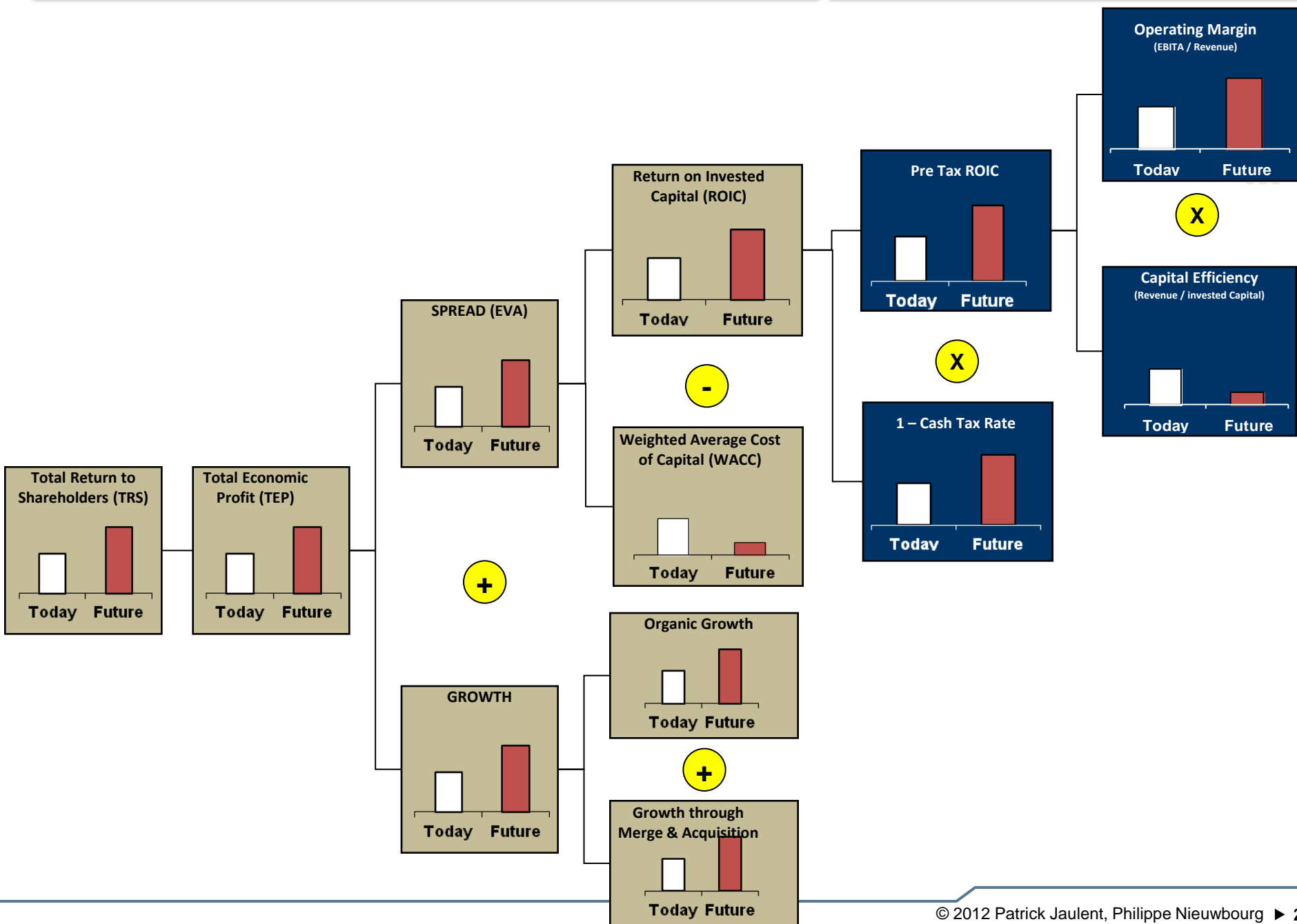


