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**Human resource management —  
Guidelines for internal and external  
human capital reporting**

*Management des ressources humaines — Lignes directrices sur le  
bilan du capital humain interne et externe*





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ISO copyright office  
CP 401 • Ch. de Blandonnet 8  
CH-1214 Vernier, Geneva  
Phone: +41 22 749 01 11  
Fax: +41 22 749 09 47  
Email: [copyright@iso.org](mailto:copyright@iso.org)  
Website: [www.iso.org](http://www.iso.org)

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## Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see [www.iso.org/directives](http://www.iso.org/directives)).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see [www.iso.org/patents](http://www.iso.org/patents)).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT) see [www.iso.org/iso/foreword.html](http://www.iso.org/iso/foreword.html).

This document was prepared by Technical Committee ISO/TC 260, *Human resource management*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at [www.iso.org/members.html](http://www.iso.org/members.html).

## Introduction

Human capital includes the cumulative knowledge, skills and abilities of an organization's people and the impact on an organization's long-term performance, as well as competitive advantage through optimizing organizational outcomes.

The measurement of human capital facilitates the ability of an organization to manage one of its most critical resources and risks, people. Research shows that organizations that do not manage their human capital may damage the ability and opportunity for the business to create long-term and sustainable value achieved through their people<sup>[1]</sup>.

This document is guided by the principles of human rights at work<sup>[2]</sup>, and coupled with the human governance standard (ISO 30408<sup>[3]</sup>), it establishes guidelines on human capital data capture, measurement, analysis and reporting.

The benefits of a standardized approach to human capital reporting (HCR) include

- the use of standardized and agreed data, which describes organizational value in a broadly comparable sense;
- the improvement of HRM processes that support good practice in establishing and maintaining positive employment relations;
- greater understanding of the financial and non-financial returns that are generated as a result of investments in human capital;
- accessible and transparent reporting of human capital data and insights that enhances internal and external understanding and assessment of an organization's human capital and its present and future performance.

HCR is following guiding principles which are outlined in [4.2](#).



# Human resource management — Guidelines for internal and external human capital reporting

## 1 Scope

This document provides guidelines for internal and external human capital reporting (HCR). The objective is to consider and to make transparent the human capital contribution to the organization in order to support sustainability of the workforce. This document is applicable to all organizations, regardless of the type, size, nature or complexity of the business, whether in the public, private or voluntary sector, or a not-for-profit organization.

This document provides guidelines on the following core HCR areas:

- compliance and ethics;
- costs;
- diversity;
- leadership;
- organizational culture;
- organizational health, safety and well-being;
- productivity;
- recruitment, mobility and turnover;
- skills and capabilities;
- succession planning;
- workforce availability.

NOTE These guidelines and associated metrics can result in better organizational performance. However, some organizations do not have the objective or the capacity to use the entire set of metrics. Recommendations for SME use are provided in [Table 2](#) and [Annex A](#).

## 2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 30400, *Human resource management — Vocabulary*

## 3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 30400 and the following apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <http://www.electropedia.org/>