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Are the combined human resources at CJS-PLV productive? There is no absolute answer to this question. This report considers the extent to which the company's labor deployment indicators differ from global benchmarks. In this report we consider forecasts of differences between labor ratios and the resulting return on this human investment compared to global benchmarks; the estimation of such differences is commonly called a "gap analysis." What is the ratio of short-term and long-term assets to employee? What are typical capital-labor ratios? How different are these ratios to companies serving the same link in the value chain? What are the average sales and net profits per employee compared to global benchmarks? These and over 50 other indicators of labor productivity are considered in this report. The report does so by going beyond traditional analyses by considering companies competing in the same or similar industrial classification at a global level. The goal of this report, therefore, is to assist consultants, human resource managers, strategic planners, and corporate officers in gauging estimates of a company's human resource indicators compared to firms competing or participating in the same economic sector, at the global level. This report is not about whether a particular company or industry has performed well or poorly in the past or will do so in the future. With the globalization of markets, greater foreign competition, and the reduction of entry barriers, it becomes all the more

important to benchmark a company's human resource indicators against other firms on a worldwide basis. Doing so, however, is not an obvious task. First, one needs to find firms competing in the same sector, but not necessarily competing directly with the company in local markets. These firms should not be perceived, therefore, to be direct competitors to the company in question, but simply those that have been classified by various sources (e.g. EDGAR or similar foreign filings), as competing to serve customers in the same link of the value chain, or broad industrial classification, as identified by SIC, NAICS or similar codes. Second, given the international nature of the task, one needs to control for exchange rate volatility. Finally, one needs use comparable financial standards. This report overcomes these issues and gives full human resources benchmarks vis-a-vis worldwide competitors who are present in the same narrow industrial classification. Benchmarks cover labor-asset ratios, labor-liability ratios, and labor-income ratios. Since our reports are printed on demand, the statistics reported are for the latest quarter and are the most up to date available (4 updates are produced each year). Each report provides over 100 statistics and 40 graphs to the reader. This report is on CJS-PLV, 92194 MEUDON CEDEX, France.

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