

Design and implementation of a Human Capital oriented Balanced Scorecard in an engineering services unit



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(Otho Bergstrom)

DESIGN AND IMPLEMENTATION OF A HUMAN CAPITAL ORIENTED BALANCED SCORECARD IN AN ENGINEERING SERVICES UNIT



GRIN Verlag Aug 2007, 2007. Taschenbuch. Book Condition: Neu. 213x149x9 mm. This item is printed on demand - Print on Demand Neuware - Master's Thesis from the year 2005 in the subject Business economics - Personnel and Organisation, grade: 2,3, University of Applied Sciences Ludwigshafen, 57 entries in the bibliography, language: English, abstract: Abstract The utilization of employees often is the only measure for success of engineering services units. The question how many days of paid services can be billed to a customer is so dominant that other aspects are completely neglected. However, focusing on maximizing just one, financial, value - revenue by employee - might not be sufficient to guarantee sustainable success. The aim of this dissertation is to develop a management instrument for an engineering services unit based on the balanced scorecard approach. Even though the value of human capital often receives only little attention, employees are the key differentiator of an enterprise. The knowledge, experience and attitude of people can not easily be copied by competitors. Since human capital's contribution to business success is difficult to measure, it often plays no role in management systems. This situation can only change if the value of human capital can be determined and represented. The term 'human capital' is explained in more detail in the first part of this work. What is human capital and why is it becoming increasingly important Several approaches to determining human capital are described and analysed. In the second part of this work, a Balanced Scorecard is developed on a step-by-step basis for an engineering services unit. Particular attention is paid to the human capital aspect. However, the purpose of this work is not to develop a scorecard that serves only to assess and control human capital variables. Examples of such dedicated Balanced Scorecards are...

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