" as a percentage of revenue	(Total cost to perform the process "perform planning/budgeting/forecasting" / Total business entity revenue) * 100 (256.0480 / 256.0150) * 100

OPEN STANDARDS BENCHMARKINGSM

PLANNING AND MANAGEMENT ACCOUNTING

MEASURE LIST



FINANCIAL MANAGEMENT (FM)

PLANNING AND MANAGEMENT ACCOUNTING (35 MEASURES)

COST EFFECTIVENESS (20 MEASURES)

103812	Total cost to perform the process "perform planning/budgeting/forecasting" per process FTE	Total cost to perform the process "perform planning/budgeting/forecasting" / Number of FTEs who perform the process "perform planning/budgeting/forecasting"	
		256.0480 / 256.0470	
103989	Total cost to perform the processes "perform cost accounting and control" and "perform cost management" per process FTE	Total cost to perform the processes "perform cost accounting and control" and "perform cost management" / Number of FTEs who perform the processes "perform cost accounting and control" and "perform cost management"	
		256.0840 / 256.0830	

CYCLE TIME (5 MEASURES)

100160	Cycle time in days to complete the annual budget	Cycle time in days to complete the budget	✓
		256.0630	
100593	Cycle time in days to complete an approved capital expenditure plan	Cycle time in days to complete an approved capital expenditure plan	
		256.1310	
100618	Cycle time in days to perform financial evaluation of new products	Cycle time in days to perform financial evaluation of new products	
		256.1270	
100604	Cycle time in days to prepare the financial forecast	Cycle time in days to prepare the financial forecast	
		256.0640	
100635	Cycle time in days to update/revise the rolling forecast	Cycle time in days to update/revise the rolling forecast	
		256.0650	

PROCESS EFFICIENCY (10 MEASURES)

101019	Number of FTEs that perform the process "evaluate and manage financial performance" per \$1 billion revenue	Number of FTEs who perform the process "evaluate and manage financial performance" / (Total business entity revenue * .000000001)	✓
		256.1100 / (256.0150 * .000000001)	
101098	Number of FTEs that perform the process "Perform planning/budgeting/forecasting" per \$1 billion revenue	Number of FTEs who perform the process "perform planning/budgeting/forecasting" / (Total business entity revenue * .000000001)	✓
		256.0470 / (256.0150 * .000000001)	

OPEN STANDARDS BENCHMARKINGSM

PLANNING AND MANAGEMENT ACCOUNTING

MEASURE LIST



FINANCIAL MANAGEMENT (FM)

PLANNING AND MANAGEMENT ACCOUNTING (35 MEASURES)

PROCESS EFFICIENCY (10 MEASURES)

101172	Number of FTEs that perform the process group "perform planning and management accounting" per \$1 billion revenue	(Number of FTEs who perform the process "perform planning/budgeting/forecasting" + Number of FTEs who perform the processes "perform cost accounting and control" and "perform cost management" + Number of FTEs who perform the process "evaluate and manage financial performance") / (Total business entity revenue * .000000001) (256.0470 + 256.0830 + 256.1100) / (256.0150 * .000000001)	✓
101089	Number of FTEs that perform the processes "perform cost accounting and control" and "perform cost management" per \$1 billion revenue	Number of FTEs who perform the processes "perform cost accounting and control" and "perform cost management" / (Total business entity revenue * .000000001) 256.0830 / (256.0150 * .000000001)	✓
100892	Number of budget versions produced before final approval	Number of budget versions produced before final approval 256.0560	
101086	Number of FTEs that perform the process "perform capital planning and project approval" per \$1 billion revenue	Number of FTEs who perform the process "perform capital planning and project approval" / (Total business entity revenue * .000000001) 256.1290 / (256.0150 * .000000001)	
101760	Percentage error for the inventory cost forecast	Percentage error for the inventory cost forecast 256.0670	
101761	Percentage error for the personnel cost forecast	Percentage error for the personnel cost forecast 256.0680	
101762	Percentage error for the total sales forecast	Percentage error for the total sales forecast 256.0690	
101869	Percentage of approved capital projects considered within or on budget for spending	Percentage of approved capital projects considered within or on budget for spending 256.1330	

About APQC's Open Standards Benchmarking

- APQC is the steward of the open standard benchmarking content. Content is developed and reviewed by various subject matter experts.
- Participation in APQC's Open Standards Benchmarking is complimentary for APQC Enterprise Members. APQC Functional Members can benchmark in their functional membership at no cost.
- By participating, you will receive a detailed table comparing your responses with those of your peers. In essence, you'll get a row-by-row comparison of your responses versus those of your peers. The data tables will feature your answers as well as indicate the high, median and low performance ranges.
- Past participants have used open standards benchmarking research reports to set baselines for process improvement projects, to build a business case for new initiatives, to prioritize high-impact opportunities, and even to validate success or return on investment from efforts.

For more information, call +1-713-681-4020 or visit www.apqc.org/osb.