

STRATEGIC BUSINESS PLAN

ISO/TC 260 Human Resource Management

August 2025 (6th edition)

EXECUTIVE SUMMARY

In response to the growing maturity and internationalization of Human Resource Management (HRM), the International Organization for Standardization (ISO) formed a Technical Committee 260 (ISO/TC 260) in 2011 to assist organizations to improve effectiveness through standards and standardization of the practices in the recruitment, retention, development, engagement, and deployment of their workforce. The aim of the HRM standards developed by ISO/TC 260 is to contribute to sustainable performance and value creation for organizations and their stakeholders. Details of ISO/TC 260's work program can be found at <https://committee.iso.org/home/tc260>.

This Strategic Business Plan (SBP) is an introduction to the strategy and operation of ISO/TC 260. It examines the challenges organizations face in HRM and highlights the potential impact of and opportunities arising from the application of HRM standards to develop evidence based HRM practices in these organizations.

ISO/TC 260 strategy includes a HRM capstone standard that outlines the requirements for a principled approach to HRM with policies, processes and systems that recognize that organizations and HRM have a key role to play in furthering the UN Sustainable Development Goals and in ensuring Environment, Social and Governance (ESG) factors are integral.

The SBP also flags the key stakeholders and liaisons to ensure relevance and applicability of the standards (being) developed by ISO/TC 260. It also highlights key sections and updates on key sections of the ISO Directives Parts I and II that helpfully outline the development process of standards.

The SBP is reviewed annually.

1 INTRODUCTION

ISO/TC 260 was formed in 2011 to support organizations in the professional management and development of their workforce, leading to a tangible impact on their profitability and sustainable growth. This edition of the SBP marks the 14th anniversary of a relatively young area of standardization. This document provides a view of the directions likely in HRM and the role of standards and standardization in offering evidence-based guidance to organizations and individuals with people management responsibilities.

The professional and ethical management of people at work, together with the appropriate integration of technologies, is central to decent work and organizational effectiveness. Disruptions to the post-War consensus on international rules, business/ trade conventions underpinning globalization, rising geo-political risks, the global public health crisis, and other social and technological disruptions have forced organizations to re-examine where and how they can continue to create value. Increasing automation and advances in Artificial Intelligence (AI) (Brynjolfsson & McAfee, 2015), the composition and diversity of any organization's workforce (both employed and contingent) remain significant input factors and sources of value creation (or destruction) in any modern organization (Wong et al., 2019). Not surprisingly, the attraction, development, wellbeing, and deployment of the workforce is an area of focus.

The adoption of ISO/TC 260 standards is voluntary, and it is for organizations to decide what is material to their context when applying these, including the decision to benchmark within their industry sector or to seek third-party accreditation. It is assumed that users of standards are compliant with the regulations and agreements within which they operate, for example, the EU Corporate Sustainability Reporting Directive (CSRD) and the Securities and Exchange Commission (see <https://www.sec.gov/files/20230914-draft-recommendation-regarding-hcm.pdf>) and those published by the IFRS. The work of ISO/TC 260 requires monitoring of the developing requirements of key agencies and jurisdictions. ISO/TC 260 standards, therefore, do not supplant or knowingly undermine existing legal obligations.

1.1 Main objectives and priorities of ISO/TC 260

The aim of ISO/TC 260 is to improve the performance of people management to achieve a positive impact on business results in individual organizations. Evidence-based standards and standardization developed through the consensus of international experts in HRM, and adjacent disciplines (e.g., behavioral sciences, measurement, etc.) provide confidence that

the people management function will meet internationally agreed standards of sustainability (see Ren, 2023), competence and professionalism.

These standards, when appropriately implemented, ensure that business-continuity risks are assessed and that the value-creation role of the human resources of an organization is properly acknowledged and measured. ISO/TC 260 standards actively support the UN Sustainable Development Goals (SDGs, Figure 1; ISO, 2018), and current published standards reference SDG3-Good health and wellbeing, SDG4-Good education, SDG5- Gender equality, SDG8-Decent work and economic growth, SDG9-Industry, innovation and infrastructure, SDG10-Reduced inequalities, and SDG16-Peace and justice.

The publication of [IWA48:2024](#) "Framework for implementing environmental, social and governance (ESG) principles" in organizations of all sizes and sectors will inform all future (new and review) ISO standards.



Figure 1 - The UN Sustainable Development Goals (SDGs) <https://sdgs.un.org/goals>

ISO/TC 260 HRM Standards are intended to be used by organizations, HRM professionals and by those engaged in people management. For many countries that currently do not have a history of HRM professional practices, these Standards will provide guidance, development, and pathways to the professionalization of the management of people. For nations with a stronger tradition of HRM, the standards provide a global framework for improving organization outcomes, while supporting positive employment relations.

2 ORGANIZATIONAL ENVIRONMENT OF ISO/TC 260

2.1 Description of the organizational environment and key stakeholders

2.1.1 Challenges to organizational leadership

The challenges and tensions leaders must navigate are difficult and complex. In a hyper-connected 24-hour news cycle world fed by social media, the leadership of any modern organization must be socially and politically aware of all the shifts that are shaping the role and expectations of numerous stakeholders, not just those of customers, clients, shareholders, and the workforce.

Some day-to-day leadership challenges include:

- building an organization so it embodies its purpose. This purpose attracts and retains needed talent and earns the organization the social license to operate as a responsible business
- incorporating Environmental, Social and Governance (ESG) factors as a fundamental value especially the existential challenge of the Climate Emergency and the maturation of sustainability reporting
- navigating and honoring the, oftentimes, competing interests of diverse stakeholders – environmentalists, regulators, owners, bankers, politicians, suppliers, workers, and their communities, globally, with all the cultural distinctions, and socio-economic inequalities
- understanding the digital disruptors (e.g., technology platforms, AI etc.) and adapting to/ adopting the technologies to build relevant business value propositions
- recognizing the risks (e.g., cyber-security, algorithmic bias, climate change, resilience) and opportunities (e.g., new business models, markets, new dimensions of scalability) available to the organization, and
- developing, re-deploying and re-skilling the workforce so that the people with the knowledge, skills and abilities can deliver value to organizational stakeholders.

Some challenges are philosophical questions. For instance, who bears the risks of change/ disruption – the organization, the individual, or the State? Some are strategic. For example, what are acceptable trade-offs between shareholder value and other longer-term impacts like the environment now that regulatory compliance is not sufficient to earn the social license to operate. Some are more pragmatic. For instance, how can technology and workers interface for optimal outcomes for the worker, organization, and society; or how the leverage organizations have to influence their supply chain partners towards social responsibility and their role in providing decent work.

