



PROVISIONAL PROGRAMME

Tuesday, 1 November 2022

10 a.m.–1 p.m.

Opening plenary session

Room XVII

Item 1 Election of officers

Item 2 Adoption of the agenda and organization of work

- Opening statement by **Rebeca Grynspan**, Secretary-General, UNCTAD
- Opening remarks by **James Zhan**, Director, Division on Investment and Enterprise (DIAE), UNCTAD

High-level panel

Recent developments in financial and sustainability reporting requirements and related standard-setting developments and their implications for practical implementation

- **Saskia Slomp**, Chief Executive Officer, European Financial Reporting Advisory Group
- **Sibidi Emmanuel Darankoum**, Permanent Secretary, Organization for the Harmonization of Business Law in Africa
- **Ian Carruthers**, Chair, International Public Sector Accounting Standards Board
- **Vania Maria da Costa Borgerth**, Board Member, International Ethics Standards Board for Accountants
- **Isabelle Tracq-Sengeissen**, Board Member, International Auditing and Assurance Standards Board

Followed by

- Interactive debate

1–3 p.m.

Lunch break

Item 3 Good practices in and approaches to the practical implementation of sustainability reporting requirements

- Introduction by **Richard Bolwijn**, Officer-in-Charge, Enterprise Branch, DIAE, UNCTAD
 - How can UNCTAD better support member States in implementing sustainability reporting requirements?
 - What is the best way to support national efforts to establish or strengthen the national infrastructure for sustainability reporting in developing countries?
 - How can countries keep up with developments in sustainability reporting and build the necessary capacity for implementing evolving requirements?
 - What elements are critical in ensuring that sustainability reports provide information on the impacts of the activities of companies, support responsible investment and help avoid “Goals-washing”?
 - What characteristics should the sustainability reporting infrastructure have in order to support small and medium-sized enterprises?
 - What elements are necessary to enable progress in public sector reporting practices towards sustainability reporting?
 - What do countries need to facilitate the evolution towards the digitalization of sustainability reporting information?
 - What is the best way to capitalize on the experiences of existing regional partnerships in the launch of new partnerships, for example in Asia, in Latin America and in the Middle East and North Africa?

Speakers

- **Jindong Hua**, Vice-Chair, International Sustainability Standards Board
- **Wang Dong**, Deputy Director General, Accounting Regulatory Department, Ministry of Finance, China
- **Maria Ria Nonyana-Mokabane**, Chief Director, Legislative Drafting, Department of Trade and Industry, South Africa
- **Peter Paul Van De Wijs**, Chief External Affairs Officer, Global Reporting Initiative
- **Drissa Koné**, President, Order of Chartered Accountants, Côte d’Ivoire
- **Bernhard Frey**, Senior Manager, Sustainable Development Goals Impact and Reporting, United Nations Global Compact

Followed by

- Interactive discussion
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10 a.m.–1 p.m.

Informal session

Room XVII

Item 3 Good practices in and approaches to the practical implementation of sustainability reporting requirements *(continued)*

Speakers

- **Elsa Beatriz García Bojorges**, President, Financial Reporting Standards Board, Mexico
- **Juan Pablo Morataya**, Executive Director, Centrarse [Centre for Corporate Social Responsibility Action], Guatemala
- **Felipe Janica**, Assurance Partner, Ernst and Young, Latin America
- **Cliff Nyandoro**, Head, Standards and Technical Services, Institute of Certified Public Accountants, Kenya
- **Tintswalo Maggie Mofokeng**, Tinyeleti Consulting, Johannesburg, South Africa
- **Achile Nestor Basahag**, Director, Public Accounting, Ministry of Finance, Cameroon
- **Mariana Escobar**, Adviser, Financial Superintendent; Head, Sustainable Finance Hub, Colombia

Followed by

- Interactive discussion

1–3 p.m.

Lunch break

3–5 p.m.

Informal session

Room XVII

Item 4 Review of practical implementation of international standards of accounting and reporting in the private and public sectors

- Are there barriers limiting the further adoption of international financial reporting standards (IFRS) and international public sector accounting standards (IPSAS) worldwide?
- To what extent have the benefits of adopting IFRS and IPSAS been realized?
- What are some of the key lessons learned with regard to the regulatory, institutional and human capacity-building aspects of the implementation of IFRS and IPSAS?
- Are there areas that require further capacity-building in member States, to facilitate the implementation of IFRS and IPSAS?
- How can the Intergovernmental Working Group of Experts further its work with the Accounting Development Tool to support member States in the practical implementation of IFRS and IPSAS?

Speakers

- **Edward Olowo-Okere**, Senior Adviser, Equitable Growth, Finance and Institutions Vice-Presidency, World Bank
- **Jorge Gil**, Group of Latin American Accounting Standard Setters
- **Lebogang Senne**, Technical Director, Pan African Federation of Accountants
- **Nishan Fernando**, Chair, Asian-Oceanian Standard-Setters Group
- **Didrik Thrane-Nielsen**, Project Director, European Financial Reporting Advisory Group

Followed by

- Interactive discussion

5–5.30 p.m.

Consideration of outcomes under item 3

5.30–6 p.m.

Announcement of ISAR Honours 2022

Thursday, 3 November 2022

10–11 a.m.	Informal consultations	Room XVII
11–11.15 a.m.	Keynote speech <ul style="list-style-type: none">▪ Martin Moloney, Secretary-General, International Organization of Securities Commissions	
11.15 a.m.–1 p.m.	Item 4 Review of practical implementation of international standards of accounting and reporting in the private and public sectors (<i>continued</i>) Speakers <ul style="list-style-type: none">▪ Claudia Beier, Board Member, International Public Sector Accounting Standards Board▪ Cintia Catota, National Director, Public Assets, Ministry of Economy and Finance, Ecuador▪ Caroline Aggesta Pontoppidan, Professor, Copenhagen Business School▪ Alex Metcalfe, Head, Public Sector Policy, Association of Chartered Certified Accountants Followed by <ul style="list-style-type: none">▪ Interactive discussion	
1–3 p.m.	Lunch break	
3–4.45 p.m.	Informal session Consideration of outcomes under Item 4 Followed by Item 5 Other business Panel discussion Promoting gender balance in the accountancy profession Insights from recent implementation of the Accounting Development Tool <ul style="list-style-type: none">▪ Richard Mubiru, Manager, Enterprise Growth and Development, Private Sector Development Unit, Ministry of Finance, Planning and Economic Development, Uganda▪ Marat Pirnazarov, Deputy Chair, Service for Regulation and Supervision of the Financial Market, Ministry of Economy and Commerce, Kyrgyzstan▪ Olga Bernatskaia, Vice-Presidente, Institute of Certified Public Accountants, Russian Federation▪ Jean-Pierre Essomba, Ministry of Finance, Cameroon Followed by <ul style="list-style-type: none">▪ Consideration of outcomes under item 5	
4.45–6 p.m.	Closing plenary session Item 6 Provisional agenda of the fortieth session Item 7 Adoption of the report	