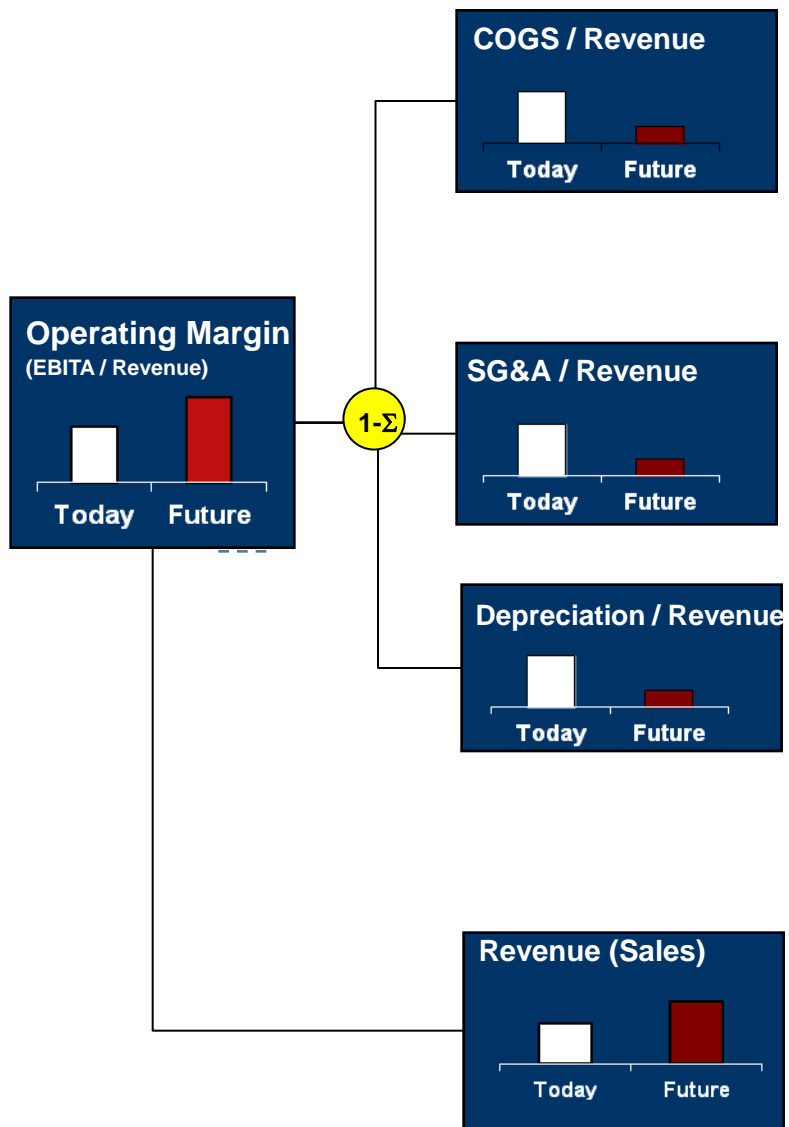
KPI Reference (example)