2.1.2 Demographic trends

An organization making investment or divestment decisions may need to look at demographic shifts that affect access to workers. In Figure 2, labor participation rates in 2000, 2010, and 2020 across several regions/ countries are compared. Notwithstanding skills, policies, incentives and disincentives for labor participation and productivity, in countries where employment participation from the adult workforce has increased or remained constant (such as U.K., Germany, OECD members generally), organizational managers will need effective HRM policies, processes, and practices to invest in automation, or to deploy talented and qualified people from countries/ regions with a higher percentage of employable adults (e.g., India, lower income Asia-Pacific countries & Western and Central Africa) in order to maintain the appropriate skills and talent in the organization’s workforce.

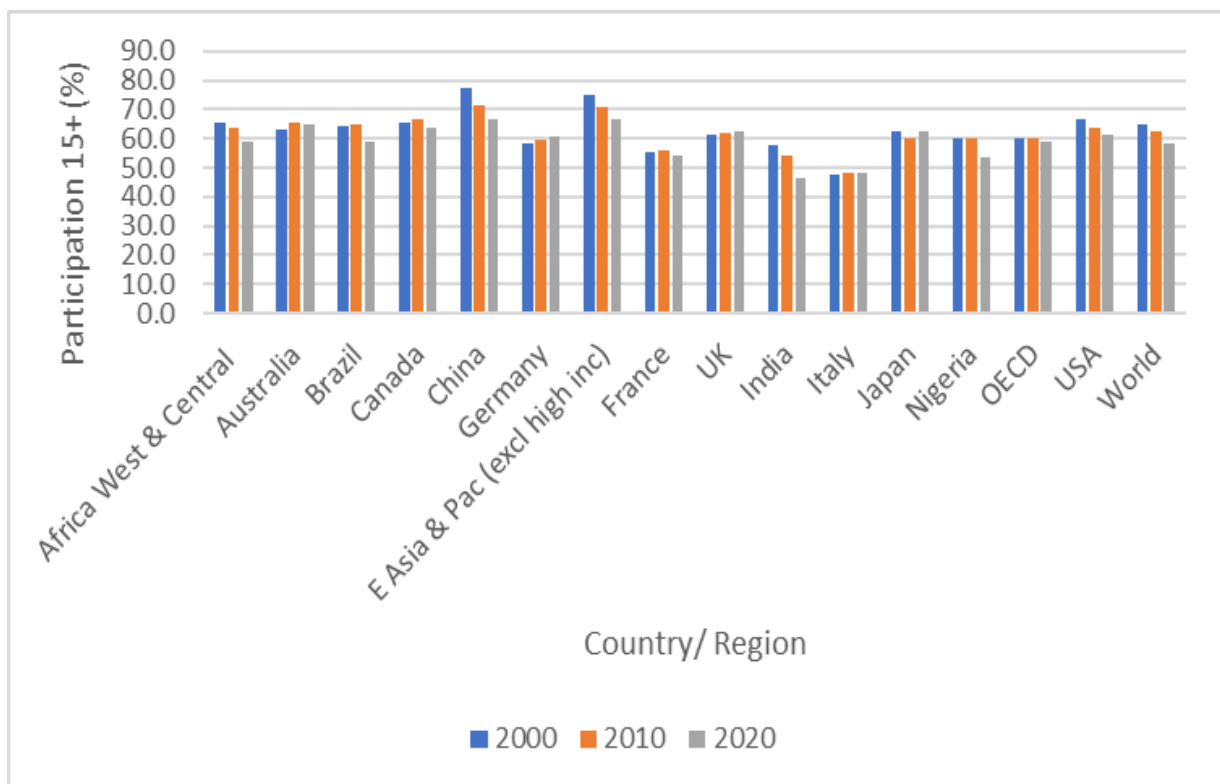


Figure 2 - Labor force participation rates (Percentage of total population 15+ years, ILO modelled data)

Source: World Bank (2021) <https://data.worldbank.org/indicator/SL.TLF.CACT.ZS>

In addition to availability, there is the question of quality. Using OECD degree-level educational attainment statistics as a crude proxy of talent in Figure 3 below, there is a wide variance across some of the countries already featured in Figure 2 above.

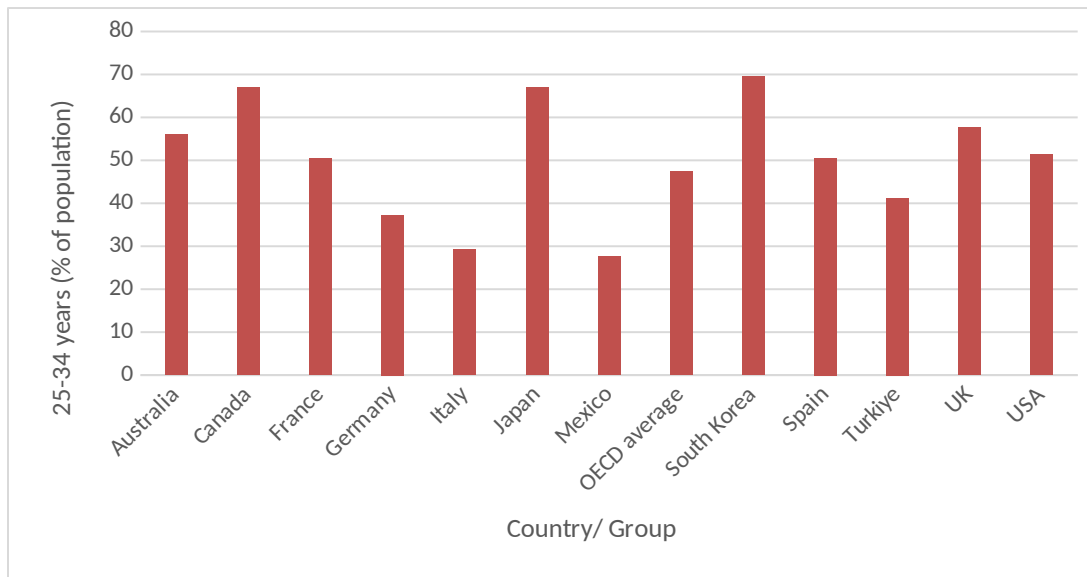


Figure 3 - Population with tertiary education (2022 data)

Source: OECD (2024)

According to an OECD report on higher education systems (OECD, 2024), the global tertiary level population is expected to nearly double and to reach three hundred million by 2030. China and India together are projected to account for nearly half of tertiary level awards worldwide, reflecting the growing investment and influence of higher education in Asia. This shifting distribution also reflects the population trends between Asia and those in Europe and North America.

If these trends continue, the need to nimbly attract, develop and deploy talent will compel organizations to professionalize their HRM practices, particularly in emerging economies. Companies that exploit this opportunity will quickly become more productive than they would be if they focused on traditional growth strategies.¹

2.1.3 The challenge for ISO/TC260

Since ISO/TC 260 was founded, the practice of strategic HRM as an organizational function, whether formally or informally assigned within organizations, large or small, continues to evolve. These challenges, the attraction, development, and deployment of people are a key factor to the organizational relevance of Strategic HRM. Regardless of whether organizations have a dedicated HRM function, all will, at some point, or another require the support of HRM throughout the employment life cycle.

