



Business Case app Manual

KPIs for Unit4 Business Cases

Scenario 1: OnPrem → ERPx | Scenario 2: OnPrem → ERP SaaS | Scenario 3: ERP SaaS → ERPx

Adapted from the TVST BC-VR APP
Prepared by TVST for Unit4

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For exclusive use by Unit4 Sales, Presales CSM teams and selected Partners

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1. What Is This Manual

The Unit4 edition of the TVST BC-VR APP covers the 30 KPIs that apply to Unit4's ERP migration and modernization business cases.

This Manual is complemented by the analysis “Unit4 Sales Scenarios and Key Value Drivers Analysis” (TVST, April 2026), which considers 3 sales scenarios:

- Scenario 1 — From OnPrem to ERPx
- Scenario 2 — From OnPrem to ERP SaaS
- Scenario 3 — From ERP SaaS to ERPx

An additional KPI considered in that analysis, Reduce Software License Costs, is calculated ad hoc on a deal-by-deal basis and is therefore not included as a standard, benchmarked KPI in this manual.

Unit4 sales, presales, and customer success professionals, as well as selected partners, can use this manual as a quick reference for the concept, formula, required inputs, and a worked example for each of the 30 KPIs.

The underlying APP was designed following these principles:

- Transparent — all calculations clearly explained, no “black boxes”
- Sufficient — no more, no less than what is needed
- Ultra-light and fast — single file, offline, autosave
- Reliable — standard formulas and valid benchmarking sources
- Self-explainable — new users can learn by doing simple exercises
- Secure – No data is saved or transmitted. Every calculation runs entirely in the user's browser to avoid any confidentiality risk.

2. Source & Legal Notice

This manual is derived from the TVST BC-VR APP Manual, Version 9 (updated March 2026), TVST's business-case and value-realization calculator content. The BC-VR APP and its underlying KPI library are the confidential intellectual property of TVST, protected by copyright and registered with Safe Creative under Registration Certificate No. 2509213126487 (verification code 2509213126487-9JX6LN).

This Unit4 edition has been prepared by TVST specifically for Unit4, in support of the sales scenarios described in “Unit4 Sales Scenarios and Key Value Drivers Analysis” (TVST, April 2026) plus additional KPIs recommended by the Unit4 team. It is provided for the exclusive use of Unit4 Sales, Presales, Customer Success teams and selected Partners when building and reviewing Unit4 business cases, and may not be further copied, redistributed, or repurposed outside that use without Unit4 consent.

3. How to Use the APP

Open the application in any browser, and follow these steps inside the application:

1. Pick number & currency format in the header (e.g., 1,234.56 or 1.234,56) and choose the working currency. All inputs/results follow this selection.
2. Build the Initial Business Case: select KPIs — for Unit4 opportunities, choose only from the 30 KPIs listed in Section 4 of this manual; enter each KPI's Y3 Target once (units are shown, such as %, p.p., turns); provide baseline/operational inputs as prompted (orders per year, \$/hr, etc.).
3. Enter finance settings: Implementation cost (Year 1 only), License & Other costs for Years 1–3, Discount rate (e.g., 8–15%), and Implementation & adoption timeline in months (Year-1 benefits are prorated by $(12 - \text{months})/12$).
4. Click Calculate to see annual benefits by KPI, 3-year net value, ROI, NPV, IRR, Payback, plus a KPI contribution table.
5. Log Value Realization in the Review tab: pick a review period (6–36 months), enter Achieved to date per KPI (same unit as Y3 Target), and Save review. The APP computes Value to Date and marks Status as On-time/Early or Behind vs. a linear plan.
6. Use Dashboard & Reports to view the KPI Variance Breakdown (3-year target, Achieved to date, Gap to target in KPI units, Value to Date). Export CSV/Excel for sharing.

4. KPI Concepts & Value Impact Formulas — 30 KPIs

This section covers all 30 KPIs relevant to Unit4 business cases, organized into 5 categories. The 26 KPIs used in Unit4's ERP sales scenarios are defined in the TVST BC-VR APP; the 4 Service Management KPIs marked "(PSO)" were added for Unit4's Professional Services business cases, following the same Concept / Formula / Inputs / Example structure.

TCO & Infrastructure KPIs (6 KPIs)

1. Reduce IT Maintenance Costs

Concept: Lower ongoing maintenance/support spend through consolidation, vendor changes, or efficiencies from modern platforms.