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Shareholder KPIs

Financial Kpis





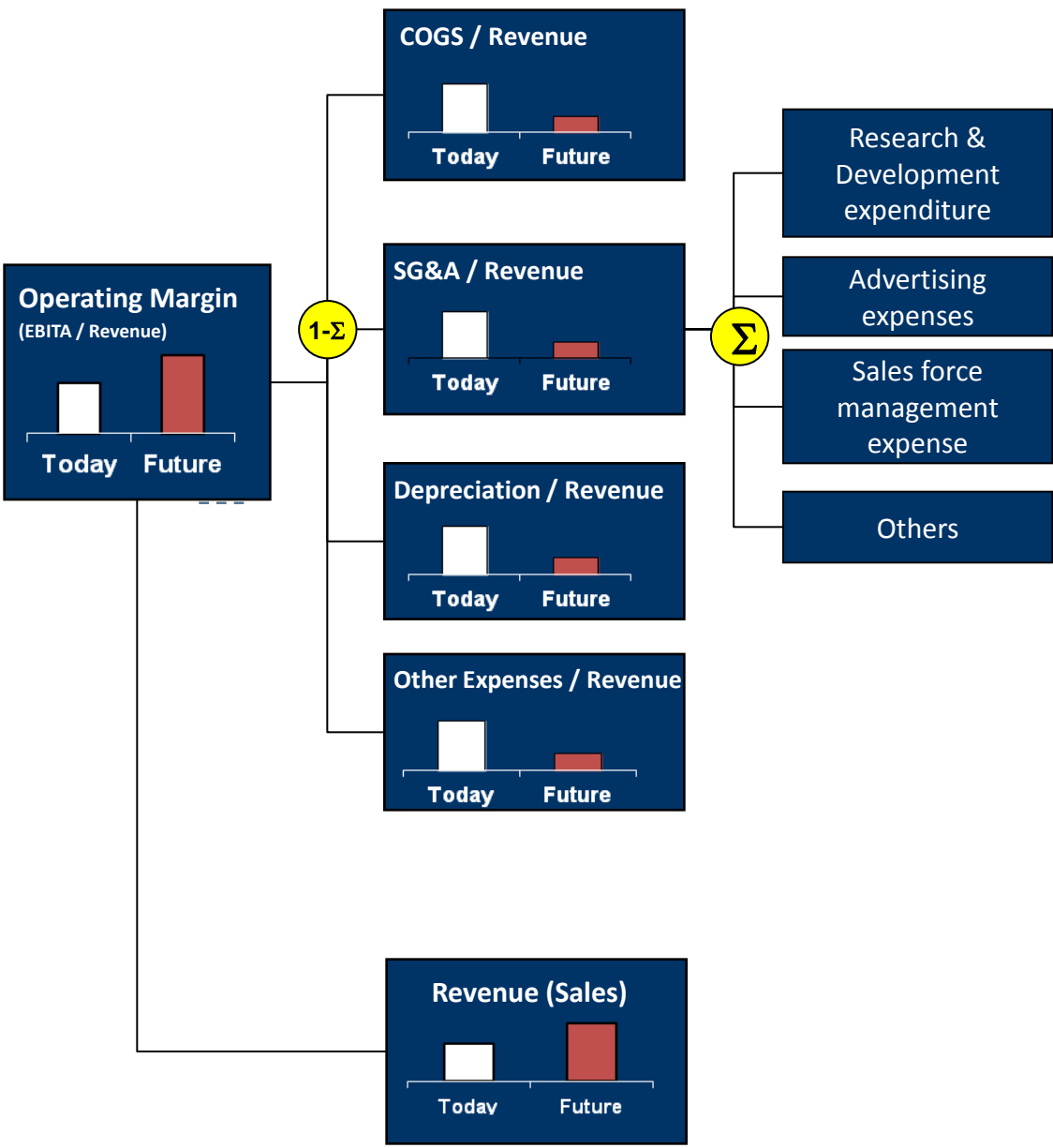
Lagging Operational Key Performance Metrics (COGS)

1. Direct Labor Costs / Revenue
2. Manufacturing Cost / Revenue
3. Costs of material – equipment / Revenue
4. Equipment & Maintenance Costs / Revenue
5. Inventory- Days of COGS- Raw Materials / Revenue
6. Labor Cost Variance / Revenue
7. Productivity Cost / Revenue
6. *Other costs*

COGS : Cost Of Good Sold (coût des marchandises vendues)

Lagging Operational Key Performance Metrics (Sg&A)

1. Direct Standard Cost of Sales / Revenue
2. Customer acquisition cost / Revenue
3. Sales Costs / Revenue
4. Marketing Costs% of the R & D budget spent on successful products / Revenue
5. R&D budget as % of total sales
6. R & D expenses as % of administrative expense
7. *Other KPIs*



SG&A : Selling, General and Administrative Expenses (qui sont par nature presque en totalité des coûts fixes)

Financial Kpis

COGS / Revenue



Lagging KPIs (COGS)

- Direct Labor Costs / Revenue
- Manufacturing Cost / Revenue
- Costs of material – equipment / Revenue
- Equipment & Maintenance Costs / Revenue
- Inventory- Days of COGS- Raw Materials : Revenue
- *Other KPIs*

SG&A / Revenue



Lagging KPIs (SG&A)

- Direct Standard Cost of Sales / Revenue
- Customer acquisition cost / Revenue
- Sales Costs / Revenue
- Marketing Costs% of the R & D budget spent on successful products / Revenue
- R&D budget as % of total sales
- Other KPIs

