Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting
Forty-third session
Room XVI, Building A
Palais des Nations, Geneva
30 September to 2 October 2026

Programme

Wednesday, 30 September 2026

10 a.m. – 1 p.m.

Agenda item 1. Election of officers
Agenda item 2. Adoption of the agenda and organization of work

Opening statements: **Pedro Manuel Moreno**, Acting Secretary-General, UN Trade and Development

Introduction**:** **Nan Li Collins**, Director, Division on Investment and Enterprise, UN Trade and Development

Opening panel: Review of progress towards harmonization and practical implementation of financial and sustainability reporting standards

- **H.E. Louis Paul Motaze**, Minister of Finance, Cameroon
- **Jean Bouquot**, President, International Federation of Accountants
- **Rodrigo Buenaventura**, Secretary General, International Organization of Securities Commissions
- **Saskia Slomp**, Chief Executive Officer, European Financial Reporting Advisory Group (EFRAG)
- **Bou Tharin**, Director General, Accounting and Auditing Regulator (ACAR), Cambodia
- **Lin Qiyun**, Director General, Accounting Regulatory Department, Ministry of Finance, China
- **Rabiu Olowo**, Chair, Financial Reporting Council (FRC), Nigeria
- **Oscar Nuñez del Arco**, Director General of Public Accounting, Ministry of Economy and Finance, Peru
- **Rogelio V. Quevedo**, Commissioner, Securities and Exchange Commission, Philippines
- **Cintia Catota**, National Director of Non-Financial Assets and Inventories, Ministry of Economic and Productive Development, Ecuador
- **Abdessamad Kasimi**, Chief, International Cooperation Division, General Treasury, Morocco

1-3 p.m. **Lunch break**

3-6.00 p.m.

Informal session

Agenda Item 4. Connectivity between financial and sustainability reporting

Speakers:

- **Arturo Herrera Gutierrez**, Global Director for Governance, World Bank Group
- **Isabelle Grauer-Gaynor**, Head, Corporate Finance and Reporting Unit, European Securities and Markets Authority (ESMA)
- **Lachlan McDonald-Kerr**, Director of Sustainability, Australian Accounting Standards Board
- **Vania Maria da Costa Borgerth**, Member, Brazilian Committee of Sustainability Pronouncements (CBPS)
- **Wendy Berman**, Chair, Canadian Sustainability Standards Board
- **Ianja Ramananarivo,** Member, Accounting Standards Authority, France
- **Yasunobu Kawanishi**, Chair, Sustainability Standards Board of Japan
- **Elsa Beatriz Garcia Bojorges**, President, Mexican Financial and Sustainability Reporting Standards Board (CINIF)
- **Ahmad Al Meghames**, Chair, Regional Partnership for the Promotion of Sustainability Reporting in Gulf States and Neighbouring Countries

- **Cédric Tonnerre**, Partner, Forvis Mazars

Followed by

5:30-6:00 p.m.

- Interactive discussion

Thursday, 1 October 2026

10 a.m.-12:30p.m.

Informal session

Speakers:

- **Vincent Papa**, Financial Reporting Director, European Financial Reporting Advisory Group (EFRAG)
- **Ravi Abeywardana**, Director, Sustainability Reporting and Assurance, Institute of Chartered Accountants in England and Wales (ICAEW)
- **Katharina Bryan,** Director of Policy and Research, Global Reporting Initiative (GRI)
- **Celine Chan**, Principal, International Public Sector Accounting Standards Board (IPSASB)
- **Jan-Hendrik Gnändiger**, Global Head of ESG Reporting, KPMG
- **Nancy Kamp-Roelands**, Professor, University of Groningen, The Netherlands

Followed by

- Plenary discussion

1-3 p.m. **Lunch break**

3-4:30 p.m.

