SOCIAL AND HUMAN CAPITAL ACCOUNTING

Use of social and human capital information to deliver better business outcomes

Do you understand how your social and human capital supports the success of your organization? Do you have the information you need to understand the value of these assets and what impacts them?

The maturity map is designed to enable you to assess what you are currently doing, and understand how you can develop your processes further. It has been developed as a way to capture the different dimensions within social and human capital accounting.

Strategy	Limited inclusion of social and human capital in business strategy and decision making	Moderate inclusion of social and human capital in business strategy and decision making	Integration of social and human capital in business strategy and decision making
Integration within decision making	 Social and human capital information is used infrequently within decision making and is not considered alongside financial and other capitals. 	 Decision making includes social and human capital information on an ad hoc basis alongside financial and other capitals. Recognition of the links between different capitals, but little explicit analysis. 	 Decision making includes social and human capital information alongside financial and other capitals. Interdependencies between different capitals reflected in analysis and decisions.
Appraisal scope	 Focus on own operations only. Limited scope of issues considered. 	 Considers a small part of value chain, e.g. direct suppliers and customers. Most obvious social and human capital issues considered. 	 Considers all relevant parts of the value chain. Wide range of social and human capital issues considered.
Measure and value	 Based on qualitative information. Considers value creation for shareholders only Information is collected manually and based on generic sources, e.g. government databases. 	 Based on a mixture of quantitative and qualitative information. Considers valuation for shareholders with limited consideration of other stakeholders. Information is collected through manual and automated processes and based on a mixture of generic and specific sources, e.g. internal systems. 	 Measures consistent and comparable with financial capital, including monetization. Considers valuation for all significant stakeholders, including wider society. Information is collected as part of existing processes and data is specific and bespoke, e.g. real-time feedback.
Evaluate and apply	 Limited evaluation of performance of social and human capital assets and liabilities. Based on inputs and outputs, e.g. amount of time spent training a specific number of apprentices. 	 Ad hoc evaluation of performance of social and human capital assets and liabilities. Based on outputs and outcomes, e.g. number of apprentices hired of those trained. 	 Consistent evaluation of performance of social and human capital assets and liabilities. Based on outcomes and impacts, e.g. economic value added as a result of apprenticeship programme.
	Beginner	Intermediate	Leader