Lingnan University 嶺南大學 香港 Hong Kong
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Department of Accountancy
Hong Kong Institute of Business Studies
EDUCATION for SERVICE 作育英才 · 服務社會

POSTGRADUATE SEMINAR SERIES

Research Findings Seminar

Topic Title : **ESG Rating Disagreement and Green Human Capital Investment**

Presenter : **Mr BIMPONG Patrick**
PhD student of Accountancy

Abstract :
Environmental, social, and governance (ESG) ratings differ significantly among different raters, and prior literature on this disagreement mainly focuses on its determinants. In this study, we investigate the consequences of ESG rating disagreement on corporate behaviors. We find that firms respond to heightened ESG rating disagreement by requiring green-specific skills when making hiring decisions. This effect is more pronounced for heavy-polluting firms, more complex firms, and firms in ESG-conscious environments. We further find that green human capital improves information interpretation convergence, increases green innovation, enhances disclosure quality, and restores green reputation, which helps reduce future rating divergence. Overall, our study suggests that, amid the discordance in ESG ratings, firms exhibit a proactive stance by intensifying their recruitment efforts for personnel with green expertise, revealing an important mechanism of human capital management for mitigating ESG rating disagreement.

Date : **28 January 2026, Wednesday**

Time : **14:30 – 16:00**

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

Language : **English**

**** All are Welcome ****

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Due date: 29 Jan 2026