¹ "A 1995 American report on the relationship between education and productivity at 3,100 U.S. workplaces suggests that a 10 percent increase in workforce education leads to, on average, an 8.6 percent gain in productivity (<https://www.nytimes.com/1995/05/14/us/study-ties-educational-gains-to-more-productivity-growth.html>). In comparison, a 10 percent investment in the traditional capital stock of equipment increase productivity by only 3.4 percent. (Evans, Pucik & Barsoux, 2002, p. 33). See also Decker et al. (1997).

To lead and respond to change in an evolving, and oftentimes disruptive external environment, building sustainable value in any organization requires constructive relationships with key stakeholders, responsible allocation of resources, the ethical deployment of people and their skills, and respect for their wellbeing. This comes from a clear and thoughtful understanding of an organization's strategy and the capabilities within the workforce, and the implications for the employment relationship.

2.2 Insights from industry surveys on work trends and organizational implications

There are numerous reports and surveys listing trends at work and in the workplace. The World Economic Forum Chief Economists Outlook ([May 2025](#)) discusses the impact of rising uncertainties in geo-politics, trade, monetary and fiscal policies on global supply chains, investment decisions and long-term planning. Energy volatility and rapidly evolving technologies like AI are compounding the complexities faced by organizations.

Gartner and others have identified its top technological trends (see e.g., Andriole 2024). The ILO ([2025](#)) has modelled the impact of Generative Artificial Intelligence (GenAI) on job quality and job quantity and concluded that potentially 1 in 4 roles could be exposed. Other work that we monitor include the Cranet Network for HRM Research (<https://cranet.la.psu.edu/>) and the [Gallup State of the Global Workplace](#).

Recurring items in many reports included AI, skills obsolescence, and training, talent, and skills shortages, changing returns on tertiary qualifications and a shift to alternative certifications, inequality, climate change costs and impact on citizens/employees, unemployment, underemployment, and Diversity Equality/ Equity and Inclusion.

The HR profession's role in organizing work and workers (OWW) varies widely across sectors and activities, with stronger involvement in strategic than in tactical OWW activities. An ISO/TC 260 2024 survey [[link](#)] concludes that HR should take a more active role in OWW. The survey report concluded that the work of ISO/TC 260 can enhance HR's impact, as 38% of respondents were unaware of existing ISO standards.

The implications include an increasingly complex and complicated Employee Value Proposition (EVP) in organizations. The re-evaluation of the centrality of work, the growing awareness of white-collar workers of the cost-benefits of the return to long hours in-office, five days a week, the visible inequalities with the majority of workers without that flexibility, security or voice, the increasing atypical work choices of side-hustles, gigs and mid-career breaks upend many of the assumptions and heuristics that underpin many talent management strategies.

The Boston Consulting Group (BCG) and the World Federation of People Management Associations (WFPMA) published a 2023 update to 'Creating People Advantage' (BCG-WFPMA, 2021, 2023). A total of 6,842 global HRM and business professionals self-reported on their challenges, current capabilities, and the areas where capability was prioritized. The level of agreement reflects the number of respondents who felt capability in the area was deemed 'high' or 'somewhat high' (Table 1).

The table below reports on the respondent ranking from the CPA 2023 survey report. For comparison, the CPA 2021 survey numerical ranking is also reported.

Current HRM capability. Top 10 ranked in CPA 2023	CPA 2021 ranking	Agreement that capability was 'high' or 'somewhat high' (%) N=6,842	Future HRM capability needed. Top 10 ranked in CPA 2023	CPA 2021 ranking	Agreement that capability was a 'high' or 'somewhat high' priority (%) N=6,842
01. Health and safety	01	52%	01. People & HR strategy	01	89%
02. Employee relations	02	51%	02. Leadership behaviours & development	02	86%
03. Policy management	03	48%	03. Employee engagement & wellbeing	03	88%
04. People & HR strategy	04	43%	04. Employer branding	06 ↑	83%
05. Employer Branding	08 ↑	43%	05. Strategic workforce planning	05	82%
06. Flexible work schemes	21 ↑	43%	06. Recruiting strategy & process	10 ↑	82%
07. Purpose & culture activation	10 ↑	42%	07. Purpose & culture activation	07	81%
08. Recruiting strategy & process	05 ↓	42%	08. Change management capabilities	08	80%
09. Employee engagement & wellbeing	06 ↓	42%	09. Upskilling & reskilling at scale	04 ↓	80%
10. Onboarding	07 ↓	41%	10. Reward & Recognition	17 ↑	79%

Table 1 - Assessment of current and future priorities in HRM capability (BCG/WFPMA, 2023 and 2021 survey reports)

While there were distinctions across markets, the report noted that the rankings along current capabilities and future importance, aggregated in Table 1 above, were consistent across several dimensions, including industry, company size, and the seniority of respondents in their organizations.

Mapping current capabilities and future importance across the practice areas in HRM explored in the BCG-WFPMA 2021 and 2023 surveys, three consistent interconnected concerns emerge: technological investment and readiness, talent acquisition and deployment, and the future of work.

2.3 Technology and HRM

Technological advancements are reshaping the nature of work, worker requirements, and the role of HR. Economies require new skills and knowledge, creating new jobs while disrupting current ones. While earlier digital transformations focused on enabling flexible and hybrid work models, the emphasis has shifted toward AI. Although the 2023 BCG-WFPMA survey indicates that AI adoption is still in its early stages, its rapid evolution has raised critical concerns around a ‘just’ transition, involving adequate attention to risk management, data security, ethics, and accountability. Effective governance—ensuring clear responsibility among developers and users—is essential to meet these risks (Grote, Parker, & Crowston, 2024), as well as the opportunities, for example, SDG8, SDG10 and SDG12.

Digital transformation is widespread, with 90% of large global firms undergoing such initiatives. Yet only 31% are realizing expected revenue gains (Lamarre et al., 2023), highlighting a critical gap between technological investment and effective implementation. This gap highlights the need for better alignment between technology, people, and processes.

HR leaders are increasingly central to this alignment. They must ensure that technology is integrated both strategically and ethically, supporting organizational goals while safeguarding worker interests. A new guidance standard ISO30440 (<https://committee.iso.org/sites/tc260/home/projects/ongoing/ongoing-2.html>) is in development by ISO/TC 260 to support HRM.

