

**Intergovernmental Working Group of Experts on International Standards of
Accounting and Reporting
Fortieth session
Abu Dhabi, United Arab Emirates
17 to 19 October 2023**

**PROVISIONAL PROGRAMME
Tuesday, 17 October 2023**

10 a.m.–1 p.m.

Opening plenary session

Hall 4, Room 11

Item 1 Election of officers

Item 2 Adoption of the agenda and organization of work

- Opening statement by **Pedro Manuel Moreno**, Deputy Secretary-General, UNCTAD

Keynote:

- **Martin Moloney**, Secretary General, International Organisation of Securities Commissions (IOSCO)
- **Jingdong Hua**, Vice-Chair, International Sustainability Standards Board
- **Saskia Slomp**, Chief Executive Officer, European Financial Reporting Advisory Group (EFRAG)

High-level panel

Current state of global financial and sustainability reporting frameworks, standards, and codes: prospects for further harmonization

- **Sergio Mujica**, Secretary-General, International Organization for Standardization
- **Archana Shirsat**, Deputy Director General, International Organization of Supreme Audit Institutions (INTOSAI)
- **Jean Bouquot**, Deputy President, International Federation of Accountants
- **Gabriela Figueiredo Dias**, Chair, International Ethics Standards Board for Accountants
- **Priti Savla**, Chairperson, Sustainability Reporting Standards Board, The Institute of Chartered Accountants of India (ICAI)
- **Isabelle Tracq-Sengeissen**, Board Member, International Auditing and Assurance Standards Board

Followed by

- Interactive debate

1–3 p.m.

Lunch break

Tuesday, 17 October 2023

3–6 p.m.

Informal session

Hall 4, Room 11

Item 3 Review of practical implementation and recent developments in sustainability reporting requirements

- Introduction by the UNCTAD secretariat
 - What are the key elements that countries need to prepare for and, where appropriate, adopt or adapt ISSB standards?
 - (What is the best way to promote interoperability across sustainability reporting requirements at the national, regional, and global levels such as those issued by the United States Securities and Exchange Commission, the European Union and ISSB?)
 - How can countries ensure that sustainability reports promote responsible investment?
 - What kind of proportional requirements should be developed for small and medium-sized enterprises?
 - How can UNCTAD best support countries in preparing small and medium-sized enterprises to be ready to issue sustainability reports?
 - Which recommendations from private sector experiences can support and speed up the implementation of sustainability reporting in the public sector?
 - What can UNCTAD do to accelerate the uptake of sustainability reporting in the public sector, particularly in developing countries?
 - What should the regional partnerships for the promotion of sustainability reporting do to maximize experience-sharing and the identification and dissemination of best practices, to reinforce the sustainability reporting ecosystem for listed companies, non-listed companies, and public sector entities?

Speakers

- **Oscar Gustavo Nuñez del Arco Mendoza**, Director General of Public Accounting, Ministry of Economy and Finance of Peru
- **Philippe Richard**, Director of International Affairs Department, Abu Dhabi Global Market, Financial Services Regulatory Authority (FSRA)
- **Vania Maria da Costa Borgerth**, Brazilian Sustainability Pronouncements Committee (CBPS)
- **Juan Pablo Morataya**, Executive Director and Legal Representative of the Centre for the Action of Corporate Social Responsibility in Guatemala (CENTRARSE) and Chair of the Regional Partnership
- **Bailey Church**, Partner, Accounting Advisory Services, KPMG, Canada
- **Sanjeev Singhal**, Chair, Thirty-ninth session of ISAR
- **Lebogang Senne**, Technical Director, Pan-African Federation of Accountants
- **Vladimir Zharinov**, Chair, Eurasian Institute of Certified Public Accountants
- **Brad Sparks**, Executive Director, A4S

Followed by

- Interactive discussion

Wednesday, 18 October 2023

10 a.m.–1 p.m.

