

## 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
<b>FINANCIAL MANAGEMENT (FM)</b> (A)			
<b>FINANCE ORGANIZATION (93 MEASURES)</b> (B)			
<b>COST EFFECTIVENESS (7 MEASURES)</b> (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 "manage financial resources" / (Total business entity revenue * .00001)	

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](http://www.apqc.org/osb).

ID #	NAME	FORMULA	KPI
<b>FINANCE AND ACCOUNTING</b>			
<b>GENERAL ACCOUNTING AND REPORTING (96 MEASURES)</b>			
<b>COST EFFECTIVENESS (32 MEASURES)</b>			
103059	Personnel cost to perform the process "perform general accounting" per process FTE	Personnel cost to perform the process "perform general accounting" / Number of FTEs who perform the process "perform general accounting"  291.0770 / 291.0750	✓
103973	Total cost to perform the process "Manage financial policies and procedures" per \$1,000 revenue	Total cost to perform the process "manage policies and procedures" / (Total business entity revenue * 0.001)  291.0530 / (291.0050 * 0.001)	✓
103984	Total cost to perform the process "perform financial reporting" per \$1,000 revenue	Total cost to perform the process "perform financial reporting" / (Total business entity revenue * 0.001)  291.1280 / (291.0050 * 0.001)	✓
103976	Total cost to perform the process "perform general accounting" per \$1,000 revenue	Total cost to perform the process "perform general accounting" / (Total business entity revenue * 0.001)  291.0760 / (291.0050 * 0.001)	✓
103980	Total cost to perform the process "perform general accounting" per journal entry line item	Total cost to perform the process "perform general accounting" / Number of journal entry line items processed  291.0760 / 291.0930	✓
103551	Total cost to perform the process group "perform general accounting and reporting" (excluding fixed assets) as a percentage of revenue	((Total cost to perform the process "manage policies and procedures" + Total cost to perform the process "perform general accounting" + Total cost to perform the process "perform financial reporting") / Total business entity revenue) * 100  ((291.0530 + 291.0760 + 291.1280) / 291.0050) * 100	✓
106318	Total cost to perform the process group "perform general accounting and reporting" (excluding fixed assets) as a percentage of total selling, general, and administration (SG&A) costs	((Total cost to perform the process "manage policies and procedures" + Total cost to perform the process "perform general accounting" + Total cost to perform the process "perform financial reporting") / Total SG&A costs) * 100  ((291.0530 + 291.0760 + 291.1280) / 291.0080) * 100	✓
103550	Total cost to perform the process group "perform general accounting and reporting" (excluding fixed assets) per \$1,000 revenue	(Total cost to perform the process "manage policies and procedures" + Total cost to perform the process "perform general accounting" + Total cost to perform the process "perform financial reporting") / (Total business entity revenue * 0.001)  (291.0530 + 291.0760 + 291.1280) / (291.0050 * 0.001)	✓

