

Balance Scorecard examples

Financial measures Profit Margin (EBTDA) How many credit days? Current ratio – assets/liabilities Debt ratio Ratio of Staff costs against turnover Ratio of non-payroll costs against turnover Cost of food/cleaning per resident per day (or against turnover) Customer Lifetime value Customer Acquisition costs Occupancy rates percentage Average Weekly fee £ spent on capital investments	Customer measures Leading measures – Ratio of selling prices Number of returned items % of on-time deliveries Customer satisfaction surveys Outcome measures – Market share Number of returning customers – fraction of customers from last year that have bought this year Number of new customers (X/£) Number of lost customers Number of complaints
Internal measures Number of Identification and creation of new products £ spent on innovation Number of complaints – six sigma reduce the number of errors to min Time elapsed between order and completion Billing and collection of payment Post sales support Ave collection period	Staff measures Amount spent on employee training % of employees who have had training % sick time Employee satisfaction No of Resignations Number of qualified staff Amount of overtime

Balance Scorecard

Financial measures	Customer measures
Internal measures	Staff measures