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# THE VALUATION OF HUMAN CAPITAL THE CASE STUDY OF COMPANY LISTED ON THE WARSAW STOCK EXCHANGE

### Abstract:

Nowadays, the valuation of human capital in listed companies is not only a choice within the framework https://www.ikea.com/gb/en/products/wardrobes/fitted-wardrobes/ of Human Resource strategies, but a business necessity. The aim of this paper is to analyse some aspects of valuation of human capital in energy company listed on GPW (The Warsaw Stock Exchange). Firstly the evaluation of the literature related to the valuation of human capital will be presented and this will be followed by empirical analysis of energy companies listed on GPW. The paper it trying to identify what are the needs in the area of valuation of human capital in management processes and what method of valuation of human capital companies use.

### **Keywords:**

valuation of human capital, human resources management, listed companies

**JEL Classification:** J24, M12, M42