

# “HRM & OrgDev” Introduction

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**TASK 3: Description Input**

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# CORPORATE COMPLIANCE

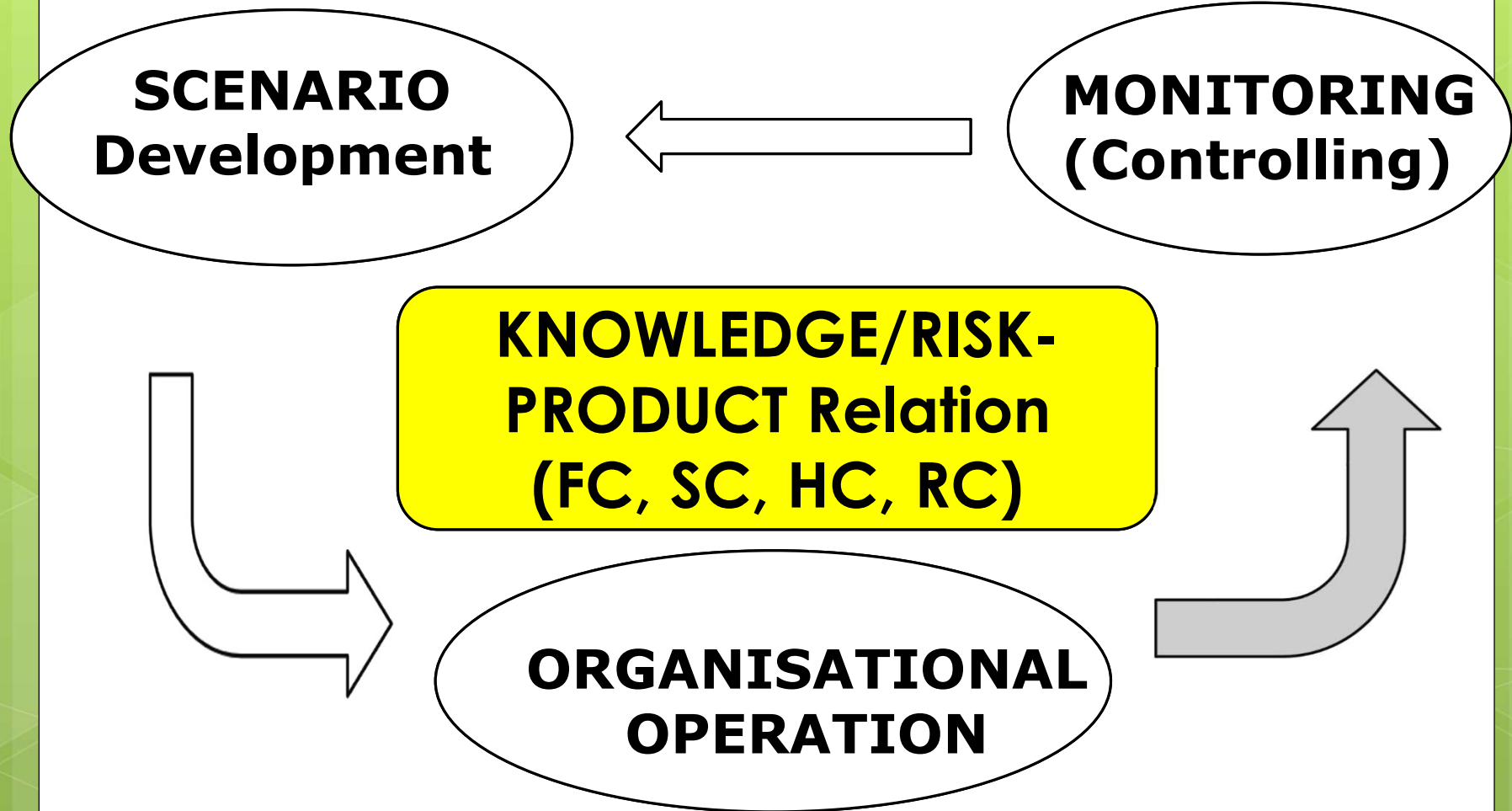
All measures designed to ensure the correct conduct of a company, its management and supervisory bodies and its employees.