Revenue (Sales)

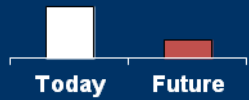


Lagging KPIs

1. Business Cash flow
2. Gross Sales
3. Gross Sales Volume
4. Net Sales
5. Net Sales value% to Gross Sales
6. Net Sales Volume
7. Sales Volume Variances
8. Sales value growth
9. Share Growth in key category segments

Financial Kpis

COGS / Revenue



Lagging KPIs (COGS)

- Direct Labor Costs / Revenue
- Manufacturing Cost / Revenue
- Costs of material – equipment / Revenue
- Equipment & Maintenance Costs / Revenue
- Inventory- Days of COGS- Raw Materials : Revenue
- *Other KPIs*

SG&A / Revenue



Lagging KPIs (SG&A)

- Direct Standard Cost of Sales / Revenue
- Customer acquisition cost / Revenue
- Sales Costs / Revenue
- Marketing Costs% of the R & D budget spent on successful products / Revenue
- R&D budget as % of total sales
- Other KPIs

Revenue (Sales)



Lagging KPIs

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2. Gross Sales
3. Gross Sales Volume
4. Net Sales
5. Net Sales value% to Gross Sales
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Customer Kpis

Lagging KPIs

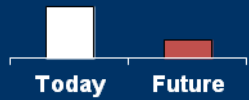
- Brand Loyalty
- Brand Penetration
- Brand Preference
- Customer loyalty
- Customer / Client Trip Spend
- Volume sold on deal
- *Other KPIs*

Leading KPIs

- Customer satisfaction
- Number - Percentage of complaints
- Number – Percentage of complaints / Product
- *Other KPIs*

Financial Kpis

COGS / Revenue



Lagging KPIs (COGS)

- Direct Labor Costs / Revenue
- Manufacturing Cost / Revenue
- Costs of material – equipment / Revenue
- Equipment & Maintenance Costs / Revenue
- Inventory- Days of COGS- Raw Materials : Revenue
- Other KPIs

SG&A / Revenue



Lagging KPIs (SG&A)

- Direct Standard Cost of Sales / Revenue
- Customer acquisition cost / Revenue
- Sales Costs / Revenue
- Marketing Costs% of the R & D budget spent on successful products / Revenue
- R&D budget as % of total sales
- Other KPIs

Revenue (Sales)



Lagging KPIs

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Customer Kpis

Lagging KPIs

- Brand Loyalty
- Brand Penetration
- Brand Preference
- Customer loyalty
- Customer / Client Trip Spend
- Volume sold on deal
- Other KPIs

Leading KPIs

- Customer satisfaction
- Number - Percentage of complaints
- Number – Percentage of complaints / Product
- Other KPIs

Internal Processes KPIs

Leading KPIs

- # of qualified opportunities in the pipeline
- % of targeted segment markets /action plans
- # of new customers in each customer segment,
- % customers with formalized key account plans
- % of marketing campaigns that meet their stated objectives
- Hours spent with customers
- Cross-Sell Ratio
- Other KPIs

Lagging COGS KPIs

- Direct Labor Costs
- Manufacturing Cost
- Costs of material - equipment
- Direct Cost Variance vs. Volume Impact
- Equipment & Maintenance Costs
- Inventory- Days of COGS- Raw Materials
- *Other KPIs*

Lagging SG&A KPIs

- Direct Standard Cost of Sales
- Customer acquisition cost
- Sales Costs
- Marketing Costs% of the R & D budget spent on successful products
- % of budget invested in product line extensions
- R&D budget as % of total sales
- Other KPIs

Lagging Revenue KPIs

- Business Cash flow
- Gross Sales
- Gross Sales Volume
- Net Sales
- Net Sales value% to Gross Sales
- Net Sales Volume
- Sales Volume Variances
- Sales value growth
- Share Growth in key category segments

Customer Kpis

Lagging Customer KPIs

- Brand Loyalty
- Brand Penetration
- Brand Preference
- Customer loyalty
- Customer / Client Trip Spend
- Volume sold on deal
- *Other KPIs*