2.4 HRM and Human capital reporting

The global focus on human capital reporting—defined as the economic value of workers’ skills and experiences—is rapidly evolving. In 2021, the International Financial Reporting Standards (IFRS) Foundation established the International Sustainability Standards Board (ISSB) to develop sustainability-related reporting standards. By early 2024, the ISSB approved a two-year work plan that includes human capital as a key focus. Recent updates ([AP4](#), [AP4A](#), [AP4B](#), (May 2025) and [July 2025 ISSB review](#)) reflect growing momentum. The International

Organization of Securities Commissions (IOSCO), representing over 95% of the global securities markets, has endorsed these efforts.

In the EU, the European Financial Reporting Advisory Group (EFRAG) introduced the EU Sustainability Reporting Standards (ESRS), adopted by the European Commission in July 2023. These standards mandate detailed ESG disclosures, including human capital, for companies under the Corporate Sustainability Reporting Directive (CSRD). The first reports are due in 2025 for the 2024 financial year. In February 2025, the EU announced plans with EFRAG to streamline these standards under the [Omnibus proposals](#).

Other jurisdictions are also advancing. Japan revised its Corporate Governance Code in 2021 to emphasize human capital. The U.S. SEC is reviewing its 2020 disclosure rules. ISO/TC 260 has published an update, ISO30414:2025, clarifying required versus recommended metrics.

An IFRS survey (2024) found that countries like Australia, Brazil, the EU, and India already mandate human capital disclosures, covering wellbeing, diversity, training, and compensation. Gender and pay equity metrics are common, while topics like “just transition” and grievance mechanisms are less frequently addressed. Chile and Hong Kong are updating their frameworks.

The Taskforce on Inequality-related Financial Disclosures (TISFD) has proposed a framework emphasizing material measures and key actors in addressing inequality, well-being, and human rights, as outlined in their 2024 and 2025 publications.

This evolving landscape signals a global shift toward standardized, transparent human capital reporting.

3 BENEFITS EXPECTED FROM THE WORK OF THE ISO/TC 260

The benefits of applying ISO/TC 260 standards are to improve organizational effectiveness. This includes attracting, developing, and deploying the workforce to improve organizational outcomes like productivity, workforce satisfaction, engagement, and strategic focus. These benefits are achieved through a clear analysis of the external environment and how that shapes the organization and its context.

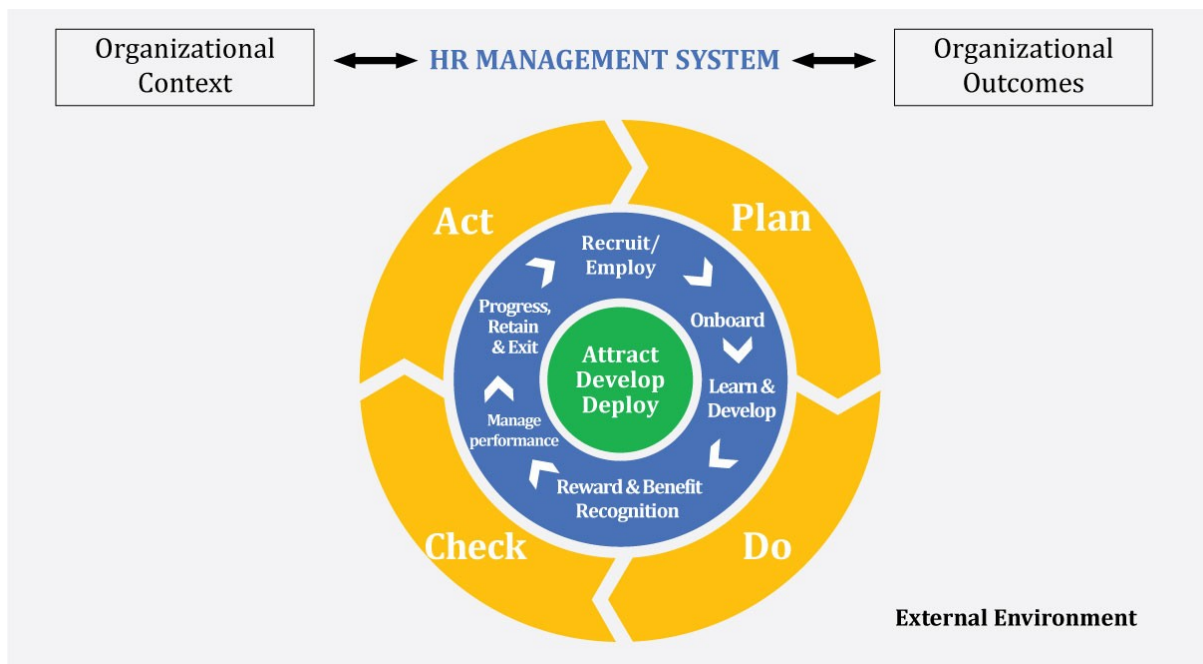


Figure 4 - The context and domains of HRM at the organizational level

The main goal of strategic HRM is to deliver effective organizational outcomes through the creation of value through attracting, developing, and deploying the workers. As illustrated in Figure 4, an organization with a well-designed and executed HRM system is able to establish and maintain an effective employment relationship through recruitment/employment, onboarding, learning & development, reward & recognition, managing performance, and managing retention and turnover. The standards provide a principled, sustainable, and evidence-based guide for people management across the employee life cycle.

3.1 HRM, Standards and standardization

Standards increase transparency to and confidence of the organization's stakeholders. For example, ISO/IEC 23894:2023 identifies critical considerations in developing, provisioning,

offering or use of AI systems in organizations, as well as assessing, treating, monitoring, reviewing, recording, and reporting of risk relevant to the use of AI. There is also ISO42001:2023, the key AI management system standard for organizations. Equipping organizational leaders and managers with knowledge and skills to manage a variety of relationships and ways of working will be important to meeting and sustaining organizational objectives.

The standards developed in ISO/TC 260 are designed to provide principled and evidence-based approaches to managing people at work. The standards are also for organizations to examine their current capability against goals and to redesign and improve practices to benefit the workforce, their customers, and other stakeholders so that the organization remains resilient in an ever-changing environment.

One of the benefits of standardization is agreement on HRM vocabulary and workforce measurement. Interest in human capital data is on the rise (SEC, 2020). In addition to management quality, capital markets are interested in human capital data providing forward-looking data information (McKinsey, 2020). These could include work re-organization, investments in new training and development approaches or recruitment systems with upfront costs and medium-term benefits (see Krausert, 2017).

3.2 HRM and evidence-based practices

In tandem with the growth in measurement, “evidence-based management” (Pfeffer & Sutton, 2006; Barends & Rousseau, 2018) appears to be gathering momentum (Gifford, 2016; BCG-WFPMA, 2021). In the CIPD People Profession Survey (CIPD, 2020), over two-thirds of in-house (67%) and over four-fifths of independent professionals (84%) reported that they were able to use evidence to improve their practice. The same survey found that people analytics and data skills are in high demand, but basic analytics capability is lacking across the profession.

