Harvard Business Review: How Proposed SEC Disclosure Requirements Could Help Workers

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Lisa LaViers, assistant professor of accounting, contributed the opinion piece "How Proposed SEC Disclosure Requirements Could Help Workers" to Harvard Business Review. The article discusses the potential of the SEC's new human capital management disclosures to help workers make more informed decisions about their careers and ultimately strengthen labor market transparency and fairness.

> While investors may be interested in firm-wide metrics like “7% total turnover” or “total employee expense,” labor market participants will be interested in more segmented information. For example, firms could

disclose turnover by firm segment or segregated into voluntary and involuntary categories. These numbers would be much more meaningful to workers attempting to assess employee satisfaction.

To read the article in its entirety, visit hbr.org:

https://hbr.org/2024/10/how-proposed-sec-disclosure-requirements-could-help-workers?ab=HP-hero-latest-text-1