**FINANCE AND ACCOUNTING  
GENERAL ACCOUNTING AND REPORTING (96 MEASURES)**

**COST EFFECTIVENESS (32 MEASURES)**

106320	Total cost to perform the process group "perform general accounting and reporting" as a percentage of revenue	$\frac{((\text{Total cost to perform the process "manage policies and procedures"} + \text{Total cost to perform the process "perform general accounting"} + \text{Total cost to perform the process "perform financial reporting"} + \text{Total annual cost for the process "perform fixed asset accounting"})}{\text{Total business entity revenue}} * 100$ $\frac{((291.0530 + 291.0760 + 291.1280 + 291.1530))}{291.0050} * 100$	✓
106323	Total cost to perform the process group "perform general accounting and reporting" as a percentage of total selling, general, and administration (SG&A) costs	$\frac{((\text{Total cost to perform the process "manage policies and procedures"} + \text{Total cost to perform the process "perform general accounting"} + \text{Total cost to perform the process "perform financial reporting"} + \text{Total annual cost for the process "perform fixed asset accounting"}))}{\text{Total SG\&A costs}} * 100$ $\frac{((291.0530 + 291.0760 + 291.1280 + 291.1530))}{291.0080} * 100$	✓
106321	Total cost to perform the process group "Perform general accounting and reporting" per \$1 billion revenue	$\frac{(\text{Total cost to perform the process "manage policies and procedures"} + \text{Total cost to perform the process "perform general accounting"} + \text{Total cost to perform the process "perform financial reporting"} + \text{Total annual cost for the process "perform fixed asset accounting"})}{(\text{Total business entity revenue} * .000000001)}$ $\frac{(291.0530 + 291.0760 + 291.1280 + 291.1530)}{(291.0050 * .000000001)}$	✓
106319	Total cost to perform the process group "perform general accounting and reporting" per \$1,000 revenue	$\frac{(\text{Total cost to perform the process "manage policies and procedures"} + \text{Total cost to perform the process "perform general accounting"} + \text{Total cost to perform the process "perform financial reporting"} + \text{Total annual cost for the process "perform fixed asset accounting"})}{(\text{Total business entity revenue} * 0.001)}$ $\frac{(291.0530 + 291.0760 + 291.1280 + 291.1530)}{(291.0050 * 0.001)}$	✓

**FINANCE AND ACCOUNTING  
GENERAL ACCOUNTING AND REPORTING (96 MEASURES)**

**COST EFFECTIVENESS (32 MEASURES)**

106322	Total cost to perform the process group "Perform general accounting and reporting" per process group FTE	(Total cost to perform the process "manage policies and procedures" + Total cost to perform the process "perform general accounting" + Total cost to perform the process "perform financial reporting" + Total annual cost for the process "perform fixed asset accounting") / (Number of FTEs who perform the process "manage policies and procedures" + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform financial reporting" + Number of FTEs who perform the process "perform fixed-asset accounting")  (291.0530 + 291.0760 + 291.1280 + 291.1530) / (291.0520 + 291.0750 + 291.1270 + 291.1520)	✓
106298	Other cost to perform the process "perform general accounting" per \$1,000 revenue	Outsourced cost to perform the process "perform general accounting" / (Total business entity revenue * 0.001)  291.0800 / (291.0050 * 0.001)	
106290	Outsourced cost to perform the process "manage financial policies and procedures" per \$1,000 revenue	Costs other than personnel, systems, overhead, and outsourced to perform the process "manage policies and procedures" / (Total business entity revenue * 0.001)  291.0580 / (291.0050 * 0.001)	
101593	Outsourced cost to perform the process "manage policies and procedures" per \$1,000 revenue	Costs other than personnel, systems, overhead, and outsourced to perform the process "manage policies and procedures" / (Total business entity revenue *.0010)  291.0580 / (291.0050 *.0010)	
101599	Outsourced cost to perform the process "perform financial reporting" per \$1,000 revenue	Costs other than personnel, systems, overhead, and outsourced to perform the process "perform financial reporting" / (Total business entity revenue *.0010)  291.1330 / (291.0050 *.0010)	
101596	Outsourced cost to perform the process "perform general accounting" per \$1,000 revenue	Costs other than personnel, systems, overhead, and outsourced to perform the process "perform general accounting" / (Total business entity revenue *.0010)  291.0810 / (291.0050 *.0010)	
106289	Overhead cost to perform the process "manage financial policies and procedures" per \$1,000 revenue	Overhead cost to perform the process "manage policies and procedures" / (Total business entity revenue * 0.001)  291.0560 / (291.0050 * 0.001)	