There is an opportunity for HRM practitioners to invest significantly in this capability to make a step-change in evidence-based practice (see Houghton & Spence, 2017). HRM will need to demonstrate that its measures, systems, or policies in people management correlate positively with measures of effectiveness and value creation for the organization, stakeholders, and society. Qualitative work by McKinsey (2020) has indicated that people analytics capability is now an integral part of the HRM function in high performing organizations.

3.3 Anticipated benefits

Anticipated benefits in HRM standards and standardization apply to all industry sectors, complexity, sizes, and types of organizations.

These benefits include:

- Clarification of the value that human resource management creates and maintains in organizations.
- Greater consistency in the terminology used in human resource management to facilitate mobility, trade, knowledge, and practice exchange.
- Organizational practice staying current with emerging evidence and applied research as the standards evolve through each revision.
- Inclusion of perspectives of relevant global stakeholders and experts in the field.
- A means of assessing the maturity of an organization regarding human resource and workforce practice.
- Consistent measures and processes to aid the quality and contextual interpretation of people data, benchmarking, trend analysis, and measuring the effectiveness of HRM practices.
- A consistent framework to assist root cause analysis when issues do exist.
- Improvements in the quality of and access to talent in the labor marketplace.
- Improvements in the quality of HRM practice, thereby improving organizational support to the workforce.
- A framework of interconnected standards to serve as guidance.
- A global set of human capital reporting standards with metrics.

3.4 HRM Standards and their stakeholders

The potential stakeholders with an interest in HRM standards include:

1. Organizations of all sizes and sectors (e.g., cooperatives; non-profits, etc.)
2. Government and governance agencies (public agencies providing health care; social benefits; retraining; regulators; other standards setters; credit rating agencies etc.)
3. Capital providers (e.g., banks; investors, etc.)
4. Representative bodies (e.g., trade unions; worker representation; employee resource groups (ERGs) and other voice mechanisms; employer associations, etc.)
5. Communities of professional practice (e.g., HRM; consultants; researchers; managers, academics, etc.)
6. Individuals and society (e.g., employees/ workers; managers; senior leaders; HRM students; families, Non-Governmental Organizations (NGOs), etc.).

4 REPRESENTATION AND PARTICIPATION IN THE ISO TECHNICAL COMMITTEE

4.1 Participating (P) and Observing (O) members of the ISO Technical Committee

All National Standardization Bodies (NSB) with membership of ISO have the right to participate in the work of technical committees and subcommittees. Participating ('P') members give an undertaking to participate actively in and contribute to the work of the technical committee and have an obligation to review and vote on questions formally submitted within the TC or its subcommittees, on new work item proposals, enquiry drafts and final drafts. Observing ('O') members follow the work of the technical committee and receive committee documents. These 'O' members have the right to submit comments and to attend meetings. Members are urged by their NSBs to proactively conduct regular outreach and engagement exercises with relevant communities of practice and, where they exist, with national social partners, to ensure a broad, diverse, and representative national voice.

ISO/TC 260 at present has thirty-seven 'P' members and twenty-seven 'O' members. The list of current members of the TC and their corresponding national Standards bodies may be accessed at: <https://www.iso.org/committee/628737.html?view=participation>

4.2 Analysis of ISO/TC 260 participation

ISO/TC 260 welcomes the broadest possible participation of ISO members and recognizes that special attention must be given to the needs of developing nations and small and medium-sized businesses. The TC will strive for a well-balanced geographical spread that encompasses North America, Central and South America, Middle East, Africa, Asia, Oceania, and Europe.

ISO/TC 260 has identified the following specific geographical areas that are currently under-represented:

- Africa.
- Central and South America.
- Asia.
- Middle East.
- Central Europe.

ISO/TC 260 commits to address this under-representation. The members of this TC will seek to engage more countries and build further liaisons to achieve the aims of this TC. ISO/TC 260 is committed to reaching out to developing countries wherever practicable.

4.3 Liaison relationships

To ensure that standards and standardization consider developments in adjacent and related fields, the technical committee may establish, where appropriate, liaisons with other technical committees and with other organizations who are interested parties in the development of standards under ISO/TC 260. These liaisons enable the exchange of knowledge among experts from a variety of disciplines; essential learning when addressing the complex challenges faced by organizations and their stakeholders. These are made possible through the appointment of a designated Liaison Representative or Liaison Representatives to follow the work of another technical committee and/or its subcommittees, with which a liaison has been established. These representatives have the responsibility of submitting progress reports to the Secretariat by which they have been appointed.

Liaison Representatives shall have the right to participate in the meetings of the TC or subcommittee whose work they have been appointed to follow but shall not have the right to vote. They may contribute to the discussion in meetings, including the submission of written comments on matters within the competence of their own TC and based on feedback that they have collected from their own committee. They may also attend meetings of working groups of the TC or subcommittee, but only to contribute the viewpoint of their own TC on matters within its competence. These international experts work collaboratively to reach consensus and with full consideration of feedback comments from the diverse stakeholders.

The work of ISO/TC 260 is of interest to a broad spectrum of other TCs and international organizations, for example ISO/ TC176 Quality Management and the World Federation of People Management Associations (WFPMA). The current list of liaisons may be accessed at <https://www.iso.org/committee/628737.html>.

5 OBJECTIVES OF THE ISO TC AND STRATEGIES FOR THEIR ACHIEVEMENT

5.1 Defined objectives of the ISO/TC 260

The following are the general objectives of ISO/TC 260:

- Create standards that recognize the current and future needs of organizations throughout the world, remaining sensitive to their applicability given business scope, size, complexity, maturity, or culture.
- Develop a common terminology of HRM terms and definitions to establish consistency of functions and processes and to enable international comparison.
- Provide clear guidance on HRM practices to meet current and future organizational challenges and opportunities.
- Provide clear guidance on workforce metrics to support evidence-based people management practices and sustainable organizational performance.
- Ensure that the guidance and indicative practices in the published standards are consistent with UN Sustainable Development Goals (SDGs).

5.2 Identified strategies to achieve the ISO/TC 260's defined objectives

ISO/TC 260 intends to use a variety of strategies to achieve its objectives and create overall priorities for the TC. The strategies will include but will not be limited to the following:

- Prioritizing projects, such as developing a common human resource management terminology and creating an overarching framework from which to work.
- Using available research and data to identify (mega)trends, and to develop standards for current and future challenges impacting work and its many stakeholders.
- To ensure knowledge exchange and good working relationships and practices, experts are to meet in person at least annually for a plenary meeting and other face-to-face meetings for task groups and work groups as practical and allowable by schedules and finances; meeting virtually as part of business as usual.
- Creating liaisons with as many other appropriate TCs as is practical and necessary to carry out the work of the TC and liaising with other global organizations outside of TCs as is appropriate and practical.
- Co-locating plenary meetings whenever possible with other ISO TCs and organizations, such as WFPMA and others.