The main task of the Board / CEO is to ensure that:

- **organizational measures, training** (*competence development*) **and controls and**
- **the correct conduct of the company and its employees**  
**is ensured.**

The company should be protected from claims for damages and judicial and administrative authorities penalties.

# General Process-Logic of an Organisation



Source: Goellner

○ competence profiling: each Human Being can be described and analysed by those 5 competences:

1. social competences
2. personal competences
3. professional competences
4. technique competences
5. leadership competences

# Human Capital – Measurement: Ideas

for instance:

- Prof. Eduard E. Lawler III, USA, Development: **Human-Capital-Measurement** 1970-1980 as well as political implications for enterprises, shareholder and state,
- Prof. David P. Norton, USA, developed **Balanced Scorecard under the criteria of measurement of Intangible Assets**,
- The book: „**Humanvermögensrechnung**“ von Dr. Herbert Schmidt im Jahr 1974 and
- *Flamholt's Buch: Human Resource Accounting, published 1974,*
- Introduction of Human Resource Accounting (HRA) at Barry Corporation, USA, 1972,
- **HC-Measurements at the enterprise SKANDIA (Skandia Navigator)**
- HYPO-BANK, Germany, Realisation of the **Human-Capital-Measurements via Employee-Value-Index (EVI) 1990,**
- Buck Consultants of Mellon Financial: Development of a **EVi-Expected Value of the individual** (EVi represents the value of a individual for the organisation as minimum of the expected partitional contribution to the profit of the organisation)
- Intellectual Capital Report (Wissensbilanz) of the Austrian Research Centers ARC (2003)
- **Intellectual Capital Report-Act** (Wissensbilanz) for Austrian Public Universities (2004)

## HC-Human Capital – 4 Models for Measuring HC

- **Input Models:** value of the HC = in employee invested sum of money
- **Output Models:** value of the HC = from employee earned profits
- **Comparison Value Models:** value of the HC = difference between at the employment market potentially achievable value and the transacted investments
- **Indicator Models:**
  - often only listings of indices
  - mostly approximations

# Measurement Schemes of 4 HC-models:

## 1. Input Models:

- HumanAssetWorth (Mayos 2001)
- Value Added Intellectual Coefficient (Public 1998/2000)

## 2. Output Models:

- Accounting for the Future (Nash 2003)
- Calculated intangible Value (NCI Research, Stewart 1997)
- Human Capital Pricing Model (Bender/Röhling 2001)
- ROI on Human Capital (Fitzenz 200)
- Knowledge Capital Scoreboard (Lev/Bothwell 2001)
- EVi - (expected value of the individual) (Buck Consultants)

# Measurement Schemes of 4 HC-models:

## 3. Comparison Value Models:

- Excellence Modell (EFQM) (European Foundation for Quality Management, Brüssel)
- Global Human Resources Survey Report (PriceWaterhouseCooper, 2003)
- TRI\*M Index (NFO Infratest)
- Overall Human Capital Index (Watson Wyatt)
- Ranking: Attractive Employer (Hewitt 2001)
- Value Creation Index (Cap Gemini Ernst & Young, 1997/2000)
- CIPD Framework (Scarborough/Chartered Institute of Personnel & Development 2003)
- Intellectual Capital Ranking (Edvinsson 2000)
- Human Capital Value (Human-Capital-Club e.V. Munich, Ge, 2003)
- Intellectual Capital Audit (Brooking 2000)