Formula: $\text{Impact} = \text{Baseline Annual Maintenance Spend} - \text{Post-Implementation Maintenance Spend}$

Inputs:

- Baseline Annual Maintenance Spend
- Post-Implementation Maintenance Spend

Example: $\$280,000 - \$190,000 = \$90,000/\text{year}$

2. Reduce Hardware (Servers) TCO

Concept: Cut server and infrastructure TCO by decommissioning on-prem hardware or migrating to more efficient cloud services.

Formula: $\text{Impact} = \text{Baseline Server TCO (Annual)} - \text{New Server/Cloud TCO (Annual)}$

Inputs:

- Baseline Server TCO (Annual)
- New Server/Cloud TCO (Annual)

Example: $\$360,000 - \$210,000 = \$150,000/\text{year}$

3. Reduce 3rd Party Customization Costs

Concept: Limit external customization work by adopting standard features, low-code APPs, or simplifying integrations.

Formula: $\text{Impact} = \text{Baseline Annual Customization Spend} - \text{Post-Implementation Customization Spend}$

Inputs:

- Baseline Annual Customization Spend
- Post-Implementation Customization Spend

Example: $\$150,000 - \$60,000 = \$90,000/\text{year}$

4. IT Staff Efficiency

Concept: Free up internal IT time (FTE hours) by automating routine tasks and simplifying operations.

Formula: $\text{Impact} = \text{Current IT Labor Cost} \times (1 - \text{Target Hours} \div \text{Current Hours})$

Inputs:

- Current IT Labor Cost
- Current Hours spent on IT activities
- Target Hours after efficiency improvements

Example: $\$900,000 \times (1 - 24,000 \div 30,000) = \$180,000/\text{year}$

5. Reduce System Downtime Costs

Concept: Avoid productivity loss and revenue impact by reducing outage hours and incident severity.

Formula: $\text{Impact} = (\text{Baseline Outage Hours} - \text{Target Outage Hours}) \times \text{Cost per Outage Hour}$;
 $\text{Cost per Outage Hour} = (\text{Affected Employees} \times \text{Cost per Employee Hour}) + \text{Lost Revenue per Hour}$

Inputs:

- Baseline Outage Hours per Year
- Target Outage Hours per Year
- Affected Employees
- Cost per Employee Hour
- Lost Revenue per Hour

Example: $(40 - 12) \times (150 \times \$45 + \$5,000) = \$329,000/\text{year}$

6. Reduce Integration Costs

Concept: Lower cost to build and maintain integrations via standardized APIs, connectors, or iPaaS.

Formula: $\text{Impact} = \text{Baseline Annual Integration Build \& Maintenance Spend} - \text{Post-Implementation Integration Spend}$

Inputs:

- Baseline Annual Integration Spend
- Post-Implementation Integration Spend

Example: $\$220,000 - \$120,000 = \$100,000/\text{year}$

Finance Operations Management KPIs (8 KPIs)

7. Improved Finance Team Efficiency

Concept: Shorten cycle times and manual effort in finance (AP/AR, close, reconciliations) to reduce labor cost.

Formula: $\text{Impact} = \text{Current Finance Labor Cost} \times (1 - \text{Target Hours} \div \text{Current Hours})$

Inputs:

- Current Finance Labor Cost
- Current Hours spent on finance processes
- Target Hours after efficiency improvements

Example: $\$800,000 \times (1 - 16,000 \div 20,000) = \$160,000/\text{year}$

8. Improve FP&A Team Efficiency

Concept: Speed up planning, budgeting, and forecasting through automation and better data, reducing analyst hours.

Formula: $\text{Impact} = \text{Current FP\&A Labor Cost} \times (1 - \text{Target Hours} \div \text{Current Hours})$

Inputs:

- Current FP&A Labor Cost
- Current Hours spent on planning & analysis
- Target Hours after efficiency improvements

Example: $\$600,000 \times (1 - 12,000 \div 15,000) = \$120,000/\text{year}$

9. Improved HR Team Efficiency

Concept: Streamline HR processes (onboarding, changes, benefits) to cut manual work.

Formula: $\text{Impact} = \text{Current HR Labor Cost} \times (1 - \text{Target Hours} \div \text{Current Hours})$

Inputs:

- Current HR Labor Cost
- Current Hours spent on HR processes
- Target Hours after efficiency improvements

Example: $\$500,000 \times (1 - 11,200 \div 14,000) = \$100,000/\text{year}$

10. Improved Payroll Team Efficiency

Concept: Automate payroll calculations and validations to reduce processing time per cycle.

