CONCEPT

ISO 30414 Human Capital Reporting: Metrics, Board Disclosure and Assurance

6 – 10 June 2027
Riyadh - KAFD district five-star



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Introduction:

Boards, lenders and investors increasingly ask how an organisation's workforce creates and protects value, yet most HR functions can only offer headcount tables and turnover percentages with shifting definitions and no audit trail. ISO 30414 human capital reporting gives a disciplined structure for defining, calculating and disclosing workforce measures that outsiders can trust. This Core Concept course equips HR and reporting leaders to scope disclosure, write metric definitions, secure data lineage and prepare figures for assurance. Participants build a Human Capital Report and Metric Dictionary for a case company.

Course Objectives:

- Explain to directors and investors how workforce measures signal value creation, intangible asset risk and management quality
- Map an organisation's current people measures against the eleven ISO 30414 human capital areas and close disclosure gaps
- Write metric definitions with formulas, numerators, denominators, boundaries and reporting periods that produce consistent year-on-year figures
- Decide which measures stay internal and which are disclosed externally, and set a disclosure policy approved by the board
- Establish data lineage, ownership, controls and evidence files so human capital figures are ready for internal audit or external assurance
- Produce a Human Capital Report and Metric Dictionary that connects workforce disclosure with sustainability reporting

Target Audience:

- HR leaders accountable for workforce information presented to boards, committees and investors
- HR reporting and people analytics owners who calculate and publish human capital measures
- Sustainability and integrated reporting owners who collect social and workforce disclosures
- Investor relations and corporate governance managers who answer shareholder questions on workforce matters
- HR information and data governance managers responsible for payroll, HRIS and learning system records

Course Outline:

Day 1: Human Capital as an Intangible Asset and the Case for Disclosure

- Human Capital Value Proposition: Intangibles Not Owned by the Firm
- Investor, Lender and Board Information Needs on Workforce Risk
- Internal Management Reporting Versus External Stakeholder Disclosure
- Current-State Human Capital Disclosure Gap Assessment Template
- Materiality Screening Matrix for Workforce Topics

Day 2: ISO 30414 Human Capital Areas and Metric Clusters

- ISO 30414 Structure: Requirements, Recommendations and Human Capital Areas
- Workforce Composition, Diversity and Costs Clusters
- Productivity, Recruitment, Mobility and Succession Planning Clusters
- Workforce Turnover, Skills, Capabilities and Development Clusters
- Health, Safety and Well-Being, Leadership, Culture, Compliance and Ethics Clusters

Day 3: Metric Definitions, Formulas and Data Lineage

- Metric Definition Card: Formula, Numerator, Denominator, Boundary and Period
- Headcount Versus Full-Time Equivalent Conventions and Workforce Cost Calculations
- Human Capital Return on Investment and Revenue per Employee Formulas
- Source System Mapping: Payroll, HRIS, Learning, Safety and Survey Records
- Data Lineage Diagram and Reconciliation Checks Between Systems

Day 4: Disclosure Governance, Sustainability Linkage and Assurance Readiness

- Board Disclosure Policy: Approval Workflow, Sign-Off and Restatement Rules
- Linking Human Capital Measures to Sustainability and Integrated Reports
- Narrative Context, Targets and Trend Explanation for Investor Audiences
- Assurance Readiness Checklist: Evidence Files, Controls and Audit Trail
- Confidentiality, Aggregation Thresholds and Reputational Risk in Workforce Disclosure

Day 5: Case Study: Human Capital Report and Metric Dictionary

- Case Company Data Pack Review and Human Capital Area Selection
- Metric Dictionary Build for the Case Company
- Human Capital Report Drafting: Internal Board Pack and External Summary
- Assurance Walkthrough: Tracing Reported Figures to Source Evidence
- Human Capital Report Presentation and Board-Style Challenge Session

Skills You Will Gain:

- Human Capital Materiality Assessment
- ISO 30414 Gap Analysis
- Workforce Metric Definition Writing
- HR Data Lineage Mapping
- Disclosure Policy Design
- Assurance Evidence Preparation
- Investor Narrative Writing
- Sustainability Report Integration

Why Attend This Course:

- Return with a Human Capital Report and Metric Dictionary built on case data and tested in a board-style challenge
- Answer board and investor questions on workforce value with figures that reconcile back to source systems
- Reduce restatements and conflicting numbers by fixing definitions, owners and controls before publication
- Compare disclosure practice with HR and reporting leaders from other sectors and countries

Conclusion:

Credible human capital reporting depends on agreed definitions, traceable data and a clear decision about what to disclose and to whom. The week moves from the case for workforce disclosure and materiality, through the ISO 30414 human capital areas and their metric clusters, to definition cards, formulas and data lineage, and then to board disclosure policy, sustainability linkage and assurance readiness. The final day applies that sequence to a case company and produces a Human Capital Report and Metric Dictionary ready for board review.