Leading Customer KPIs

- Customer satisfaction
- Number - Percentage of complaints
- *Other KPIs*

Internal Processes KPIs

Leading Processes KPIs

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- # of new customers in each customer segment,
- % customers with formalized key account plans
- % of marketing campaigns that meet their stated objectives
- Hours spent with customers
- Cross-Sell Ratio
- *Other KPIs*

Learning Improvement KPIs

Lagging HR KPIs

- Skills Transfer : skill evidence in job
- Satisfied employee index (1-5)
- Employee survey on: Job satisfaction, motivation, work environment, relations with superiors
- % of personal accountabilities aligned across Finance

Leading HR KPIs

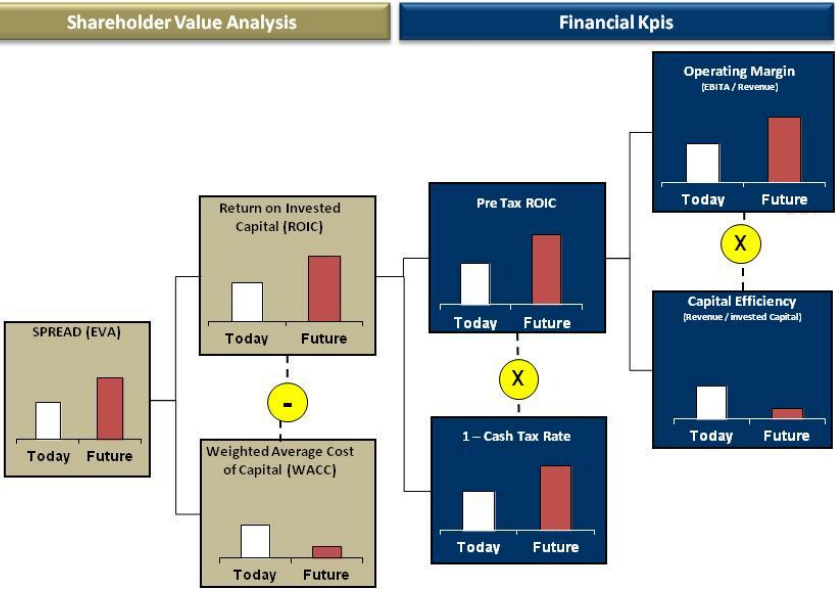
- Training days / employee
- Number of training hours / employee
- % management and supervisors job descriptions that contain specific health and safety responsibilities.
- % of planned training courses completed
- % of identified competency gaps addressed