Formula: $\text{Impact} = \text{Current Payroll Labor Cost} \times (1 - \text{Target Hours} \div \text{Current Hours})$

Inputs:

- Current Payroll Labor Cost
- Current Hours spent on payroll processes
- Target Hours after efficiency improvements

Example: $\$350,000 \times (1 - 7,200 \div 9,000) = \$70,000/\text{year}$

11. Improved Close Process

Concept: Accelerate month-end/quarter-end close activities to reduce hours and bring forward insight.

Formula: $\text{Impact} = (\text{Baseline Close Hours} - \text{Target Close Hours}) \times \text{Average Cost per Hour of Close Team}$

Inputs:

- Baseline Close Hours
- Target Close Hours
- Average Cost per Hour of Close Team

Example: $\$3,200 - \$2,400 = \$800/\text{year}$

12. Improve DSO (Days of Sales Outstanding)

Concept: Release working capital by collecting receivables faster and reducing DSO.

Formula: $\text{Impact} = (\text{Baseline DSO} - \text{Target DSO}) \times \text{Average Daily Sales} \times \text{Cost of Capital}$;
 $\text{Average Daily Sales} = \text{Annual Revenue} \div 365$

Inputs:

- Baseline DSO (days)
- Target DSO (days)
- Annual Revenue
- Cost of Capital (as a decimal)

Example: $(58 - 49) \times (\$120,000,000 \div 365 = \$328,767/\text{day}) \times 0.10 = \$295,890/\text{year}$

13. Better Procurement Margins

Concept: Negotiate lower prices across addressed spend categories to improve margins.

Formula: $\text{Impact} = \text{Addressed Spend} \times \text{Negotiated Price Reduction \%}$

Inputs:

- Addressed Spend (annual)
- Negotiated Price Reduction % (as a decimal)

Example: $\$25,000,000 \times 0.03 = \$750,000/\text{year}$

14. Uncontrolled Buying Reduction

Concept: Redirect maverick/off-contract spend to negotiated contracts to capture price advantages.

Formula: $\text{Impact} = \text{Baseline Maverick Spend} \times \text{Redirected \%} \times \text{Price Gap \%}$

Inputs:

- Baseline Maverick Spend (annual)
- Redirected % (as a decimal)
- Price Gap % vs. Contract (as a decimal)

Example: $\$6,000,000 \times 0.50 \times 0.06 = \$180,000/\text{year}$

Service Management KPIs (9 KPIs)

15. Expenses - Administration Time Savings

Concept: Reduce effort required to submit/approve expense reports.

Formula: $\text{Impact} = (\text{Baseline Hours} - \text{Target Hours}) \times \text{Cost per Hour} \times \text{Number of Expense Reports}$

Inputs:

- Baseline Hours per Expense Report
- Target Hours per Expense Report
- Cost per Hour
- Number of Expense Reports per Year

Example: $(0.8 - 0.4) \times \$35 \times 20,000 = \$280,000/\text{year}$

16. Faster External Regulatory Audit (Cost Savings)

Concept: Shorten external audit duration and internal prep through better data and controls.

Formula: $\text{Impact} = (\text{Baseline External Audit Days} - \text{Target Days}) \times \text{Daily External Audit Fee} + (\text{Internal Prep Hours Saved} \times \text{Internal Cost per Hour})$

Inputs:

- Baseline External Audit Days
- Target External Audit Days
- Daily External Audit Fee
- Internal Prep Hours Saved
- Internal Cost per Hour

Example: $(20 - 15) \times \$6,000 + (300 \times \$50) = \$45,000/\text{year}$

17. Reduce Billable Time Leakage

Concept: Capture more billable hours by reducing leakage and improving time capture quality.

Formula: $\text{Impact} = \text{Billable Hours} \times \text{Leakage \%} \times \text{Billable Rate} \times \text{Realization \%}$

Inputs:

- Billable Hours (annual)
- Leakage % (as a decimal)
- Billable Rate
- Realization % (as a decimal)

Example: $120,000 \times 0.02 \times \$150 \times 0.90 = \$324,000/\text{year}$

18. Faster Case Resolution

Concept: Handle service/support cases faster to reduce handling cost and improve customer experience.

