

## 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) (A)</b>			
<b>FINANCE ORGANIZATION (93 MEASURES) (B)</b>			
<b>COST EFFECTIVENESS (7 MEASURES) (C)</b>			
102060	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)	✓ (H)
		208.0330a / 208.0310aa (G)	
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 "m	

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).

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