(See Section 7.0 below for a brief description of the structure of ISO/TC 260.)

5.3 Overarching framework for HRM standards under ISO/TC 260

ISO/TC 260 work projects have been organized as follows:

5.3.1 High level principles of people management

In the standards published by ISO/TC 260, this is encapsulated by the guidance on the professional and ethical management of people in organizations.

5.3.2 Core capabilities for people management in an organization

Based on a body of knowledge in HRM (CIPD, 2021a, HRCI, 2017), these are strategic capabilities underpinning the people management function within any organization.

5.3.3 Strategy and organizational management. Professional people management contributes to an organization's strategy and its outcomes. Strategic HRM integrates the demands of the organization and those of its people and various functions to deliver sustainable advantage to a variety of stakeholders.

5.3.4 Workforce planning and allocation. The application of sound principles and practice to workforce planning and workforce allocation is a source of competitive advantage where selection, deployment and development of an organization's people is sustainable, considering the longer-term strategic direction as well as the more immediate operational requirements.

5.3.5 People risk management. Key is the appreciation and mitigation of people risks. This includes scanning the horizon for potential threats, collection and analysis of data, mitigation, and readiness. This includes but extends beyond compliance with workforce regulations.

5.3.6 Organizational culture/ behaviour. This recognizes that the knowledge and skilled ethical application of knowledge on human behaviour is fundamental to people management. The evidence is that job quality and the experience of work in an organization is influenced by job design and the nature of work; relationships at work; employee voice mechanisms and work-life balance (CIPD, 2021b).

5.3.7 Evidence-based practice. This reflects the body of knowledge necessary for the professional practice of HRM and the supporting data, measurement, analysis, and interpretation that supports that practice. Standards developed in ISO/TC 260 are expected to review the evidence underpinning the recommendations in the various standards. Evidence-based management is the use of the best available evidence for the issue under investigation drawn from four main sources – the scientific literature (empirical), internal organizational data, stakeholder's values and concerns, and practitioner expertise. This

model is developed by the Center for Evidence-based Management (Barends & Rousseau, 2018; Figure 5).

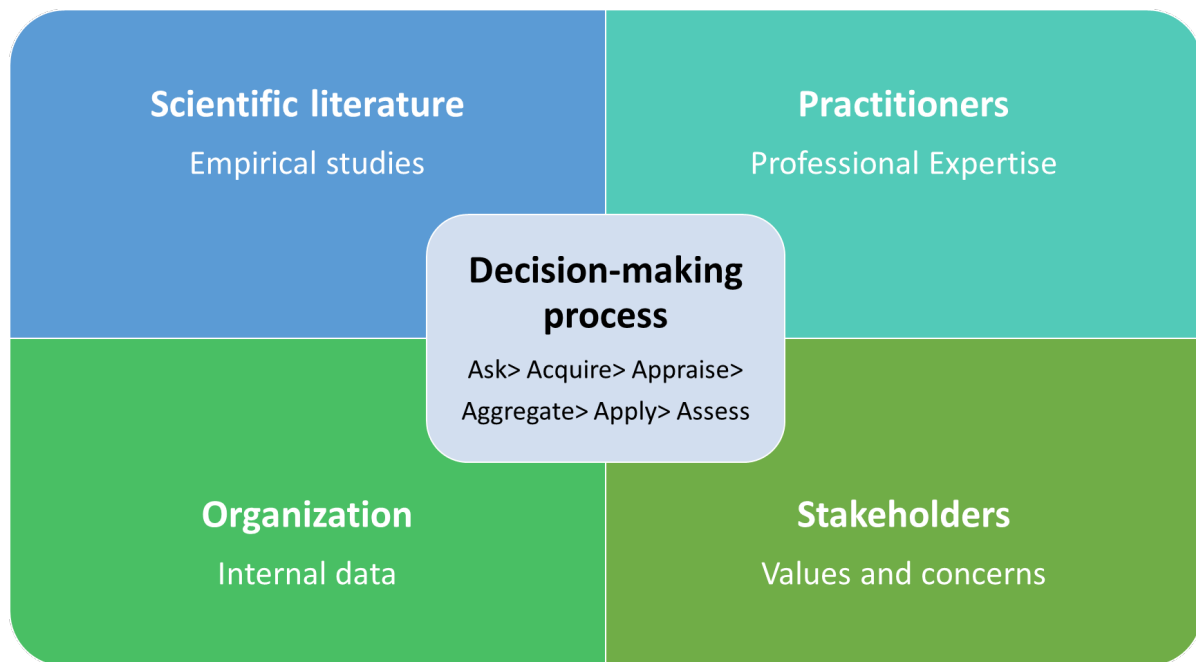


Figure 5 - CEBMA Evidence-based management model (Barends & Rousseau, 2018).

5.4 The future development of standards under ISO/TC 260

Since the inception of ISO/ TC 260, the experts have seen new demands and priorities placed on the HRM function. In the Covid 19 pandemic, the role of HRM in ensuring the health, safety and wellbeing of the workforce while ensuring business continuity has demonstrated the value of a professional function that regularly reviews its policies and processes with the help of its stakeholders.

The TC in assessing market feedback is planning to integrate the program through a high-level management system standard that sets at its heart the principle of sustainable human governance, supported in turn by standards that reflect the priorities of each organization as the HRM function evolves.

5.4.1 Organizing framework for a HRM system

A high-level capstone Standard setting out the principles of a sustainable HRM system (see e.g., Ehnert et al., 2020) will be developed and will reference the key requirements of such a system, that is to attract, develop and deploy human resources to serve the organization and the wider societal goals. Underpinning this high-level system will be the various capabilities and technical knowledge required for the professional practice of HRM.

Whilst this HRM capstone Standard will resemble the working of HRM in larger organizations, the value to smaller organizations is a coherent map of HRM capabilities that they too will require as they mature and grow.