Formula: $\text{Impact} = (\text{Baseline Handle Hours} - \text{Target Handle Hours}) \times \text{Cost per Hour} \times \text{Annual Case Volume}$

Inputs:

- Baseline Handle Hours per Case
- Target Handle Hours per Case
- Cost per Hour
- Annual Case Volume

Example: $(2.5 - 1.8) \times \$40 \times 18,000 = \$504,000/\text{year}$

19. Donor and Audit Reporting Savings

Concept: Cut reporting effort through standard templates and automation for donors or auditors.

Formula: $\text{Impact} = (\text{Baseline Hours} - \text{Target Hours}) \times \text{Cost per Hour} \times \text{Number of Reports}$

Inputs:

- Baseline Hours per Report
- Target Hours per Report
- Cost per Hour
- Number of Reports per Year

Example: $(40 - 22) \times \$50 \times 120 = \$108,000/\text{year}$

20. Billable Utilisation % (PSO)

Concept: Increase the share of consultant time spent on client-billable work (versus admin, bench, or internal time) to raise revenue-generating capacity without adding headcount. Often the single most important KPI in a consultancy.

Formula: $\text{Impact} = \text{Total Available Hours} \times (\text{Target Utilisation \%} - \text{Current Utilisation \%}) \times \text{Billable Rate}$

Inputs:

- Total Available Hours (annual, across consultants)
- Current Billable Utilisation %
- Target Billable Utilisation %
- Billable Rate (per hour)

Example: $120,000 \times (75\% - 68\%) \times \$150 = \$1,260,000/\text{year}$

21. Project Margin % (PSO)

Concept: Improve project delivery profitability — revenue less delivery costs — through better estimating, resourcing, and cost control. Project financial health and margin visibility are key requirements for services organizations.

Formula: $\text{Impact} = \text{Annual Project Revenue} \times (\text{Target Project Margin \%} - \text{Current Project Margin \%})$

Inputs:

- Annual Project Revenue
- Current Project Margin %
- Target Project Margin %

Example: $\$10,000,000 \times (32\% - 27\%) = \$500,000/\text{year}$

22. Net Revenue per Consultant (PSO)

Concept: Increase average net revenue generated per consultant, a productivity and commercial-performance measure that can also be used in performance, development, and promotion conversations.

Formula: $\text{Impact} = \text{Number of Consultants} \times (\text{Target Net Revenue per Consultant} - \text{Current Net Revenue per Consultant})$

Inputs:

- Number of Consultants (FTE)
- Current Net Revenue per Consultant
- Target Net Revenue per Consultant

Example: $150 \times (\$185,000 - \$165,000) = \$3,000,000/\text{year}$

23. Project Financial Forecast Accuracy (PSO)

Concept: Reduce the cost of inaccurate project forecasting — budget overruns, late corrective action, and margin erosion — by narrowing the gap between forecast and actual project revenue, cost, and margin.

Formula: $\text{Impact} = (\text{Current Forecast Variance \%} - \text{Target Forecast Variance \%}) \times \text{Annual Project Revenue} \times \text{Cost-of-Variance \%}$; $\text{Forecast Variance \%} = \text{average } |\text{Forecast} - \text{Actual}| \div \text{Actual, across projects}$

Inputs:

- Annual Project Revenue
- Current Forecast Variance %
- Target Forecast Variance %
- Cost-of-Variance % (share of variance that becomes rework, write-offs, or lost margin)

Example: $\$15,000,000 \times (18\% - 10\%) \times 15\% = \$180,000/\text{year}$

Human Capital Management KPIs (5 KPIs)

24. Reduced Time-to-Fill

Concept: Fill vacancies faster to reduce vacancy costs and speed productivity.

Formula: $\text{Impact} = (\text{Current Time-to-Fill} - \text{Target Time-to-Fill}) \times \text{Annual Hires} \times \text{Vacancy Cost per Day}$

Inputs:

- Annual Hires
- Current Time-to-Fill (days)
- Target Time-to-Fill (days)
- Vacancy Cost per Day

Example: $(45 - 35) \times 120 \times \$300 = \$360,000/\text{year}$

25. Lower Cost-per-Hire

Concept: Reduce recruiting expenses per hire via automation and better sourcing.

