
**Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting
(ISAR)**

**UNCTAD-ISAR – IAAER Workshop
Impact of COVID 19 on company financial and sustainability
reporting**

Monday, 8 November 2021

Presented by

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Board

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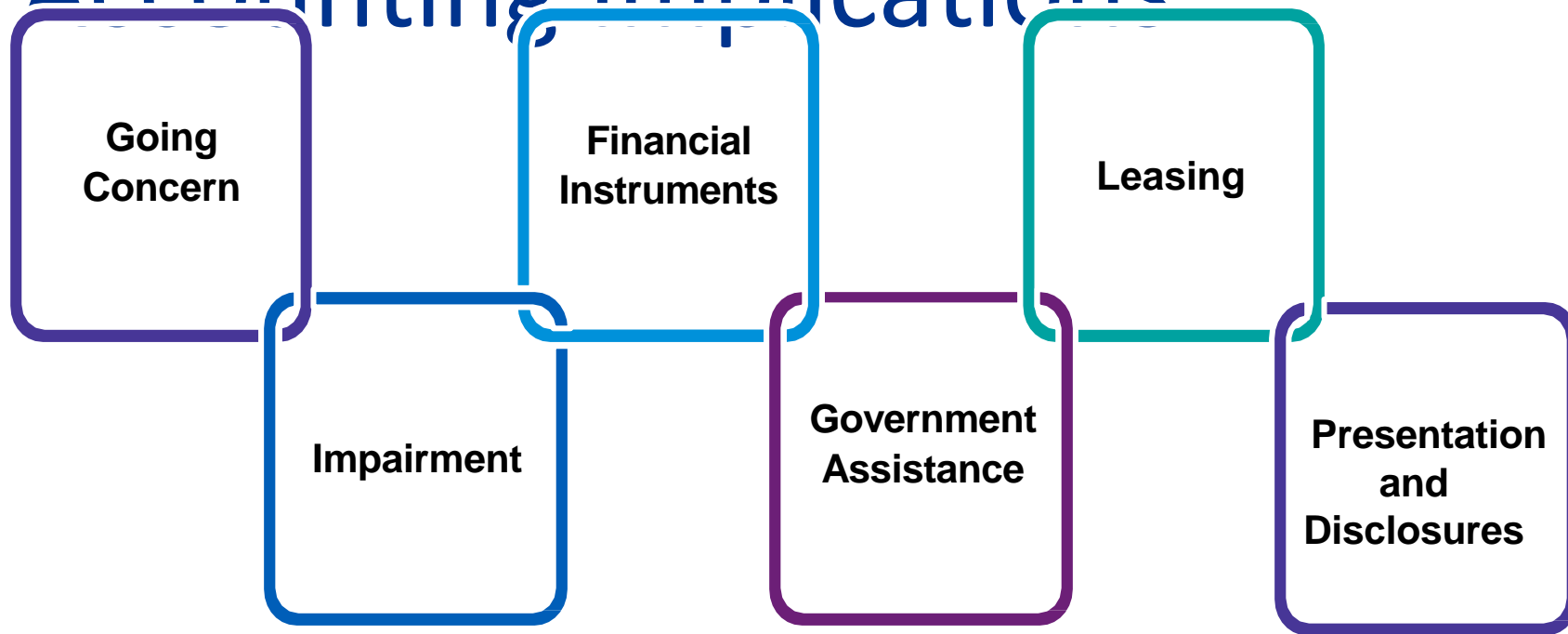
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Covid-19 - Selected Accounting Implications



Covid-19 - Selected Auditing and Attestation Issues

Going Concern

Auditing Fair Value and Estimates

Critical (Key) Audit Matters

Audit Evidence and Audit Execution

ESG Reporting

