



## United Nations Conference on Trade and Development

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**Trade and Development Board**  
**Investment, Enterprise and Development Commission**  
Intergovernmental Working Group of Experts on  
International Standards of Accounting and Reporting  
Twenty-eighth session  
Geneva, 12–14 October 2011  
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. Capacity-building framework for high-quality corporate reporting
4. Other business
5. Provisional agenda for the twenty-ninth 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 to conduct its business. It is therefore suggested that the first plenary meeting on Wednesday, 12 October be devoted to procedural matters (items 1 and 2) and to the introduction of item 3. Subsequent meetings will be devoted to a detailed discussion of agenda item 3 and to an 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/58 Provisional agenda and annotations

**Item 3. Capacity-building framework for high-quality corporate reporting**

3. In accordance with the agreement reached at the twenty-seventh session of ISAR on the main agenda item for the twenty-eighth session, the Consultative Group on Capacity-Building Framework has been working during the intersessional period towards further developing the measurement methodology. The process benefited from additional input received from stakeholders who participated in country-level round tables that were conducted in Brazil, Croatia, South Africa and Viet Nam. The UNCTAD secretariat is presenting the proposed measurement methodology – together with an issues note – for consideration by the twenty-eighth session of ISAR.

*Documentation*

TD/B/C.II/ISAR/59 Capacity-building framework for high-quality corporate reporting: Assessment questionnaire

TD/B/C.II/ISAR/60 Challenges and issues: Assessment questionnaire and measurement methodology for high-quality corporate reporting

**Item 4. Other business**

4. Under this item, the Group of Experts may wish to discuss topics such as integrated reporting, corporate governance disclosure and environmental reporting. The twenty-eighth session may also wish to consider reviewing recent developments in international accounting, auditing, corporate governance disclosure, corporate responsibility reporting and other related issues by allocating time at the session for updates by other international and regional organizations engaged in these matters.

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

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

**Item 6. Adoption of the report**

6. The 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 fourth session of the Investment, Enterprise and Development Commission in February 2012.