Formula: $\text{Impact} = (\text{Current Cost-per-Hire} - \text{Target Cost-per-Hire}) \times \text{Annual Hires}$

Inputs:

- Annual Hires
- Current Cost-per-Hire
- Target Cost-per-Hire

Example: $(\$6,000 - \$4,500) \times 120 = \$180,000/\text{year}$

26. Lower Voluntary Turnover

Concept: Retain talent to avoid replacement cost and lost productivity.

Formula: $\text{Impact} = \text{Average Headcount} \times (\text{Current Voluntary Turnover} - \text{Target Voluntary Turnover}) \times \text{Replacement Cost per Employee}$

Inputs:

- Average Headcount
- Current Voluntary Turnover (%)
- Target Voluntary Turnover (%)
- Replacement Cost per Employee

Example: $800 \times (18\% - 14\%) \times \$20,000 = \$640,000/\text{year}$

27. Faster Time-to-Productivity

Concept: Onboard new hires faster to reach full productivity sooner.

Formula: $\text{Impact} = (\text{Current Ramp Days} - \text{Target Ramp Days}) \times \text{Annual Hires} \times \text{Daily Contribution Margin} \times \text{Average Ramp Loss Factor}$

Inputs:

- Annual Hires
- Current Ramp Days
- Target Ramp Days
- Daily Contribution Margin at Full Productivity
- Average Ramp Loss Factor (e.g., 0.5)

Example: $(90 - 70) \times 120 \times \$400 \times 0.5 = \$480,000/\text{year}$

28. Improved Payroll Accuracy

Concept: Reduce payroll errors to avoid rework, corrections, and penalties.

Formula: $\text{Impact} = \text{Payslips per Year} \times (\text{Current Payroll Error Rate} - \text{Target Payroll Error Rate}) \times \text{Cost per Payroll Error}$

Inputs:

- Payslips per Year
- Current Payroll Error Rate (%)
- Target Payroll Error Rate (%)
- Cost per Payroll Error

Example: $12,000 \times (2\% - 0.5\%) \times \$80 = \$14,400/\text{year}$

Supply Chain Management KPIs (2 KPIs)

29. Lower Inventory DOH (Carrying Cost Savings)

Concept: Lower days on hand to reduce inventory carrying costs while maintaining service levels.

Formula: $\text{Impact} = (\text{Current DOH} - \text{Target DOH}) \times (\text{COGS} \div 365) \times \text{Inventory Carrying Cost \%}$

Inputs:

- Annual COGS
- Current Days on Hand (DOH)
- Target Days on Hand (DOH)
- Inventory Carrying Cost (%)

Example: $(60 - 45) \times (\$120,000,000 \div 365) \times 20\% = \$986,301/\text{year}$

30. Better Supplier On-Time Delivery

Concept: Improve supplier OTIF (on time, in full) to avoid expedite and line stoppage costs.

Formula: $\text{Impact} = \text{Supplier Receipts} \times (\text{Target On-Time} - \text{Current On-Time}) \times \text{Cost per Late Receipt}$

Inputs:

- Supplier Receipts per Year
- Current On-Time Delivery (%)
- Target On-Time Delivery (%)
- Cost per Late Receipt (expedite, line stoppage)

Example: $100,000 \times (93\% - 85\%) \times \$120 = \$960,000/\text{year}$

5. Business Case Concepts and Formulas

The APP computes 3- and 5-year business cases using these core calculations. For example, in a 3-year business case:

- Year-1 Benefit Proration: Year-1 run-rate benefits are prorated by $(12 - \text{implementation_months})/12$.
- Annual Net Benefits: $Y1 = (\text{Annual Benefits} \times \text{proration}) - (\text{Implementation} + Y1 \text{ License} + Y1 \text{ Other})$; $Y2 = \text{Annual Benefits} - (Y2 \text{ License} + Y2 \text{ Other})$; $Y3 = \text{Annual Benefits} - (Y3 \text{ License} + Y3 \text{ Other})$.
- ROI (%): $((Y1 + Y2 + Y3) \div \text{Total Costs over } Y1\text{--}Y3) \times 100$.
- NPV (3 years): $NPV = \sum [\text{NetBenefit}_t \div (1 + r)^{t}]$, where r is the discount rate (WACC recommended).
- IRR (%): Internal Rate of Return over the 3-year cash-flow vector $[Y1, Y2, Y3]$.
- Payback (years): The year when cumulative cash flow turns non-negative; uses linear interpolation within the year.

6. Value Realization Concepts and Formulas

Value Realization tracks progress against the Y3 Target per KPI and computes cumulative value delivered to date.

