

Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting Thirty-eighth session

9–12 November 2021, 3–5 p.m. Central European Time each day

Room XIX, Palais des Nations, Geneva (for participants who will be physically present)

Tentative programme

Time	Topics and speakers
	Tuesday, 9 November
3–3.15 p.m.	Agenda item 1. Election of officers (Chair and Vice-Chair-cum-Rapporteur)
	Agenda item 2. Adoption of the agenda and organization of work
Opening	Rebeca Grynspan, Secretary-General, UNCTAD
statements	James Zhan, Director, Division on Investment and Enterprise, UNCTAD
3.15–4.30 p.m.	High-level panel : Recent developments related to the convergence of financial and sustainability reporting frameworks and standards
Keynote	<i>Tajinder Singh</i> , Deputy Secretary-General, International Organization of Securities Commissions
	Paul Munter , Acting Chief Accountant, Securities and Exchange Commission, United States
Speakers	Debora Ponce , Vice-Chair, Thirty-Seventh Session; Counsellor, Permanent Mission of Guatemala to the World Trade Organization
	<i>Maria Ria Nonyana-Mokabane</i> , Chief Director, Legislative Drafting, Department of Trade and Industry, South Africa
	Ahmed bin Abdullah Al-Meghames, Secretary-General, Organization for Certified Public Accountants, Saudi Arabia
	Seema Jamil-O'Neill, Technical Director, Endorsement Board, United Kingdom of Great Britain and Northern Ireland
	Ian Carruthers, Chair, International Public Sector Accounting Standards Board
4.30–5 p.m.	Plenary discussion
	Wednesday, 10 November
3–4.30 p.m.	Agenda item 3. Review of practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals

Time	Topics and speakers
	 How can collaboration between the public sector, the private sector and civil society be fostered to further contribute to enhancing the role of entity reporting in assessing the contribution of the private sector to achieving the Sustainable Development Goals? What are good practices in addressing the major challenges to Goals-related reporting by companies? What are the most pressing capacity-building needs for companies, especially small and medium-sized enterprises and family businesses, and what is the most efficient way to address such capacity-building needs? What would be the best way to strengthen countries' efforts to measure the contribution of the private sector to achieving the Sustainable Development Goals? How can UNCTAD better support countries to speed up the collection of data for indicator 12.6.1 under the Goals?
Keynote	Patrick de Cambourg, President, Autorité des normes comptables, France
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	Introduction of agenda item 3 by UNCTAD secretariat <i>Richard Bolwijn</i> , Officer-in-Charge, Enterprise Branch, Division on Investment and Enterprise, UNCTAD
Speakers	^
	Ariela Caglio, Associate Professor, Management Accounting; Director, ESSEC-Bocconi Double Degree, Bocconi University
	Elsa Beatriz Garcia Bojorges, President, Financial Reporting Standards Board, Mexico
	<i>Wilmar Franco Franco</i> , President, Technical Council of Public Accounting, Colombia
	Donna Street , Director, Research and Educational Activities, International Association for Accounting Education and Research; Professor, Al and Marcie Mahrt Chair in Accounting, University of Dayton, United States of America
4.30–5 p.m.	Plenary discussion
5.10–6:25 p.m.	Side event: Global core indicators online learning platform
	Thursday, 11 November
3–4.15 p.m.	Agenda item 3 (continued)
Keynote	<i>Erkki Liikanen</i> , Chair, International Financial Reporting Standards Foundation Trustees
Speakers	<i>Cliff Nyandoro</i> , Manager, Technical Services, Institute of Certified Public Accountants, Kenya
	<i>Olga Bernatskaia</i> , Vice President, CPA Russia, Institute of Certified Public Accountants of Russian Federation
	<i>Drissa Kone</i> , President, Order of Chartered Accountants, Côte d'Ivoire

Time	Topics and speakers
	Kon Yin Tong, President, Institute of Chartered Accountants,
	Singapore
4.15–4.45 p.m.	Plenary discussion
4.45–5 p.m.	Consideration of outcomes of agenda item 3
5.10–6 p.m.	Informal consultations (by invitation only)
	Friday 12 November
3–3.45 p.m.	Agenda item 4. Climate-related financial disclosures in
	mainstream entity reporting: good practices and key challenges
	The panel will review the current state of climate-related financial disclosures and emerging good practices and key challenges. The following issues will be addressed:
	• How can the quality of and access to quantitative climate-related financial disclosures be further facilitated?
	 What are examples of good practices that show the connectivity between climate-related disclosures and statutory financial disclosures?
	• What needs to be done to promote consistency between financial reporting and climate-related financial disclosures?
	 What are some actions that Governments, policymakers and regulators can take to promote high-quality climate-related financial disclosures?
	 How can the full corporate reporting supply chain be engaged in promoting high-quality climate-related financial disclosures?
	 How can member States build technical capacity with respect to climate-related financial disclosures?
	 How can the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting support countries in their efforts to improve the availability and quality of climate-related financial disclosures?
	Introduction of agenda item 4 by UNCTAD secretariat
	<i>Richard Bolwijn</i> , Officer-in-Charge, Enterprise Branch, Division on Investment and Enterprise, UNCTAD
Speakers	<i>Nancy Kamp</i> , Professor, Non-Financial Information, Integrated Reporting and Assurance, University of Groningen
	Vania Maria da Costa Borgerth, Chair, Thirty-Second Session; Head, Network for Integrated Reporting, Brazil
	Mario Abela, Professor, Accounting, IESEG School of Management
	<i>Ewald Muller</i> , Chair, Thirty-First Session; Managing Director, Supervision and Authorization, Financial Centre Regulatory Authority, Qatar
3.45–4 p.m.	Plenary discussion
4–4.15 p.m.	Agenda item 5. Other business
	<i>Richard Bolwijn</i> , Officer-in-Charge, Enterprise Branch, Division on Investment and Enterprise, UNCTAD
4.15–4.30 p.m.	Consideration of outcomes of agenda item 4 and 5
4.30–4.45 p.m.	Agenda item 6. Provisional agenda for the thirty-ninth session

Time	Topics and speakers
4.45–5 p.m.	Agenda item 7. Adoption of the report
5.10–6 p.m.	Post-session event: Regional partnership for the promotion of sustainability and Sustainable Development Goals-related reporting in Latin America