## FINANCE AND ACCOUNTING GENERAL ACCOUNTING AND REPORTING (96 MEASURES)

### COST EFFECTIVENESS (32 MEASURES)

106297	Overhead cost to perform the process "perform general accounting" per \$1,000 revenue	Overhead cost to perform the process "perform general accounting" / (Total business entity revenue * 0.001)  291.0790 / (291.0050 * 0.001)
103055	Personnel cost to perform the process "manage financial policies and procedures" per \$1,000 revenue	Personnel cost to perform the process "manage policies and procedures" / (Total business entity revenue * 0.001)  291.0540 / (291.0050 * 0.001)
103061	Personnel cost to perform the process "perform financial reporting" per \$1,000 revenue	Personnel cost to perform the process "perform financial reporting" / (Total business entity revenue * 0.001)  291.1290 / (291.0050 * 0.001)
103056	Personnel cost to perform the process "perform general accounting" per \$1,000 revenue	Personnel cost to perform the process "perform general accounting" / (Total business entity revenue * 0.001)  291.0770 / (291.0050 * 0.001)
104464	Selling, general, and administrative (SGA) costs as a percentage of business entity revenue	(Total SG&A costs / Total business entity revenue) * 100  (291.0080 / 291.0050) * 100
103380	Systems cost to perform the process "manage financial policies and procedures" per \$100,000 revenue	Systems cost to perform the process "manage policies and procedures" / (Total business entity revenue * 0.00001)  291.0550 / (291.0050 * 0.00001)
103383	Systems cost to perform the process "perform financial reporting" per \$100,000 revenue	Systems cost to perform the process "perform financial reporting" / (Total business entity revenue * 0.00001)  291.1300 / (291.0050 * 0.00001)
103381	Systems cost to perform the process "perform general accounting" per \$100,000 revenue	Systems cost to perform the process "perform general accounting" / (Total business entity revenue * 0.00001)  291.0780 / (291.0050 * 0.00001)
104844	Total cost to perform the process "Manage policies and procedures" per process FTE	Total cost to perform the process "manage policies and procedures" / Number of FTEs who perform the process "manage policies and procedures"  291.0530 / 291.0520
104469	Total cost to perform the process "perform financial reporting" per process FTE	Total cost to perform the process "perform financial reporting" / Number of FTEs who perform the process "perform financial reporting"  291.1280 / 291.1270

## FINANCE AND ACCOUNTING GENERAL ACCOUNTING AND REPORTING (96 MEASURES)

### COST EFFECTIVENESS (32 MEASURES)

103983	Total cost to perform the process "perform general accounting" per process FTE	Total cost to perform the process "perform general accounting" / Number of FTEs who perform the process "perform general accounting"  291.0760 / 291.0750	
103552	Total cost to perform the process group "Perform general accounting and reporting" (excluding fixed assets) per \$1 billion revenue	(Total cost to perform the process "manage policies and procedures" + Total cost to perform the process "perform general accounting" + Total cost to perform the process "perform financial reporting") / (Total business entity revenue * .000000001)  (291.0530 + 291.0760 + 291.1280) / (291.0050 * .000000001)	
103554	Total cost to perform the process group "Perform general accounting and reporting" (excluding fixed assets) per process group FTE	(Total cost to perform the process "manage policies and procedures" + Total cost to perform the process "perform general accounting" + Total cost to perform the process "perform financial reporting") / (Number of FTEs who perform the process "manage policies and procedures" + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform financial reporting")  (291.0530 + 291.0760 + 291.1280) / (291.0520 + 291.0750 + 291.1270)	

### CYCLE TIME (8 MEASURES)

100597	Cycle time in calendar days from producing monthly flash reports to completing the monthly consolidated financial statements	Cycle time in calendar days from producing monthly flash reports and completing the monthly consolidated financial statements  291.1080	✓
100555	Cycle time in days between completion of quarterly consolidated financial statements and the release of earnings	Cycle time in days between completion of quarterly consolidated financial statements and the release of earnings  291.1430	✓
100594	Cycle time in days from producing annual flash reports to completing consolidated annual financial statements	Cycle time in calendar days from producing flash reports and completing the consolidated financial statements  291.1090	✓
100162	Cycle time in days to complete the monthly consolidated financial statements	Cycle time in days to complete the monthly consolidated financial statements  291.1060	✓

