



The KPI Backwards Mapping Worksheet

Start with the result you want, and work back to the plan that gets you there.

Introduction

Should we raise prices? Hire? Let some clients go? Add a new service line? Every firm owner faces decisions like these. Without a clear goal, it's easy to make the change that *feels* right and hope the results follow.

Tracking your numbers is a good start, but numbers on their own don't tell you what to do. As Marcus Dillon, CPA, Co-Founder of Collective by DBA and President of Dillon Business Advisors (DBA), puts it, "KPIs without calls to action aren't valuable at the end of the day." Backwards mapping gives your numbers that call to action. You start with the number you want to move, then work back to the actions, milestones, and trade-offs it will take to get there.

5 KPIs Every Firm Should Track

There are dozens of metrics you could track. But like the gauges in a car, only a few belong in the center of the dashboard. These five give firm owners the clearest picture of their firm's health, value, and sustainability. These are also the numbers buyers, lenders, and investors ask about first, and they're great to share with your leadership team, too.

Measure all five on a trailing 12-month basis: the most recent 12 months, updated each month by dropping the oldest month and adding the newest one.

- **Gross revenue:** total revenue over the most recent 12 months
- **Monthly recurring revenue (MRR) as a percent of revenue:** the share of revenue billed on a recurring monthly basis
- **Revenue per FTE:** revenue divided by full-time equivalent team members
- **Earnings before owner compensation (EBOC):** profit before owner pay, as a percent of revenue
- **Owner production hours:** the hours each owner spends on client work

Get the Full KPI Playbook

This worksheet is one part of *The Firm Owner's KPI Playbook*. The full playbook explains how to calculate each KPI, why it matters, and how to improve it. It also includes a scorecard to see where your firm stands and a real example of one firm's price increase.

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5 Steps in Backwards Mapping

This framework helps you define a clear KPI goal and then work backwards to determine the steps, shifts, and decisions needed to achieve it.

The people who will carry out the plan should help build it. Timing matters too. Planning works best in the quieter months after April 15, which leaves the busy fall deadlines to pressure test changes and November and December to make final adjustments before January.

There are five steps:



Step 1: Define the Target

Choose one KPI you want to improve. Be specific: include the current baseline, the desired outcome, and a clear timeframe.

What KPI are we improving?	What's the baseline? Where are we today?	What's the timeframe?	How much movement is required?
e.g., MRR %	e.g., Current = 20%	e.g., 12 months	e.g., Increase MRR from 20% to 35% of revenue.

Write out your target (e.g., Increase MRR from 20% to 35% of revenue within 12 months):

Step 2: Identify Dependencies

Improving one KPI almost always affects the others. For each KPI, note whether it needs to go up, go down, or stabilize to support your target, and why.

For example: If your goal is to raise revenue per FTE, do owner hours need to drop, do processes need to become more efficient, or does pricing need to increase? If your goal is to reduce owner hours, how will that affect EBOC or MRR %?

KPI	Up, down, or stabilize?	Why?
Gross revenue (TTM)		
EBOC %		
Revenue per FTE		
Owner production hours		
MRR % of revenue		

Step 3: Translate Dependencies Into Levers

Turn each dependency from Step 2 into concrete actions. These are your levers: the specific ways you can influence results. Use the categories below as prompts.

Lever category	Lever (action to take)
People and capacity: hiring, training, delegation, outsourcing, team mix	
Process and efficiency: automation, workflow redesign, standardization, time management	
Pricing and revenue: raising fees, packaging services, shifting clients to recurring	
Client mix and service model: targeting niches, upselling and cross-selling, expanding service lines, pruning low-value clients	
Owner focus and leadership: reducing owner hours on compliance, shifting to sales or advisory, adding management roles	
Technology and tools: practice management platforms, client portals, data dashboards, AI automations	
Other	

Step 4: Sequence the Actions (Reverse Timeline)

Start with your target date, then work backwards in three-month milestones. For each point, note the actions or outcomes that must be achieved to stay on track.

Milestone	Date	Actions or outcomes needed
Target date		
3 months before		
6 months before		
9 months before		
12 months before		

Step 5: Pressure Test (Cost, Benefit, Risk)

Run each action from Step 4 through a simple pressure test. Use this step to compare your options and decide which actions are most realistic and impactful.

Lever or action	Cost or investment: What resources will this require?	Expected benefit: What measurable gain do we expect?	Risks: What trade-offs could hold it back?

Put Your Plan to Work

A backwards map tells you what needs to happen. The harder part is knowing which gaps to fix first and keeping your team moving once the plan is set.

That's where Collective by DBA comes in. Collective gives accounting firm leaders and their teams the operational support to keep improving their firms. Members get proven systems and templates, CPE-eligible training, peer groups, and access to advisors who help them put their action plans to work.

Membership includes Streamlined OS, an operating system built for accounting firms. Your leadership team takes the assessment, and Streamlined OS surfaces the operational gaps, team misalignment, and profitability leaks slowing your firm down. Then it gives you a prioritized action plan and the resources to fix each one. It's a natural next step after this worksheet: you've mapped where you want to go, and Streamlined OS shows you what's standing in the way.

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Continue Reading

- [The Firm Owner's KPI Playbook \(eBook\)](#). How to calculate, track, and improve all five KPIs, with a scorecard and lever comparisons.
- [How to Plan an Accounting Firm Price Increase Using Backwards Mapping \(Blog\)](#). See this worksheet in action, from finding clients on legacy pricing to measuring the results.
- [The 5 KPIs That Drive Your Accounting Firm's Value \(Podcast\)](#). Marcus and Rachel Dillon walk through the five KPIs and the backwards mapping framework.
- [How Peer Conversations Helped This Firm Grow From \\$650K to a \\$1.1M Pace \(Case Study\)](#). How one Collective member used peer insight to raise her prices with confidence.