



**United Nations Conference  
on Trade and Development**

Distr.: General  
27 July 2009

Original: English

---

**Trade and Development Board**  
**Investment, Enterprise and Development Commission**  
Intergovernmental Working Group of Experts on International  
Standards of Accounting and Reporting  
Twenty-sixth session  
Geneva, 7–9 October 2009  
Item 2 of the provisional agenda

## **Provisional agenda and annotations**

### **I. Provisional agenda**

1. Election of officers
2. Adoption of the agenda and organization of work
3. Review of practical implementation issues of International Financial Reporting Standards
4. Other business
5. Provisional agenda for the twenty-seventh session
6. Adoption of the report

### **II. Annotations to the provisional agenda**

#### **Item 1. Election of officers**

1. In accordance with established practice, it is suggested that the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) elect a Chair and a Vice-Chair-cum-Rapporteur.

#### **Item 2. Adoption of the agenda and organization of work**

2. The Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting, on Wednesday 7 October, be devoted to procedural matters (items 1 and 2) and the introduction of item 3. Subsequent meetings will be devoted to detailed discussion of agenda item 3 and the introduction and detailed discussion of items 4

and 5. The secretariat will prepare a tentative schedule indicating the issues to be dealt with by the meeting. The tentative schedule will be available on the first day of the session.

*Documentation*

TD/B/C.II/ISAR/52 Provisional agenda and annotations

**Item 3. Review of practical implementation issues of International Financial Reporting Standards**

3. In concluding its twenty-fifth session, ISAR requested the UNCTAD secretariat to continue conducting studies on the practical implementation issues relating to International Financial Reporting Standards (IFRS). Accordingly, a background paper on the practical implementation issues of International Financial Reporting Standards and the impact of the financial crisis has been prepared.

*Documentation*

TD/B/C.II/ISAR/53 Review of practical implementation issues of International Financial Reporting Standards: Impact of the financial crisis

**Item 4. Other business**

4. Under “other business”, the Group of Experts may wish to discuss topics such as accounting by small and medium-sized enterprises’ capacity-building in accounting and reporting, and recent developments and surveys on corporate governance disclosure and corporate responsibility reporting. The twenty-sixth session may also wish to consider reviewing recent developments in international accounting, auditing, corporate governance disclosures, corporate responsibility reporting and other related issues by allocating time at the session for updates by other regional and international organizations engaged in these matters.

**Item 5. Provisional agenda for the twenty-seventh session**

5. The provisional agenda for the twenty-seventh session of ISAR will be discussed in the light of the deliberations of the twenty-sixth session of the Group of Experts, as well as ISAR’s previous sessions.

**Item 6. Adoption of the report**

6. The Intergovernmental Working Group of Experts may wish to adopt agreed conclusions, as it deems necessary. The Chair may wish to produce a Chair’s summary. The final report will be compiled under the authority of the Chair after the conclusion of the session. It will be submitted to the second session of the Investment, Enterprise and Development Commission in 2010.

---