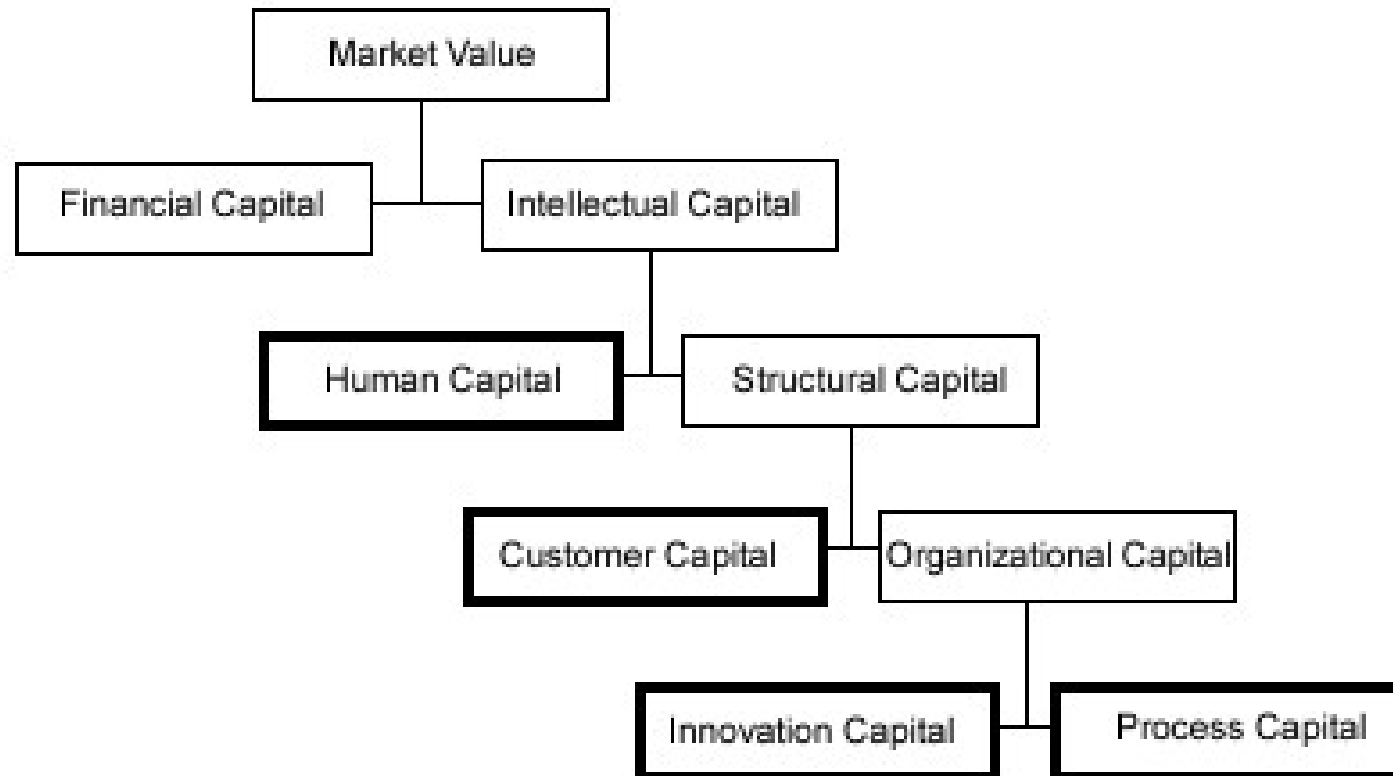


# Measurement Schemes of 4 HC-models:

## 4. Indicator Models:

- Intangible Assets Monitor (Sveiby 1986/87)
- **Skandia Navigator** (Edvinsson 1991)
- Intellectual Capital Navigator (Stewart 1995)
- Human Resource Scorecard  
(Becker/Huselid/Ulrich 2001)
- Human Capital Indicator (Mercer 2001)
- Werttreiber-Modell (Wucknitz 2002)  
(value driver-Model)

# Scandia Navigator: Concept



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**Thank you for your attention.**

**Questions ?**