



Division on Investment and Enterprise
Enterprise Development Branch
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Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

Twenty-seventh Session

13-15 October 2010

Room XVII, Palais des Nations, Geneva

Tentative Programme

Wednesday 13 October 2010

9:30-10:00 Welcome Coffee

10:00-10:30 Agenda Items 1 - Election of officers; and 2 - Adoption of the agenda and organization of work

- *Syed Asad Ali Shah*, Pakistan, Chair 26th session
- Opening remarks, *Supachai Panitchpakdi*, Secretary General, UNCTAD (*video address*)
- Opening remarks, *James Zhan*, Director, Investment and Enterprise Division, UNCTAD

Nancy Kamp-Roelands, Chair, The Netherlands, (nominee)

Damir Kaufman, Vice-Chair-cum-Rapporteur, Croatia, (nominee)

10:30-11:00 Keynote speaker

Sylvie Matherat, Chair, Accounting Task Force, Basel Committee on Banking Supervision; Director, Financial Stability, Bank of France

"Importance of high-quality corporate reporting to financial stability"

11:00-13:00 Agenda Item 3 - Capacity-building framework for high quality corporate reporting

Introduction of the agenda item, *Tatiana Krylova*, *Head, Enterprise Branch, UNCTAD*

This opening panel will focus on recent developments in accounting and reporting and related capacity-building challenges.

Speakers:

Mervyn King, Chairman, Global Reporting Initiative (GRI)

Jeroen Hooijer, Head of the Accounting Unit, European Commission

Robert Bunting, President, International Federation of Accountants

John Hegarty, Head, Centre for Financial Reporting Reform, World Bank

13:00-14:30 Lunch Break

14:30-15:00 Networking Coffee

15:00-18:00 Agenda Item 3 - Capacity-building framework for high quality corporate reporting
(continued)

This panel will focus on the regulatory and institutional aspects of the capacity-building framework.

Speakers:

Nelson Carvalho, Professor, University of Sao Paulo, Brazil (Chair, UNCTAD-ISAR Consultative Group on Capacity-building Framework)
Damir Kaufman, Director, Ministry of Finance, Croatia
Deborah Williams, Deputy Chair, Developing Nations Committee, IFAC
Juarez Domingues Carneiro President, Federal Council of Accounting (CFC), Brazil
Mike Walsh, Association of Chartered and Certified Accountants (ACCA)

18:00-19:30 Cocktail Reception (Delegates Restaurant, 8th Floor, UN Building)

Thursday 14 October 2010

09:30-10:00 Networking Coffee

10:00-13:00 Agenda Item 3 - Capacity-building framework for high quality corporate reporting
(continued)

This panel will focus on the human capacity aspects of the capacity-building framework. It will also address issues of the capacity building process.

Speakers:

Nelson Carvalho, Professor, University of Sao Paulo, Brazil (Chair, UNCTAD-ISAR Consultative Group on Capacity-building Framework)
Philippe Danjou, Board Member, International Accounting Standards Board
Lin Zhu, Deputy Director, Accounting Regulatory Department, Ministry of Finance, China
Elsa Beatriz Garcia, Board Member, Mexican Financial Reporting Standards Board
Mark Allison, Chairman, International Accounting Education Standards Board
Paul Hurks, Director, International Accountancy Education and Development, Royal NIVRA

13:00-14:30 Lunch Break

14:30-15:00 Networking Coffee

15:00-18:00 Agenda Item 3 - Capacity-building framework for high quality corporate reporting
(continued)

This panel will focus on possible measurement approaches in relation to capacity-building for high-quality corporate reporting.

Speakers:

Gert Karreman, Professor, Leiden University
Fuad Nasirov, Director, Corporate and Public Sector Accountability Project, Ministry of Finance, Azerbaijan
Frans E. Ronsholt, Head, Public Expenditure and Financial Accountability (PEFA) Secretariat
Samiuela Tukuafu, Principal Financial Sector Specialist, Asian Development Bank
Belverd Needles, Professor, DePaul University, United States of America

09:30-10:00 Networking Coffee

10:00-10:30 Consideration of outcomes on agenda item 3

10:30-13:00 Agenda Item 4 Other business - (a) Climate change related corporate reporting

This panel will discuss the need for a reliable internationally harmonized approach to measuring and reporting corporate climate-change-related emissions is vital for the effective implementation and assessment of climate change policies (such as 'cap-and-trade' schemes and carbon taxes), the internalization of climate risk into capital markets, and the monitoring of GHG emissions and clean tech diffusion throughout TNCs' value chains.

Speakers: Introduction of the agenda item 4 (a): **Anthony Miller**, Economics Affairs Officer, UNCTAD
Rick Samans, Managing Director, World Economic Forum, Chairman of Climate Disclosure Standards Board
Teresa Fogelberg, Deputy Chief Executive, Global Reporting Initiative, Netherlands
Rogger Simnett, Professor, School of Accounting, University of New South Wales, Australia
Gordon Wilson, Senior Manager, KPMG, United Kingdom
Anne Gadegaard, Director of Sustainability Management, NovoNordisk, Denmark

13:00-14:30 Lunch Break

14:30-15:00 Networking Coffee

15:00-15:30 Agenda Item 4 Other business - (b) Corporate governance disclosure

UNCTAD secretariat presentation of the 2010 corporate governance disclosure review. This study continues to provide a picture of the current status of disclosure requirements by focusing on enterprises listed on stock exchanges in 22 'frontier markets'.

15:30-16:30 Agenda Item 4 - (c) updates by regional and other international organizations

During this segment, international and regional organizations engaged in the areas of corporate accounting and reporting will update the 27th session of ISAR on their respective activities.

Speakers: **Gabriella Kusz**, Technical Manager, Member Body Development International Federation of Accountants (IFAC)
Nelson Carvalho, International Interconnected Reporting Committee (IIRC)
Graham Sinclair, President, Africa Sustainable Investment Forum (AfricaSIF)
Bill Palmer, Confederation of Asia Pacific Accountants
Vickson Ncube, Chief Executive, Eastern, Central, and Southern African Federation of Accountants
Henri Olivier, Secretary-General, European Federation of Accountants

16:30-17:00 Consideration of outcome on agenda item 4(a) and 4(b)

17:00-17:30 Agenda Item 5 - Provisional agenda for the twenty-eighth session

17:30-17:50 Agenda Item 6 - Adoption of the report

17.50-18.00 Concluding Remarks, *Petko Draganov*, Deputy Secretary-General, UNCTAD