





## POSTGRADUATE SEMINAR SERIES

Topic Defence Seminar

Topic Title: CORPORATE BEHAVIOR UNDER

**CONFUSION: ESG RATING** 

DISAGREEMENT AND GREEN HUMAN

**CAPITAL INVESTMENT** 

Presenter:

**Mr BIMPONG Patrick** 

PhD student of Accountancy

Abstract:

The proliferation of diverse rating methodologies has given rise to ESG rating disagreement, engendering uncertainty and complexity for firms and investors alike. This study investigates a novel dimension to ascertain whether firms respond to ESG rating disagreement by requiring greenspecific skills when making hiring decisions. Leveraging a comprehensive job postings data from 2010 to 2018, we document significant increases in firms' job postings that list green skills following heightened ESG rating disagreement. This evidence suggests that, amidst the discordance in ESG ratings, firms exhibit a proactive stance by intensifying their recruitment efforts for personnel with green expertise. This strategic response is underpinned by a recognition of the pivotal role of green human capital in enhancing ESG disclosure quality, fostering green innovation, and fortifying sustainability credentials.

Date 10 May 2024, Friday

Time 10:30 am - 11:30 am

SEK210, 2/F, Simon & Eleanor Kwok Building Venue

**English** Language:



All are Welcome

For enquiries, please contact 2616-8373 or by email (hkibs@ln.edu.hk)

Due date: 11 May 2024