Informal session

Hall 4, Room 11

Item 3 Review of practical implementation and recent developments in sustainability reporting requirements (*continued*)

Speakers

- **Dr. Dorothea Schütz**, Deputy Director-General at the German Federal Ministry for Economic Affairs and Climate Action (BMWK), Head of the Sub-Directorate "Middle East, North Africa, Trade Fair and Development Policy", Germany
- **McJill Bryant Fernandez**, Commissioner, Securities and Exchange Commission Philippine
- **Elsa Beatriz García Bojorges**, President, Financial Reporting Standards Board, Mexico
- **Ewald Muller**, Managing Director, Supervision and Authorisation, Qatar financial Centre Regulatory Authority
- **Ahmad Al Meghames**, Chief Executive Officer, Saudi Organization for Chartered and Professional Accountants
- **Veronica Poole**, Vice-chair of Deloitte UK, and Deloitte Global IFRS and Corporate Reporting Leader
- **Pierre Kmeid**, Board Secretary, Lebanese Association of Certified Public Accountants

Regional Partnerships for promotion of sustainability and SDGs reporting

- **Jutheau Tousse**, Chair, African Regional Partnership, Cameroon

Followed by

- Interactive discussion

1–3 p.m.

Lunch break

Wednesday, 18 October 2023

3–6 p.m.

Informal session

Hall 4, Room 11

Item 4 Accounting and reporting needs of microenterprises and small and medium-sized enterprises and the role of accounting and reporting in facilitating the formalization of businesses in the informal sector

- What are the main accounting and reporting-related challenges that microenterprises face in becoming formalized entities and staying in the formal sector?
- How can these challenges be overcome?
- What actions could policymakers take to incentivize MSMEs to enter the formal economy?
- What are some good practices that regulators could adopt to facilitate financial and tax reporting by MSMEs?
- How can Internet-based information technology platforms be utilized to facilitate, for MSMEs, the maintenance of accounting records and periodic filing requirements?
- What needs to be done to support MSMEs to enable them to prepare high quality sustainability reports?
- What could global forums such as ISAR do to further facilitate the formalization and growth of MSMEs?

Speakers

- **Drissa Koné**, President, Order of Chartered Accountants, Côte d'Ivoire
- **Dheeraj Kumar Khandelwal**, Chair, Committee on MSME and Startups, Institute of Chartered Accountants, India
- **Stefano Santucci**, Professor of International Financial Reporting Standards, University of Pavia
- **Elizabeth Ooi**, Senior Lecturer of Finance, University of Western Australia
- **Earl Steyn**, Managing Director, Dataprime, South Africa and **Nicolaas van Wyk**, Chief Executive Officer, South African Institute of Business Accountants, South Africa

Followed by

- Interactive discussion
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Thursday, 19 October 2023

10–11 a.m. **Informal consultations** **Hall 4, Room XI**

11.15 a.m.–1 p.m. **Item 4 Accounting and reporting needs of microenterprises and small and medium-sized enterprises and the role of accounting and reporting in facilitating the formalization of businesses in the informal sector** (*continued*)

Speakers

- **Monica Foerster**, Chair, Small and Medium Practices Advisory Group, IFAC
- **Richard Mubiru**, Manager, Enterprise Growth and Development, Private Sector Development Unit, Ministry of Finance, Planning and Economic Development, Uganda
- **Marat Pirnazarov**, State Service of Financial Supervision, Kyrgyzstan
- **Nelson Perez**, National Commission for SMEs, El Salvador

Followed by

- Interactive discussion

1–3 p.m. **Lunch break**

3–4.45 p.m. **Informal session** **Hall 4, Room XI**

Item 5 Other business

Panel discussion

5 (a) Promoting gender equality in the accountancy profession

- **David Madon**, Director, International Federation of Accountants, USA
- **Lebogang Senne**, Technical Director, Pan-African Federation of Accountants
- **Priti Savla**, Chairperson, Sustainability Reporting Standards Board, The Institute of Chartered

5 (b) Insights from recent implementation of the Accounting Development Tool

- **Tatiana Rybak**, Ministry of Finance, Belarus
- **Olga Bernatskaia**, Chair, International Committee on Sustainable Development, Accountancy EURASIA
- **Don Soko**, Principal Accountant, Ministry of Finance and National Planning, Zambia

5 (c) ISAR Honours – highlights of illustrative initiatives

Followed by

- Consideration of **outcomes under items 3,4 and 5**

4.45–6 p.m.

Closing plenary session

Hall 4, Room XI

Item 6 Provisional agenda of the forty-first session

Item 7 Adoption of the report
