

Macro-performance indicators

1 Human Capital Return On Investment (HCROI)

$$\frac{[\text{Total Revenue} - (\text{Operating Expense} - \text{Total Human Capital Costs})]}{\div \text{Total Human Capital Costs}}$$

2 Human Capital Value Added (HCVA)

$$\frac{[\text{Total Revenue} - (\text{operating expense} - \text{total human capital costs})]}{\div \text{Full-time Equivalent Employees}}$$

3 Human Economic Value Added (HEVA)

$$\frac{[\text{Net Operating Profit After Tax} - (\text{Invested Capital} \times \text{WACC})]}{\div \text{Full-time Equivalent Employees}}$$

4 Human Capital Market Value (HCMV)

$$\frac{(\text{Market Value} - \text{Book Value})}{\div \text{Number of Full-time Equivalent Employees}}$$

5 Revenue, Expense, Income Factors

$$\begin{aligned} &\text{Revenues} \div \text{Number of Full-time Equivalent Employees} \\ &\text{Expense} \div \text{Number of Full-time Equivalent Employees} \\ &\text{Income} \div \text{Number of Full-time Equivalent Employees} \end{aligned}$$