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Trade and Development Board
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International Standards of Accounting and Reporting
Thirty-fourth session
Geneva, 1–3 November 2017
Item 2 of the provisional agenda
Adoption of the agenda and organization of work

Provisional agenda and annotations

I. Provisional agenda

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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 elect a Chair and a Vice-Chair-cum-Rapporteur.

Item 2

Adoption of the agenda and organization of work

2. The Intergovernmental Working Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting on Wednesday, 1 November 2017, be devoted to procedural matters (agenda items 1 and 2) and the introduction of agenda item 3. Subsequent meetings will be devoted to a detailed discussion of agenda item 3 and the introduction and a detailed discussion of agenda items 4, 5 and 6. 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/80 Provisional agenda and annotations

Item 3

Enhancing comparability of sustainability reporting: Selection of core indicators for company reporting on the contribution towards the attainment of the Sustainable Development Goals

3. Delegates at the thirty-third session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting reviewed recent developments in sustainability reporting, including environmental, social and governance issues, and discussed major challenges in this area, such as the lack of international comparability and reliability of sustainability reporting, and the importance of consistency with financial reporting frameworks. They called on UNCTAD to advance its work, in collaboration with the Consultative Group on the selection of a limited number of Sustainable Development Goals indicators, to facilitate the harmonization of sustainability reporting, and to develop a guiding document and thus assist members States in their efforts to enhance the role of corporate reporting in the Sustainable Development Goals monitoring mechanism. Accordingly, the UNCTAD secretariat convened a meeting of the Consultative Group on the Sustainable Development Goals in April 2017 and, during the intersessional period, prepared the background documentation noted below for consideration by the thirty-fourth session of the Intergovernmental Working Group of Experts.

Documentation

TD/B/C.II/ISAR/81 Enhancing comparability of sustainability reporting: Selection of core indicators for company reporting on the contribution towards the attainment of the Sustainable Development Goals

Item 4

The role of disclosure in risk assessment and enhancing the usefulness of corporate reporting in decision-making

4. The thirty-third session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting also agreed to discuss the role of disclosure in risk assessment and enhancing the usefulness of corporate reporting in decision-making at its thirty-fourth session, as its second substantive agenda item. Accordingly, the UNCTAD secretariat has prepared the background documentation indicated below to facilitate deliberations of the thirty-fourth session of the Intergovernmental Working Group of Experts on this topic.

Documentation

TD/B/C.II/ISAR/82 The role of disclosure in risk assessment and enhancing the usefulness of corporate reporting in decision-making

Item 5**Other business**

5. Under this agenda item, the Intergovernmental Working Group of Experts may wish to discuss topics such as accounting and reporting by small and medium-sized enterprises as a means to move towards financial inclusion and follow-up to work on topics discussed at past sessions, such as discussions on the recent application by member States of the Accounting Development Tool developed by UNCTAD and the Intergovernmental Working Group of Experts.

Item 6**Provisional agenda for the thirty-fifth session**

6. Discussions on the provisional agenda for the thirty-fifth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will take into account the outcomes of deliberations of the thirty-fourth session of the Intergovernmental Working Group of Experts, as well as those of previous sessions.

Item 7**Adoption of the report**

7. The Intergovernmental Working Group 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 next session of the Investment, Enterprise and Development Commission.
