### Wednesday 12 October 2011

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<th>Time</th>
<th>Agenda Item 3 - Capacity-building framework for high-quality corporate reporting (continued)</th>
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<td>10:00–10:30</td>
<td>Opening Remarks: Nancy Kamp-Roelands, Chair, Twenty-seventh session Petko Draganov, Deputy Secretary-General, UNCTAD James Zhan, Director, Division on Investment and Enterprise, UNCTAD</td>
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<td>10:30–11:00</td>
<td>Keynote Address: Greg Tanzer, Secretary-General, International Organization of Securities Commissions - &quot;Building a Better Financial System: IOSCO’s Role&quot;</td>
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<td>11:00–12:00</td>
<td>Lunch Break</td>
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<td>12:00–13:00</td>
<td>Agenda Item 3 - Capacity-building framework for high-quality corporate reporting (continued)</td>
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<td>13:00–15:00</td>
<td>Introduction of the Agenda Item: Tatiana Krylova, Head, Enterprise Branch, Division on Investment and Enterprise, UNCTAD</td>
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<td>15:00–18:00</td>
<td>This panel will consist of representatives of countries where national roundtables on capacity-building and its assessment have been conducted as a follow-up to discussions that took place during ISAR 27 on main elements of the capacity building framework. Panellists will provide their feedback and share views from the respective roundtables on the overall usefulness of the measurement tool and proposed approach, issues that raised most of the debate, as well as on related challenges ahead.</td>
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SPEAKERS:

Nelson Carvalho, Professor, University of São Paulo, Brazil (Chair, UNCTAD-ISAR Consultative Group on Capacity-Building Framework)

Guillermo Braunbeck, Academic Fellow, IFRS Foundation, London, United Kingdom

Ivica Smiljan, Chair, Accounting Standards Board, Croatia

Elsa Beatriz García, Board Member, Mexican Financial Reporting Standards Board

Ewald Müller, Senior Executive, South African Institute of Chartered Accountants, South Africa

Vo Tan Hoang Van, Partner, Ernst & Young Viet Nam Limited

18:00–19.30 Cocktail Reception - Bar Serpent - 1st Floor, E Building

Thursday 13 October 2011

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

This panel will consist of selected members of the Consultative Group on Capacity-Building and other delegates attending the 28th session. The panel will address issues related to Pillar A - Legal and Regulatory Framework and Pillar B - Institutional Framework.

SPEAKERS:

Nancy Kamp-Roelands, Director, Climate Change and Sustainability Services, Ernst & Young (Chair, Twenty-seventh session of ISAR)

Gabriella Kusz, Technical Manager, Member Body Development, International Federation of Accountants

Luis A. Werner-Wildner, President, Inter-American Accounting Association

Mike Walsh, Special Projects Consultant, Association of Chartered and Certified Accountants

Paul Hurks, Director, International Accountancy Education and Development, Royal Netherlands Institute for Registered Accountants

13:00–15:00 Lunch Break

15:00–15:20 SPECIAL ADDRESS: Jérôme Haas, President, Accounting Standards Authority of France: "The role of national standard-setters in countries that implemented IFRSs".
Thursday 13 October 2011

15:20–18:00  Agenda Item 3 - Capacity-building framework for high-quality corporate reporting (continued)
This panel will consist of selected members of the Consultative Group on Capacity-Building and other delegates attending the 28th session. Panellists will address issues on Pillars C - Human Capacity-Building and D - Capacity-Building Process. It will also address issues for further steps regarding development of the assessment tool, measurement methodology and questionnaire.

SPEAKERS:
Mark Allison, Chair, International Accounting Education Standards Board
Lesley Stainbank, Professor, University of Kwazulu-Natal, South Africa
Belverd Needles, Professor, DePaul University, United States
Gert Karreman, Professor, Leiden University, Netherlands
William Phelps, Executive Vice-President, CARANA Corporation

Friday 14 October 2011

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

10:30–13:00  Agenda Item 4 - Other business - (a) Integrated reporting and climate change related disclosure
During this session, invited experts in the area of integrated reporting and climate change disclosure will provide an overview of the current state of developments to promote the integration of non-financial and financial information in corporate reporting, and new work towards harmonizing climate change related disclosure. The UNCTAD secretariat will introduce the issue.

SPEAKERS:
Anthony Miller, Economic Affairs Officer, Enterprise Branch, Division on Investment and Enterprise, UNCTAD
Lois Guthrie, Executive Director, Climate Disclosure Standards Board
Cristina Tébar Less, Senior Policy Analyst, Investment Division, Directorate for Financial and Enterprise Affairs, Organization for Economic Cooperation and Development
Lisa French, Director, Sustainability Reporting Framework, Global Reporting Initiative
Jessica Fries, Director, International Integrated Reporting Committee
13:00–15:00  Lunch Break

15:00–15:30  Agenda Item 4 - Other business - (b) Corporate governance disclosure
Presentation of 2011 surveys on corporate governance disclosure. The UNCTAD secretariat will introduce the issue.

SPEAKERS:
- Anthony Miller, Economic Affairs Officer, Enterprise Branch, Division on Investment and Enterprise, UNCTAD
- Igor Belikov, Director, Russian Institute of Directors, Russian Federation
- Axel Kravatzky, Chair & Principal Consultant, Syntegra Change Architects, Trinidad & Tobago

15:30–16:30  Agenda Item 4 - (c) Updates by regional and other international organizations
During this segment, other international and regional organizations engaged in the areas of corporate accounting and reporting will update the 28th session of ISAR on their respective activities.

SPEAKERS:
- Gabriella Kusz, Technical Manager, Member Body Development, International Federation of Accountants
- Luis A. Werner-Wildner, President, Inter-American Accounting Association
- Vickson Ncube, Chief Executive, Eastern, Central and Southern African Federation of Accountants
- Olivier Boutellis-Taft, Chief Executive, Federation of European Accountants
- Maria Teresa Venuta, Secretary-General, Federation of Mediterranean Accountants

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

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

17:30–18:00  Agenda Item 6 - Adoption of the report