

## NYU Stern Conference on Human Capital Disclosures

Hosts: NYU Stern Center for Business & Human Rights; Vincent C. Ross Institute of Accounting Research

Date: Friday, September 16, 2022, 10:00 AM – 3:00 PM

Location: Via Zoom

Background: Human capital management is of growing interest to companies, investors and civil society. For the past two years, the SEC has required issuers to disclose their high-level human capital strategy. Now the SEC is preparing to mandate much more detailed reporting on diversity and labor issues. This colloquium aims to further multi-sector dialogue on challenges & opportunities in this new regulatory area.

- **10:00-10:10 Welcome by April Klein, Director of the Ross Institute; and Michael Goldhaber, Senior Research Scholar & Program Manager for Human Rights in Investment at NYU Stern CBHR**
- **10:10-10:40 Keynote: Allison Herren Lee, Commissioner & Acting Chair of the SEC, 2019-22; Senior Research Fellow at NYU School of Law Institute for Corporate Governance and Finance, and one of the moving forces behind the current and proposed rules on Human Capital disclosures, in conversation with NYU Stern CBHR Director Mike Posner & Ross Institute Director April Klein**
- **10:45-11:30 What human capital data should the SEC collect?**

- John Kepler, Assistant Professor, Stanford Graduate School of Business; Author, *Human Capital Disclosure: What Do Companies Say about Their 'Most Important Asset'?*
- Ruth Tang, Audit Partner, Managing Director Alternative Investments, KPMG US
- Meredith Benton, Founder, Whistle Stop Capital; Manager of *As You Sow's* workplace equity program
- Dan Neale, Social Themes Lead for the Church Commissioners of England; Former Social Transformations Lead at the World Benchmarking Alliance

### [VIRTUAL LUNCH BREAK]

- **12:45-1:30 Should the SEC gather data on global value chains & fissured workplaces, and if so, how?**
  - David Weil, Dean of Brandeis University's Heller School for Social Policy & Mgmt; U.S. Wage & Hour Administrator, 2014-2017; Author, *The Fissured Workplace*
  - Sif Thorgeirsson, Director of Standards Guidance at the Fair Labor Association
  - Kilian Moote, Senior Director, Georgeson; former Senior Advisor, Know the Chain
  - Luiza Romero, Lecturer on blockchain at NYU Stern; Blockchain Consultant for EY
- **1:45-2:30 Is the SEC authorized and justified to mandate disclosure on human capital?**
  - Robert Jackson, Jr., Commissioner of the SEC, 2017-2020; Co-director, NYU School of Law Institute for Corporate Governance & Finance
  - Linda-Eling Lee, Global Head of ESG Research, MSCI
  - Stephen Park, Co-director, Business & Human Rights Initiative; Associate Professor, University of Connecticut School of Business
  - Joanne Bauer, Co-founder, Rights Co-Lab & SASB Human Capital expert group
- **2:35-2:55 Closing Remarks by Mike Posner & April Klein**