## FINANCE AND ACCOUNTING GENERAL ACCOUNTING AND REPORTING (96 MEASURES)

### CYCLE TIME (8 MEASURES)

100613	Cycle time in days to perform annual close at the site level	Cycle time in calendar days between running trial balance to completing the consolidated financial statements  291.1070	✓
100552	Cycle time in days between completion of annual consolidated financial statements and the release of earnings	Cycle time in days between completion of consolidated financial statements and the release of earnings  291.1440	
100591	Cycle time in days to capitalize a fixed asset purchase	Cycle time in calendar days to capitalize a fixed asset purchase  291.1560	
100625	Cycle time in days to produce period-end management reports	Cycle time in calendar days from running the initial trial balance to completing the period-end management report  291.1100	

### PROCESS EFFICIENCY (9 MEASURES)

101090	Number of FTEs that perform the process "perform financial reporting" per \$1 billion revenue	Number of FTEs who perform the process "perform financial reporting" / (Total business entity revenue * 0.000000001)  291.1270 / (291.0050 * 0.000000001)	✓
101091	Number of FTEs that perform the process "perform fixed-asset accounting" per \$1 billion revenue	Number of FTEs who perform the process "perform fixed-asset accounting" / (Total business entity revenue * .000000001)  291.1520 / (291.0050 * .000000001)	✓
101096	Number of FTEs that perform the process "perform general accounting" per \$1 billion revenue	Number of FTEs who perform the process "perform general accounting" / (Total business entity revenue * .000000001)  291.0750 / (291.0050 * .000000001)	✓
100981	Number of FTEs that perform the process group "perform general accounting and reporting" (excluding fixed assets) per \$1 billion revenue	(Number of FTEs who perform the process "manage policies and procedures" + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform financial reporting") / (Total business entity revenue * .000000001)  (291.0520 + 291.0750 + 291.1270) / (291.0050 * .000000001)	✓

## FINANCE AND ACCOUNTING GENERAL ACCOUNTING AND REPORTING (96 MEASURES)

### PROCESS EFFICIENCY (9 MEASURES)

104843	Number of FTEs that perform the process group "perform general accounting and reporting" per \$1 billion revenue	(Number of FTEs who perform the process "manage policies and procedures" + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform fixed-asset accounting" + Number of FTEs who perform the process "perform financial reporting") / (Total business entity revenue * .000000001)  (291.0520 + 291.0750 + 291.1520 + 291.1270) / (291.0050 * .000000001)	✓
101765	Percentage of journal entry line items processed error free the first time	Percentage of journal entry line items processed error free the first time  291.0940	✓
100848	Manual journal entry line item percentage	Percentage of journal entry line items from a manual recurring source + Percentage of journal entry line items from a manual non-recurring source  291.0970 + 291.0980	
101054	Number of FTEs that perform the process "manage financial policies and procedures" per \$1 billion revenue	Number of FTEs who perform the process "manage policies and procedures" / (Total business entity revenue * .000000001)  291.0520 / (291.0050 * .000000001)	
101088	Number of FTEs that perform the process "perform capital project accounting" per \$1 billion revenue	Number of FTEs who perform the process "perform capital project accounting" / (Total business entity revenue * .000000001)  291.1480 / (291.0050 * .000000001)	

### STAFF PRODUCTIVITY (3 MEASURES)

100875	Number of accounts per FTE that performs the process "perform general accounting"	Number of accounts in the chart of accounts / Number of FTEs who perform the process "perform general accounting"  291.0920 / 291.0750	✓
101330	Number of journal entry line items per FTE that performs the process "perform general accounting"	Number of journal entry line items processed / Number of FTEs who perform the process "perform general accounting"  291.0930 / 291.0750	✓
100965	Number of fixed assets transactions per FTE that performs the process "perform fixed-asset accounting"	Number of fixed asset transactions / Number of FTEs who perform the process "perform fixed-asset accounting"  291.1540 / 291.1520	



