

**IMPACT OF HUMAN RESOURCE INVESTMENT ON THE
FINANCIAL PERFORMANCE OF THE LISTED COMPANIES
IN SRI LANKA**



By

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ABSTRACT

This study attempts to find out the impact of Human Resource Investment on the Financial Performance of the Listed Companies in Sri Lanka. In accordance with literature review and existing findings, there are literature and empirical knowledge gaps regarding the impact of Human Resource Investment on the Financial Performance of the Listed Companies. This study was conducted to fill these gaps with three objectives of the selected listed companies in Sri Lanka.

Human Resource Investment can be identified as one of the emerging considerations of the Companies. The current study has identified of the impact of Human Resource Investment on the Financial Performance of the Listed Companies in Sri Lanka. The population of the study is 290 listed companies. With the probability sampling technique, 119 listed companies were selected. Secondary data used for the study and descriptive statistics, correlation and regression were used to analysis data. Salary and Wages, Training and Health have been identified as the dimension of independent variables and the ROA and ROE has been identified as the dependent variable.

The study found that the salary and wages was strong positive relationship and training and health were moderate positive relationship between ROA and ROE. Also all variable has significant positive impact on financial performance. The findings of this study are useful in further enlarging and enriching applications of these concepts in practice.

Keywords: Human Resource Investment, Financial Performance, Salary and Wages, Training, Health, ROA, ROE

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