Agenda item 3. Accounting and financial reporting needs of micro, small and medium-sized enterprises (MSMEs)

Introduction**:** **Nan Li Collins**, Director, Division on Investment and Enterprise, UN Trade and Development

This panel will address the following questions:

- What are the main accounting and financial reporting-related challenges that SMEs face (the discussion could differentiate between those jurisdictions that have adopted accounting and financial reporting standards for SMEs and those that have not yet done so)?
- How can reporting standards help enhance SME participation in international supply chains and access to finance?
- Have the needs of SMEs been met with regard to accounting and financial reporting standards? If not, what needs to be done further in this regard?
- What is the role of infrastructure in implementing accounting and financial reporting standards and how can the development of such infrastructure be sequenced in order to help countries implement appropriate accounting and financial reporting standards?
- What are some good practices that policymakers and regulators could adopt to facilitate the adoption of accounting and reporting standards for microenterprises and SMEs?
- Is there a need to make available guidance for entities that are above the threshold of the level 3 guidance of the Intergovernmental Working Group of Experts in *Accounting and Financial Reporting Guidelines for SMEs* and below the level of entities capable of applying the IFRS for SMEs Accounting Standard?
- What can international forums such as the Intergovernmental Working Group of Experts do to further facilitate the adoption of accounting and financial reporting standards for SMEs?

Speakers:

- **Jasper van den Hout**, Director, International Auditing and Assurance Standards Board (IAASB)

- **Helene Agélii**, Chair, Small and Medium Practices Advisory Group (SMPAG), International Federation of Accountants (IFAC)
- **Nancy Aragón Granja**, SME Implementation Group member, IFRS Foundation
- **Andrei Busuioc**, Senior Financial Management Specialist, the World Bank
- **Richard Bössen**, Principal, Digital Reporting, European Financial Reporting Advisory Group (EFRAG)
- **Sim Chankiriroth**, Founder and CEO Banhji, Cambodia
- **Ahmet Coşkun**, Expert, Public Oversight, Accounting and Auditing Standards Authority, Türkiye
- **Richard Mubiru**, Team Lead, IMCORE Program, Ministry of Finance, Planning and Economic Development (MoFPED), Uganda

4:30 – 5:00 p.m. Followed by

- Plenary discussion

5:00 – 6:00 p.m. **ISAR Honours ceremony**

Friday, 2 October 2026

10-11:30 a.m. Informal consultations (by invitations only)

11.30 a.m.–12:30 p.m. **Agenda Item 5. Other business**

(a) Insights from recent implementation of the Accounting Development Tool

Speakers**:**

- **Sim Chankiriroth**, Founder and CEO Banhji, Cambodia
- **Alexei Estrella Morales**, President of the Professional Accountancy Organizations of Ecuador and Pichincha
- **Andrea Vargas Tagle**, Sustainability reporting specialist, Avanza Sostenible, Peru
- **Joseph Perez**, Chief of Staff, Office of Commissioner Quevedo, Securities and Exchange Commission, Philippines
- **Kairat Mamatov**, Chairman, Financial Market Regulation and Supervision Service, Ministry of Economy and Commerce of the Kyrgyz Republic

1-3 p.m. **Lunch break**

3-4:30 p.m. **Agenda Item 5. Other business** *(continued)*

(b) Update on developments in global standard setting and practical implementation

Speakers:

- **Vania Maria da Costa Borgerth**, Board Member, International Ethics Standards Board for Accountants (IESBA)
- **Dmitri Gourfinkel**, Senior Financial Management Specialist, Governance Global Department, the World Bank Group

(c) Sharing of experiences on standard-setting and practical implementation of biodiversity and human capital disclosure requirements

- **Bailey Church**, Partner, Accounting Advisory Services, KPMG, Canada
- **Sanjeev Kumar Singhal**, Central Council Member, Institute of Chartered Accountants of India (ICAI)

Followed by

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

5-6 p.m. **Closing plenary session**

Item 6 Provisional agenda for the forty-fourth session
Item 7 Adoption of the report