**FINANCE AND ACCOUNTING  
GENERAL ACCOUNTING AND REPORTING (96 MEASURES)**

**SUPPLEMENTAL INFORMATION (44 MEASURES)**

100874	Number of accounts in the chart of accounts	Number of accounts in the chart of accounts 291.0920	
106328	Number of intercompany transactions per business unit supported	(Number of journal entry line items processed * Percentage of journal entry line items that are intercompany * 0.01) / Number of business entities for which your business entity processes intercompany transactions  (291.0930 * 291.1010 * 0.01) / 291.1130	
106325	Percentage of corrective/adjusting journal entry line item types	Percentage of journal entry line items that are corrective/adjusting  291.1020	
106326	Percentage of first time/originating journal entry line item types	Percentage of journal entry line items that are first time/originating  291.1030	
106291	Percentage of FTEs that perform the process "manage financial policies and procedures" that perform management activities	(Number of FTEs who perform the process "manage policies and procedures" who perform management activities / Number of FTEs who perform the process "manage policies and procedures") * 100  (291.0590 / 291.0520) * 100	
106293	Percentage of FTEs that perform the process "manage financial policies and procedures" that perform the activity "establish accounting policies"	(Number of FTEs who perform the process "manage policies and procedures" who establish accounting policies / Number of FTEs who perform the process "manage policies and procedures") * 100  (291.0610 / 291.0520) * 100	
106296	Percentage of FTEs that perform the process "manage financial policies and procedures" that perform the activity "establish common financial systems"	(Number of FTEs who perform the process "manage policies and procedures" who establish common financial systems / Number of FTEs who perform the process "manage policies and procedures") * 100  (291.0640 / 291.0520) * 100	
106292	Percentage of FTEs that perform the process "manage financial policies and procedures" that perform the activity "negotiate service-level agreements"	(Number of FTEs who perform the process "manage policies and procedures" who negotiate service level agreements / Number of FTEs who perform the process "manage policies and procedures") * 100  (291.0600 / 291.0520) * 100	
106294	Percentage of FTEs that perform the process "manage financial policies and procedures" that perform the activity "publish accounting policies"	(Number of FTEs who perform the process "manage policies and procedures" who publish accounting policies / Number of FTEs who perform the process "manage policies and procedures") * 100  (291.0620 / 291.0520) * 100	

## FINANCE AND ACCOUNTING GENERAL ACCOUNTING AND REPORTING (96 MEASURES)

### SUPPLEMENTAL INFORMATION (44 MEASURES)

106295	Percentage of FTEs that perform the process "manage financial policies and procedures" that perform the activity "set and enforce approval limits"	(Number of FTEs who perform the process "manage policies and procedures" who set up and enforce approval limits / Number of FTEs who perform the process "manage policies and procedures") * 100  (291.0630 / 291.0520) * 100
106309	Percentage of FTEs that perform the process "perform financial reporting" that perform management activities	(Number of FTEs who perform the process "perform financial reporting" who perform management activities / Number of FTEs who perform the process "perform financial reporting") * 100  (291.1340 / 291.1270) * 100
106312	Percentage of FTEs that perform the process "perform financial reporting" that perform the activity "perform business unit reporting/review management reports"	(Number of FTEs who perform the process "perform financial reporting" who perform business unit management reporting / Number of FTEs who perform the process "perform financial reporting") * 100  (291.1370 / 291.1270) * 100
106313	Percentage of FTEs that perform the process "perform financial reporting" that perform the activity "perform consolidated reporting/review of cost management reports"	(Number of FTEs who perform the process "perform financial reporting" who perform consolidated management reporting / Number of FTEs who perform the process "perform financial reporting") * 100  (291.1380 / 291.1270) * 100
106317	Percentage of FTEs that perform the process "perform financial reporting" that perform the activity "perform legal and management consolidation"	(Number of FTEs who perform the process "perform financial reporting" who perform legal and management consolidation / Number of FTEs who perform the process "perform financial reporting") * 100  (291.1420 / 291.1270) * 100
106310	Percentage of FTEs that perform the process "perform financial reporting" that perform the activity "prepare business unit financial statements"	(Number of FTEs who perform the process "perform financial reporting" who prepare business unit financial statements / Number of FTEs who perform the process "perform financial reporting") * 100  (291.1350 / 291.1270) * 100
106311	Percentage of FTEs that perform the process "perform financial reporting" that perform the activity "prepare consolidated financial statements"	(Number of FTEs who perform the process "perform financial reporting" who prepare consolidated financial statements / Number of FTEs who perform the process "perform financial reporting") * 100  (291.1360 / 291.1270) * 100