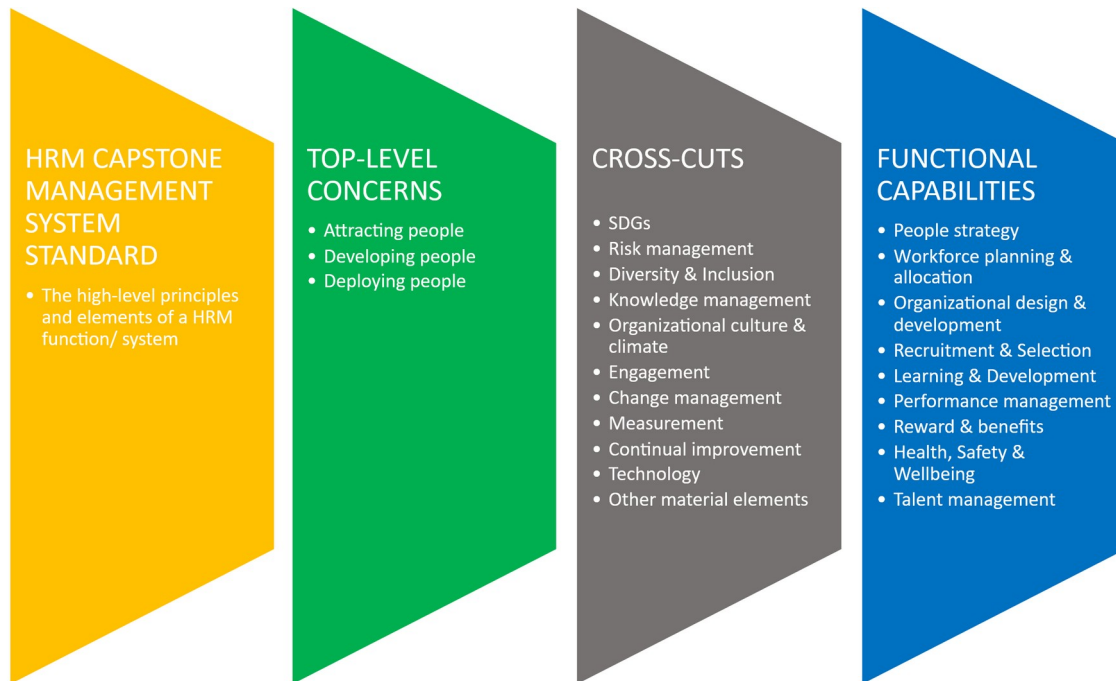


Figure 6 - Integrated system of sustainable HRM standards

The high-level HRM capstone Standard provides a framework for an HRM system at the organizational level. This capstone Management System Standard (MSS) is supported by guidance standards on functional HRM areas developed by ISO/TC 260 (see Figure 6). There are several categories from the high-level strategic guidance on the people strategy, the strategic workforce plan and the design and development of the organization, and there are guidance standards that provide the assurance that the operational processes are fit for purpose and competently delivered, for example in recruitment and in learning and development. The HRM capstone Standard, therefore, aims to deepen and consolidate the application of evidence, knowledge, and expertise to the proper management of people in organizations. The organizing categories for ISO/TC 260 standards are illustrated in Figure 7 below.

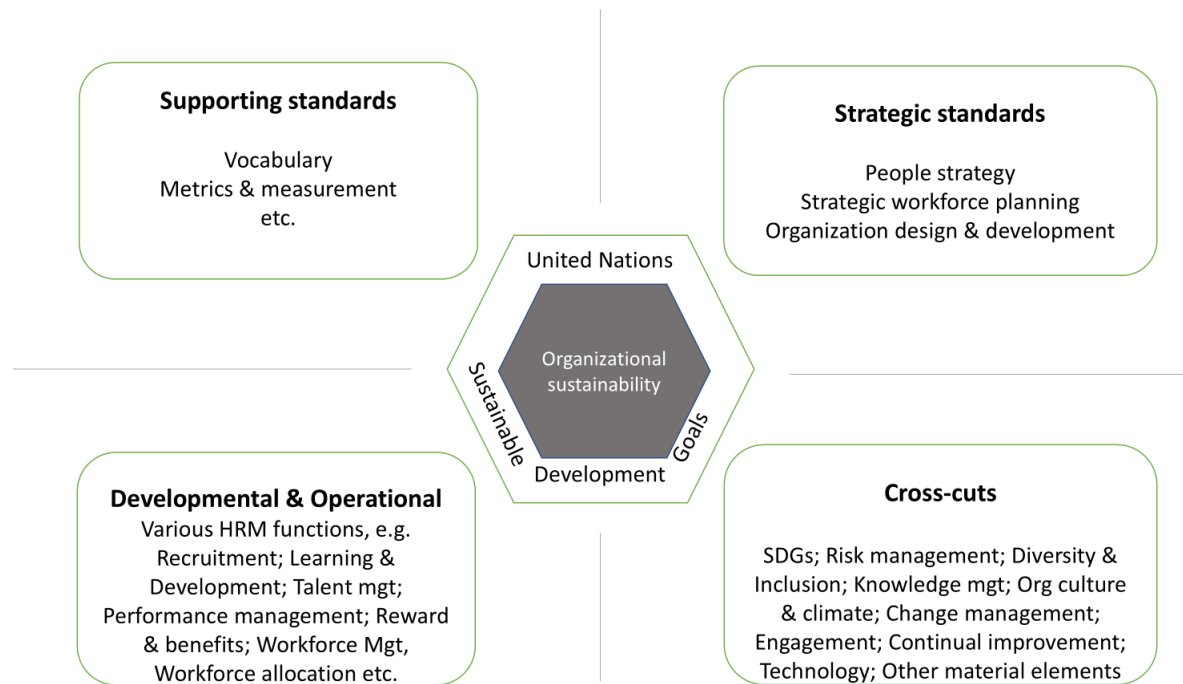


Figure 7 - Categories of ISO/TC 260 HRM standards in support of organizational sustainability

5.4.2 Crosscuts informing HRM standards development

In addition, there are many organizational concerns and goals where the HRM function has the data and levers to contribute meaningfully to wider organizational objectives (see Figure 6). Areas like ESG, knowledge management and sharing, valuing the workforce, risk and opportunity management, diversity and inclusion all contribute to organizational effectiveness as well as to renew the organization’s social license to operate ([SLO](#)). Figure 7 provides an illustration of how the different types of standards developed or being developed operate together to form a well-developed people management function while integrating wider societal and organization-wide concerns into the usual way of working for a 21st century organization. And for HRM professionals, the system recognizes that HRM has a significant bearing on organizational effectiveness, and the attraction, development, and deployment of the workforce in any modern economy is a major contributor to value creation.

5.4.3 Priorities for future guidance standards under ISO/TC 260

In determining which work proposals should go through as new work items, the intended proposals should fall within:

- the scope and strategy of sustainable HRM under ISO/TC 260
- meet the requirements as outlined above in Figure 6

- provide a clear benefit to organizations and their stakeholders now and into the future
- develop and provide evidence for the HRM profession and its practices.

5.5 Management of project timelines

5.5.1 Convenors of each TC work program/ work group shall comply with the 2022 ISO/IEC Directives, Part 1 - Consolidated ISO Supplement – Procedures for the technical work – procedures specific to ISO (13th edition), and the 2021 ISO/IEC Directives, Part 2 (9th edition). The TC shall establish, for each project on its program of work, target dates for the completion of each of the following steps:

- Completion of the first working draft.
- Circulation of the first committee draft.
- Circulation of the enquiry draft.
- Circulation of the final draft International Standard.
- Publication (including translations where appropriate) of the International Standard.

