Measurement and Recognition of Human Resource

Though your balance sheet’s a model of

What balance sheet should be,

Typed and ruled with great precision

In a type that all can see;

Though the grouping of the asset is

Commendable and clear,

And the details are given more

Than usually appear;

Though investments have been valued

At the sale price of the day,

And the Auditor’s certificate shows

Everything O.K;

One asset is omitted-and its worth

I want to know,

The asset is the value of men who

Run the show.

-- Sir Mattthew Webster Jenkinson