Lagging IT KPIs

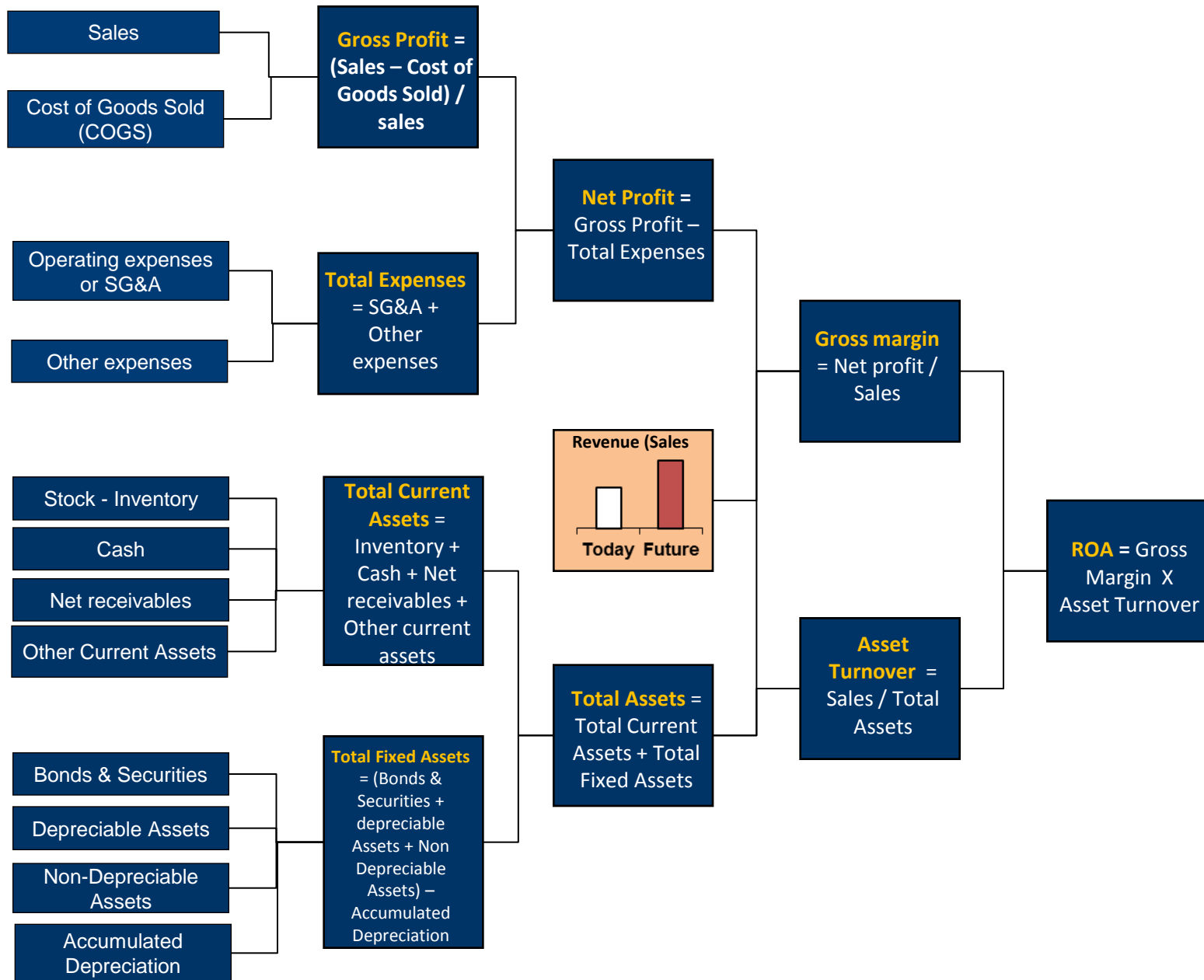
- % of revenues invested in knowledge transfer system
- % computer availability
- % communications availability
- % applications availability

Leading IT KPIs

- % problems solved in 1 hour
- % of computer work places with completed DSE (display screen equipment) user assessments completed.
- *Other*

Measure Name	Economic Value Added – EVA™
<p>Definition</p>	<p>The term EVA™, a registered trademark of the consulting firm of Stern Stewart, represents the specific version of residual income used by the firm.</p> <p>The principal feature of this measure of income is that, unlike traditional accounting measures, it reduces income by a charge for the cost of capital that includes the cost of the equity capital provided by owners. This charge has long been included in certain measures of income used by economists.</p> <p>The cost of capital is a weighted average that reflects the cost of both debt and equity capital. Thus, EVA measures the excess of a firm's operating income over the cost of the capital employed in producing those earnings. It relates operating income to capital employed in an additive operation.</p>
<p>Calculation</p>	<p>Alternative formula :</p> <div style="display: flex; justify-content: space-around; margin-bottom: 10px;"> <div style="background-color: #c0c0c0; padding: 5px; border: 1px solid black;">Shareholder Value Analysis</div> <div style="background-color: #003366; color: white; padding: 5px; border: 1px solid black;">Financial Kpis</div> </div> <p>EVA = After-tax operating income – cost of capital x (total assets – current liabilities)</p> <p>EVA® = Return On Invested capital (ROIC) - Weighted Average Cost of Capital (WACC)</p> 
<p>Unit of Measure</p>	<p>%</p>
<p>Notes</p>	<p>The strongest advocates of EVA recommend using it as the sole basis for judging corporate performance and rewarding management. But using multiple measures can improve the evaluation process by adding other relevant data and reducing the impact of the flaws inherent in the measurement of value added (<i>Accounting Choices and EVA – Edward V. McIntyre</i>)</p>

Return On Assets Tree with formula



Return On Equity Tree with formula