- Achieved fraction per KPI at a review month m : $\text{achieved}(m) \div \text{target}$.
- Value to Date per KPI: trapezoidal integration of $[\text{achievement fraction} \times \text{annual run-rate}]$ over time (months).
- Gap to target (KPI unit): $Y3 \text{ Target} - \text{Achieved to date}$.
- Status: On-time/Early if achievement is on/above a linear trajectory to 36 months; otherwise Behind.
- Dashboard Risk (per KPI): compares % of target achieved vs. linear plan at month m ; thresholds indicate High/Medium/Low.

7. Benchmarks & Sources

The Benchmarks & Sources panel in the APP lists, for each KPI, suggested improvement ranges (Conservative, Realistic, Ambitious) and curated sources. Use ranges as directional guidance and adapt to client context (size, SKU profile, B2B/B2C mix, labor model).

The links below are the curated sources relevant to the 26 ERP scenario KPIs in this Unit4 edition — TCO & Infrastructure, Finance Operations, Service Management, Human Capital Management, and the two Supply Chain KPIs used by Unit4 (Inventory DOH and Supplier On-Time Delivery). Sources tied to Sales Revenue Management, Manufacturing Management, and the three Supply Chain KPIs not used by Unit4 (Demand Forecast Accuracy, Perfect Order Rate, and Order Cycle Time) have been left out, as those KPIs are outside Unit4's scope. The 4 new PSO KPIs (Billable Utilisation %, Project Margin %, Net Revenue per Consultant, Project Financial Forecast Accuracy) do not yet have curated third-party benchmark sources in the TVST BC-VR APP; add them here once available.

Links to sources for benchmarking information

- <https://www.atlassian.com/incident-management/kpis/cost-of-downtime>
- <https://www.apqc.org/resource-library/resource-listing/systems-cost-finance-function>
- <https://docs.aws.amazon.com/whitepapers/latest/how-aws-pricing-works/aws-pricingtco-APPs.html>
- <https://aws.amazon.com/blogs/mt/estimating-total-cost-of-ownership-tco-for-modernizing-workloads-on-aws-using-containerization-part-1/>
- <https://www.mulesoft.com/lp/reports/connectivity-benchmark>
- <https://www.itprotoday.com/it-operations/mulesoft-connectivity-benchmark-report-details-integration-challenges>
- https://www.ponemon.org/local/upload/file/2011%20Cost_of_Data_Center_Outages.pdf
- <https://www.salesforce.com/news/stories/connectivity-report-announcement-2025/>
- <https://www.apqc.org/resource-library/resource-collection/finance-organization-key-benchmarks>
- <https://www.apqc.org/resource-library/resource-collection/planning-and-management-accounting-key-benchmarks>
- <https://www.venasolutions.com/blog/time-spent-on-analysis>
- <https://www.apqc.org/search>
- <https://www.apqc.org/resource-library/resource-collection/payroll-key-benchmarks>
- <https://www.apqc.org/resource-library/resource/cycle-time-perform-monthly-close>
- <https://www.apqc.org/resources/benchmarking/open-standards-benchmarking/measures/cycle-time-days-perform-annual-close>
- <https://www.investopedia.com/terms/d/dso.asp>
- <https://www.wallstreetprep.com/knowledge/days-sales-outstanding-dso/>
- <https://www.deloitte.com/us/en/services/consulting/articles/2025-global-chief-procurement-officer-survey.html>
- <https://sievo.com/blog/maverick-spend>
- <https://www.ignite.no/blog/taking-control-of-maverick-spend>
- https://www.thinkhdi.com/~media/HDICorp/Files/Library-Archive/Rumburg_SevenKPIs.pdf
- <https://spiresearch.com/2025/02/12/the-18th-annual-professional-services-maturity-benchmark-report-is-out-now/>
- <https://www.venasolutions.com/blog/nonprofit-financial-reporting-guide>