## FINANCE AND ACCOUNTING GENERAL ACCOUNTING AND REPORTING (96 MEASURES)

### SUPPLEMENTAL INFORMATION (44 MEASURES)

106314	Percentage of FTEs that perform the process "perform financial reporting" that perform the activity "prepare statements for board review"	(Number of FTEs who perform the process "perform financial reporting" who prepare statements for board / Number of FTEs who perform the process "perform financial reporting") * 100  (291.1390 / 291.1270) * 100
106315	Percentage of FTEs that perform the process "perform financial reporting" that perform the activity "produce quarterly/annual filings and shareholder reports"	(Number of FTEs who perform the process "perform financial reporting" who produce quarterly/annual shareholder financial report / Number of FTEs who perform the process "perform financial reporting") * 100  (291.1400 / 291.1270) * 100
106316	Percentage of FTEs that perform the process "perform financial reporting" that perform the activity "produce regulatory reports"	(Number of FTEs who perform the process "perform financial reporting" who produce regulatory reports / Number of FTEs who perform the process "perform financial reporting") * 100  (291.1410 / 291.1270) * 100
106299	Percentage of FTEs that perform the process "perform general accounting" that perform management activities	(Number of FTEs who perform the process "perform general accounting" who perform management activities / Number of FTEs who perform the process "perform general accounting") * 100  (291.0820 / 291.0750) * 100
106300	Percentage of FTEs that perform the process "perform general accounting" that perform the activity "maintain chart of accounts"	(Number of FTEs who perform the process "perform general accounting" who maintain a chart of accounts / Number of FTEs who perform the process "perform general accounting") * 100  (291.0830 / 291.0750) * 100
106306	Percentage of FTEs that perform the process "perform general accounting" that perform the activity "perform consolidations and process eliminations"	(Number of FTEs who perform the process "perform general accounting" who perform consolidations / Number of FTEs who perform the process "perform general accounting") * 100  (291.0890 / 291.0750) * 100
106304	Percentage of FTEs that perform the process "perform general accounting" that perform the activity "post and reconcile intercompany transactions"	(Number of FTEs who perform the process "perform general accounting" who post and reconcile intercompany transactions / Number of FTEs who perform the process "perform general accounting") * 100  (291.0870 / 291.0750) * 100

## FINANCE AND ACCOUNTING GENERAL ACCOUNTING AND REPORTING (96 MEASURES)

### SUPPLEMENTAL INFORMATION (44 MEASURES)

106308	Percentage of FTEs that perform the process "perform general accounting" that perform the activity "prepare and post management adjustments"	(Number of FTEs who perform the process "perform general accounting" who prepare and post management adjustments / Number of FTEs who perform the process "perform general accounting") * 100  (291.0910 / 291.0750) * 100	
106307	Percentage of FTEs that perform the process "perform general accounting" that perform the activity "prepare trial balance"	(Number of FTEs who perform the process "perform general accounting" who prepare trial balance / Number of FTEs who perform the process "perform general accounting") * 100  (291.0900 / 291.0750) * 100	
106302	Percentage of FTEs that perform the process "perform general accounting" that perform the activity "process allocations"	(Number of FTEs who perform the process "perform general accounting" who process allocations / Number of FTEs who perform the process "perform general accounting") * 100  (291.0850 / 291.0750) * 100	
106301	Percentage of FTEs that perform the process "perform general accounting" that perform the activity "process journal entries"	(Number of FTEs who perform the process "perform general accounting" who process journal entries / Number of FTEs who perform the process "perform general accounting") * 100  (291.0840 / 291.0750) * 100	
106303	Percentage of FTEs that perform the process "perform general accounting" that perform the activity "process period end adjustments"	(Number of FTEs who perform the process "perform general accounting" who process period end adjustments / Number of FTEs who perform the process "perform general accounting") * 100  (291.0860 / 291.0750) * 100	
106305	Percentage of FTEs that perform the process "perform general accounting" that perform the activity "reconcile general ledger accounts"	(Number of FTEs who perform the process "perform general accounting" who reconcile general ledger accounts / Number of FTEs who perform the process "perform general accounting") * 100  (291.0880 / 291.0750) * 100	
104846	Percentage of FTEs who perform the process group "Perform general accounting and reporting" allocated to the process "Manage policies and procedures"	(Number of FTEs who perform the process "manage policies and procedures" * 100) / (Number of FTEs who perform the process "manage policies and procedures" + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform fixed-asset accounting" + Number of FTEs who perform the process "perform financial reporting")  (291.0520 * 100) / (291.0520 + 291.0750 + 291.1520 + 291.1270)	

