



발표요약본 (Presentation Summary)

Session A-3. Jeff Higgins Founder and CEO, HCMI Inc. USA

A New Business Era, Human Capital Reporting and Disclosure

Few in the HR world have noticed, but the world of HR has changed forever, in a good way, for those who are prepared.

In 2020 the US Securities and Exchange Commission issued rules on human capital disclosure for a 'principals based approach' and now in 2023 is expected to release new prescriptive reporting requirements for all US listed companies requiring companies to disclose detailed human capital metrics about their own workforce. This builds upon the 2018 'ISO30414 Guidelines for Human Capital Reporting for Internal and External Stakeholders', which created a new framework to measure and report workforce information for greater transparency and clarity truly recognizing the workforce as the most valuable asset in the organization.

Jeff will share what leading companies in the US are measuring and reporting on the workforce as well as the latest information on the looming US SEC announcement on prescriptive human capital metric reporting and disclosure requirements and why such human capital data is so important for transparency and sustainability to give investors insight into the value creation of talent in companies.

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