- <https://www.concur.com/blog/article/save-time-and-money-expense-report-processing>
- <https://www.theiia.org/en/group-services/quality-assurance/quality-services/>
- <https://www.richardchambers.com/the-true-cost-of-an-internal-audit-is-often-a-well-kept-secret/>
- <https://www.shrm.org/content/dam/en/shrm/research/2025-recruiting-benchmarking-report.pdf>
- <https://toggl.com/blog/cost-of-hiring-an-employee>
- <https://www.shrm.org/content/dam/en/shrm/research/benchmarking/Talent%20Access%20Report-TOTAL.pdf>
- <https://engagedly.com/blog/average-cost-per-hire-employee/>
- <https://www.shrm.org/executive-network/insights/myth-replaceability-preparing-loss-key-employees>
- <https://www.sogolytics.com/blog/new-hire-time-to-productivity/>
- <https://enboarder.com/blog/reducing-ramp-up-time/>
- <https://www.apqc.org/resources/benchmarking/open-standards-benchmarking/measures/payment-errors-percentage-total-payroll>
- <https://www.apqc.org/what-we-do/benchmarking/open-standards-benchmarking/measures/inventory-carrying-cost-percentage>
- https://prsj.ascm.org/blog/SCC_3
- <https://www.apqc.org/what-we-do/benchmarking/open-standards-benchmarking/measures/percentage-supplier-time-delivery>
- <https://www.sdcexec.com/safety-security/risk-compliance/article/12184169/apqc-metric-of-the-month-percentage-of-supplier-orders-delivered-on-time>

Appendix A — Unit4 Value Impact Ranges by Scenario

The ranges below reproduce the KPI impact table from “Unit4 Sales Scenarios and Key Value Drivers Analysis” (TVST, April 2026, slide 3), showing the estimated improvement range for each of the core ERP scenario KPIs under each Unit4 sales scenario, and TVST's confidence level in that range..

KPI	Scenario 1 OnPrem → ERPx	Scenario 2 OnPrem → ERP SaaS	Scenario 3 ERP SaaS → ERPx	Confidence
Reduce IT Maintenance Costs	20%–40%	15%–30%	5%–15%	High
Reduce ERP Hardware (Servers) TCO	50%–80%	40%–70%	5%–15%	High
Reduce 3rd Party Customization Costs	30%–60%	10%–25%	20%–40%	High
IT Staff Efficiency	20%–40%	15%–30%	5%–15%	High
Reduce System Downtime Costs	20%–50%	15%–35%	5%–20%	High
Reduce Integration Costs	15%–35%	10%–20%	5%–20%	High
Improved Finance Team Efficiency	15%–30%	8%–18%	7%–15%	High
Improve FP&A Team Efficiency	15%–30%	5%–15%	8%–20%	Medium
Improved HR Team Efficiency	15%–30%	10%–20%	5%–15%	High
Improved Payroll Team Efficiency	15%–25%	8%–18%	5%–12%	Medium
Improved Close Process	25%–50%	10%–25%	15%–30%	High
Improve DSO	5%–15%	2%–8%	3%–8%	High
Better Procurement Margins	2%–8%	1%–4%	1%–4%	Medium
Uncontrolled Buying Reduction	10%–25%	5%–15%	5%–12%	Medium
Expenses – Administration Time Savings	20%–40%	12%–25%	8%–15%	Medium
Faster External Regulatory Audit (Cost Savings)	15%–35%	8%–20%	5%–15%	Medium
Reduced Time-to-Fill	15%–35%	8%–18%	7%–17%	Medium
Lower Cost-per-Hire	10%–25%	5%–12%	5%–12%	Medium
Lower Voluntary Turnover	3%–8%	1%–4%	2%–5%	Medium
Faster Time-to-Productivity	10%–25%	5%–12%	5%–12%	Medium
Improved Payroll Accuracy	10%–25%	5%–12%	5%–15%	Medium
Reduce Billable Time Leakage	5%–15%	2%–8%	3%–8%	Medium
Faster Case Resolution	10%–25%	5%–12%	5%–12%	Low-Medium
Donor and Audit Reporting Savings	10%–30%	5%–15%	5%–15%	Low-Medium
Lower Inventory DOH	2%–15%	1%–8%	1%–7%	Low-Medium
Better Supplier On-Time Delivery	5%–20%	2%–10%	3%–10%	Low-Medium
Billable Utilisation %	8%–15%	5%–10%	3%–8%	Medium
Project Margin %	10%–20%	6%–14%	4%–10%	Medium
Net Revenue per Consultant	5%–10%	2%–4%	3%–6%	Medium
Project Financial Forecast Accuracy	30%–50%	15%–30%	10%–25%	Low-Medium

Note: Reduce Software License Costs is excluded from this table — it is calculated ad hoc per deal and is not one of the 30 standardized KPIs.