



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



AS ISO 30414:2020

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- Australian Council of Trade Unions
- Australian HR Institute
- Australian Industry Group
- Australian Organisation for Quality
- Australian Society of Rehabilitation Counsellors
- Griffith University
- Institute of Management Consultants
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Preface

This Standard was prepared by the Standards Australia Committee MB-009, Human Resources and Employment.

The objective of this Standard 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 Standard defines the terms and definitions used throughout human resource management Standards, e.g. “employee” and “independent contractor”.

This Standard is identical with, and has been reproduced from, ISO 30414:2018, *Human resource management — Guidelines for internal and external human capital reporting*.

As this document has been reproduced from an International Standard, a full point substitutes for a comma when referring to a decimal marker.

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