5.5.2 These ISO development stages guide WG convenors on the milestones towards efficient project management and publication of International Standards. The default timeline is 36 months from formal approval to publication.

5.5.3 In establishing target dates, the relationships between projects shall be considered. Priority shall be given to those projects intended to lead to International Standards upon which other International Standards will depend on their implementation.

5.5.4 All target dates shall be kept under review and amended as necessary at the plenary and shall be clearly indicated in the program of work. Revised target dates shall be notified to the ISO Technical Management Board.

5.5.5 As stated in 2.1.6.2 of the ISO Directives, Part 1 (2022), should the 'limit date' for a Draft International Standard (DIS) (Stage 40.00) or publication (Stage 60.60) be exceeded, the committee has 6 months to act to resolve the issue. Should no resolution be possible, the project is automatically cancelled.

6 FACTORS AFFECTING COMPLETION AND IMPLEMENTATION OF THE ISO TECHNICAL COMMITTEE WORK PROGRAM

Since its inception, ISO/TC 260 has managed to gain members from every continent with a net positive trend towards O-members becoming P-members. More active participation from South America and Africa remains a challenge even as the number of members from these two continents continues to grow.

Two of the three largest HR-related associations have withdrawn their participation in ISO/TC 260, though the world's largest HR certification body, HRCI, has stepped up to fill much of this void.

On a global scale, the ESG distinction between social factors and human capital remains a debated topic, often related to the jurisdictional interpretation and application of the concept of materiality (double, impact or financial).

Many of the more recent key stakeholders creating standards and regulations related to ISO/TC 260's scope of work have significantly more resources to dedicate yet often lack the HR-specific expertise to fully consider the nuances involved.

The lack of certifiable standards produced by ISO/TC 260 has hindered the adoption rates by those stakeholders familiar with ISO management systems standards. Many developing countries, while aspiring to enhance their HRM practices overall, have not traditionally looked to ISO for guidance relating to human resource practices. While many developed nations, historically considered to be the centers of more advanced HR practices, continue to perceive standards in HRM as regressive rather than adding value.

That said, the ISO/TC 260 leadership recognizes the importance of involving developing countries in the standards work and will continue to encourage delegates from developing countries to participate actively in areas of responsibility within the TC and Subcommittee structures.

Other risks include the lack of capacity and expert participation with the growth in the number of work tracks. Of concern is the development and publication of technical specifications in HRM metrics. The development framework (Figure 6) provides an indicative roadmap for new work item proposals under this TC. For a list of active work programs under ISO/TC 260 please see

<https://www.iso.org/committee/628737/x/catalogue/p/0/u/1/w/0/d/0>.

7 STRUCTURE, CURRENT PROJECTS, AND PUBLICATIONS OF ISO/TC 260

The reporting structure for ISO/TC 260, illustrated in Figure 8 below, is consistent with the ISO protocol and structure. The ISO Central Secretariat oversees global standards development. The Technical Management Board (TMB) reports to the Central Secretariat and oversees TC operations. ISO/ T260 develops ISO standards and is administered by the American National Standards Institute (ANSI) on behalf of the Human Resource Certification Institute (HRCI), the designated secretariat. ISO/TC 260 oversees work groups that develop HRM standards in different areas. The Working Groups (WGs) and Task Groups (TGs) take on topics that are discussed and voted on by participating countries and national standards boards and mirror committees. In addition, the reporting structure includes a Chairman's Advisory Group (CAG), and other committees as needed throughout the evolution of the TC, such as a communications committee.

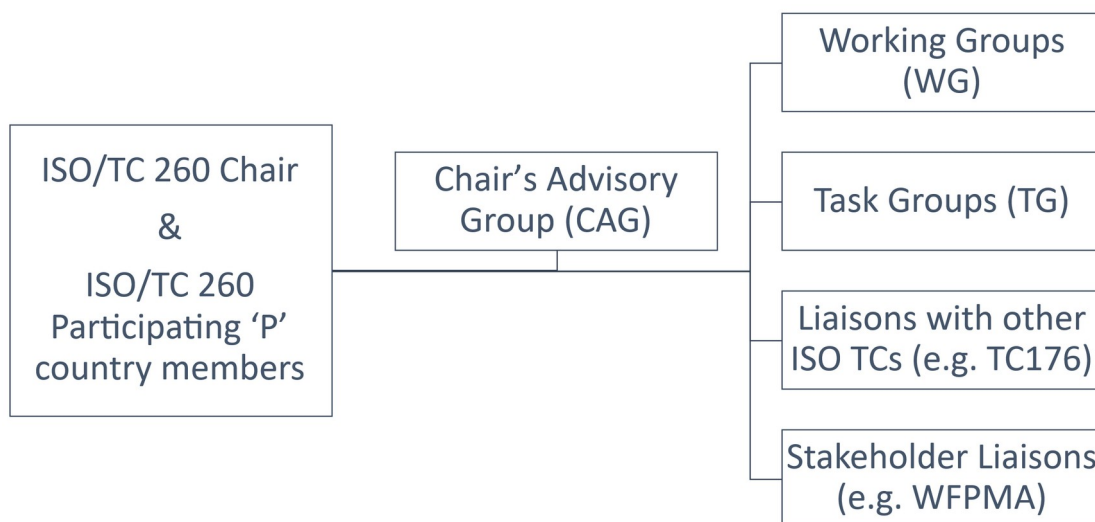


Figure 8 - ISO/TC 260 reporting structure

This information is available on the ISO's website:

http://www.iso.org/iso/home/standards_development/list_of_iso_technical_committees/iso_technical_committee.htm?commid=628737

<https://committee.iso.org/home/tc260>

The following information is available at the above link:

- About (Secretariat, Secretary, Chair, date of creation, scope, etc.).
- Contact details.
- Structure (subcommittees and working groups).

- Liaisons.
- Meetings.
- Tools.
- Work programs (published standards and standards under development).

The following useful reference documents are also included on the ISO and ISO/TC 260 websites:

- TC Content Structure document (Melbourne plenary 2012) of Standards Document.
- Structure of the ISO Committee.
- Current projects of the ISO TC and its subcommittees.
- Publications of the ISO TC and its subcommittees.
- Glossary of terms and abbreviations used in ISO TC Business Plans.
- General information on the principles of ISO's technical work.
- ISO/IEC Directives Part 1 and Consolidated ISO Supplement. Official procedures to be followed when developing and maintaining an International Standard and procedures specific to ISO.
- ISO/IEC Directives Part 2. Principles to structure and draft documents intended to become International Standards, Technical Specifications or Publicly Available Specifications.
- Draft Standards Structure Document N73.
- ISO 26000 Guidance on social responsibility.
- IWA 48:2024 Framework for implementing environmental, social and governance (ESG) principles.

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