



## UNCTAD-ISAR – IAAER

### Workshop

### Impact of COVID 19 on company financial and sustainability reporting

Monday, 8 November 2021

15:00 to 17:00

Central European Time (CET)

Over the last 18 months, the COVID 19 pandemic has affected the operations of firms around the world. Some firms received financial support from Governments to deal with the challenges. These developments have had implications for the preparation and audit of both financial and sustainability reports.

The objective of the workshop is to review recent research conducted on this topic and assess implications for policymakers, regulators, standard-setters, and the academic community.

#### Tentative Programme

Monday 8, November 2021	
Time	Topics and Speakers
15:00-15:10	<p><b>Opening remarks</b></p> <ul style="list-style-type: none"><li>• <b>Richard Bolwijn</b>, Officer-in-Charge, Enterprise Branch, DIAE, UNCTAD</li></ul> <p><b>Introduction to the discussions</b></p> <p><b>Katherine Schipper</b>, Past President International Association for Accounting Education and Research (IAAER) and Thomas F. Keller Professor, Duke University, United States</p>
15:10 -16:20	<p>The panel session will address the impact of COVID 19 on the preparation of financial and sustainability reports by firms, and related assurance engagements:</p> <ul style="list-style-type: none"><li>• What are the main areas of accounting and reporting on which COVID 19 has had an impact?</li><li>• How has the pandemic affected audit and assurance engagements on financial and sustainability reports?</li><li>• What are some of the actions that regulators and standard setters have taken to address the impact of the pandemic on the preparation and assurance of company reports?</li><li>• Has there been global consistency in the manner with which enterprises and auditors have been dealing with the impact?</li></ul>

	<ul style="list-style-type: none"> <li>• What role can global forums such as ISAR play in promoting consistency and comparability in addressing the implications of the pandemic on accounting, reporting, and auditing?</li> <li>• Is there a role for the academic community to further contribute towards gaining a more comprehensive understanding of the impact and recommending courses of action for policymakers, regulators, and standard setters?</li> </ul>
	<p><b>Moderator:</b></p> <p><i>Katherine Schipper</i>, Past President International Association for Accounting Education and Research (IAAER) and Thomas F. Keller Professor, Duke University, United States</p>
	<p><b>Speakers:</b></p>
	<p><i>Katherine Schipper</i>, Past President International Association for Accounting Education and Research (IAAER) and Thomas F. Keller Professor, Duke University, United States and <i>Donna Street</i>, Director of Research and Educational Activities, International Association for Accounting Education and Research, Professor and Mahrt Chair in Accounting, Department of Accounting, School of Business, University of Dayton, United States</p>
	<p><i>Svitlana Vorobei</i>, Deputy Minister of Finance, <i>Tetiana Iefymenko</i> and <i>Liudmyla Lovinska</i>, Academy of Financial management, Ukraine</p>
	<p><i>Cagnur Balsari</i>, Dean, Dokuz Eylül Üniversitesi, Faculty of Business, Izmir, Turkey</p>
	<p><i>Joanna Krasodomska</i>, Associate Professor, Financial Accounting Department, Cracow University of Economics, Poland</p>
	<p><b>Discussants:</b></p>
	<p><i>Sebastian Hoffmann</i>, IAAER Vice President, Membership, Professor HHL, Leipzig, Germany</p>
	<p><i>Holger Erchinger</i>, Partner KPMG LLP New York, Member of the IAAER Advisory Board</p>
16:20-16:55	Interactive discussion
16:55 -17:00	<p><b>Concluding remarks and the way forward</b></p> <p><i>Katherine Schipper</i>, Past President International Association for Accounting Education and Research (IAAER) and Thomas F. Keller Professor, Duke University, United States</p>