Indicator dictionary — 34 definitions

LINDBERGH FORMATION — 16 rue de Maillé, 91310 Montlhéry, France · Companies register (RCS) Evry 817 946 114

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9 indicators to arbitrate, margin among them · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **An indicator dictionary is the written list of your indicators, each with its exact calculation, the sources used and the date the definition was settled.** Without one, two departments can produce two correct and incompatible figures.

The case that triggered this dictionary: three margins for one month

Source	Calculation applied	September margin	Who uses it
ERP	Selling price − list purchase price	**27.4 %**	The branches
CRM	Same calculation, **shipping costs deducted**	**24.9 %**	Sales management

Source	Calculation applied	September margin	Who uses it
Data warehouse	**Purchase price net of year-end rebates**	**31.2 %**	Management control
Gap between the sales figure and the control figure	—	**3.8 points**	**Same month, same orders**

Year-end rebates are the discounts negotiated with a supplier and paid afterwards, based on the volume purchased during the year. Including them in the purchase price is a defensible choice; excluding them is too. **What is not defensible is that both coexist with nobody writing it down.**

What the dictionary carries for each indicator

Section	Content	What it is for in a meeting
Formula	The calculation in plain words, with no query jargon	A non-financial person can challenge it
Sources used	The tables read, table by table	Allows the calculation to be replayed
Arbitration date and author	**Who decided, and when**	**Stops a settled debate being reopened**
Exclusions	Credit notes, intercompany sales, cancelled orders	This is where gaps are born
Previous definition kept	**The former formula, dated**	**The history stays readable in both**

The 9 indicators to arbitrate

Indicator	Competing readings	Measured effect of the gap

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Gross margin	**3**	**3.8 points on one month**
Revenue	2	Invoiced or ordered — 4.1 % gap in November
Active customer	2	12 months or 24 months — 3,100 customers or 3,940
Average basket	2	Per order or per line
Service level	2	On lines or on orders
… and 4 others, detailed in the full table	2	Gaps below 1 point

> **Six of the last twelve executive committees** spent at least one agenda item settling which of two figures was right. **The debate was never about the decision — it was about the vocabulary.**

Every definition stays changeable in one word. An arbitration triggers an overnight recalculation of the history, **on the new definition and on the old one**: the series is never lost, it is dated.

For management control to settle

Gross margin definition retained, and effective date: ______

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