**FINANCE AND ACCOUNTING  
GENERAL ACCOUNTING AND REPORTING (96 MEASURES)**

**SUPPLEMENTAL INFORMATION (44 MEASURES)**

104852	Percentage of FTEs who perform the process group "Perform general accounting and reporting" allocated to the process "Perform financial reporting"	(Number of FTEs who perform the process "perform financial reporting" * 100) / (Number of FTEs who perform the process "manage policies and procedures" + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform fixed-asset accounting" + Number of FTEs who perform the process "perform financial reporting")  (291.1270 * 100) / (291.0520 + 291.0750 + 291.1520 + 291.1270)
104849	Percentage of FTEs who perform the process group "Perform general accounting and reporting" allocated to the process "Perform fixed-asset accounting"	(Number of FTEs who perform the process "perform fixed-asset accounting" * 100) / (Number of FTEs who perform the process "manage policies and procedures" + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform fixed-asset accounting" + Number of FTEs who perform the process "perform financial reporting")  (291.1520 * 100) / (291.0520 + 291.0750 + 291.1520 + 291.1270)
104847	Percentage of FTEs who perform the process group "Perform general accounting and reporting" allocated to the process "Perform general accounting"	(Number of FTEs who perform the process "perform general accounting" * 100) / (Number of FTEs who perform the process "manage policies and procedures" + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform fixed-asset accounting" + Number of FTEs who perform the process "perform financial reporting")  (291.0750 * 100) / (291.0520 + 291.0750 + 291.1520 + 291.1270)
106324	Percentage of intercompany journal entry line item types	Percentage of journal entry line items that are intercompany  291.1010
106329	Percentage of intercompany transactions processed using a fully automated method	Percentage of intercompany transactions processed by automated methods  291.1140
106330	Percentage of intercompany transactions processed using a fully manual method	Percentage of intercompany transactions processed manually  291.1150
106331	Percentage of intercompany transactions processed using both automation and manual methods	Percentage of intercompany transactions processed by hybrid methods  291.1160

## FINANCE AND ACCOUNTING GENERAL ACCOUNTING AND REPORTING (96 MEASURES)

### SUPPLEMENTAL INFORMATION (44 MEASURES)

105992	Percentage of journal entry line items directly linked from an internal/external system	Percentage of journal entry line items directly linked from an internal/external system 291.0950	
106327	Percentage of journal entry line items other than intercompany, corrective/adjusting, or first time/originating types	Percentage of journal entry line items of other types 291.1040	
105994	Percentage of journal entry line items sourced through methods other than manual, direct link, or automated entry	Percentage of journal entry line items from other sources 291.0990	
105993	Percentage of journal entry line items that are automated and recurring	Percentage of journal entry line items from an automated recurring source 291.0960	
106332	Percentage of total accruals generated using a fully automated method	Percentage of total accruals generated by automated methods 291.1180	
106333	Percentage of total accruals generated using a fully manual method	Percentage of total accruals generated manually 291.1190	
106334	Percentage of total accruals generated using both automation and manual methods	Percentage of total accruals generated by hybrid methods 291.1200	

### 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.

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