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

Holger Erchinger Partner KPMG LLP New York, Member of the IAAER Advisory Board

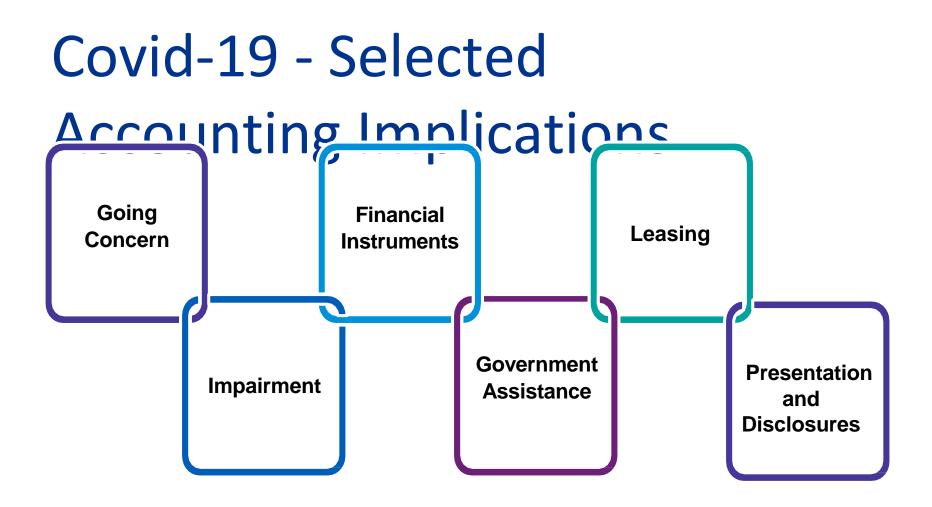
This material has been reproduced in the language and form as it was provided. The views expressed are those of the author and do not necessarily reflect the views of UNCTAD.

Impact of COVID 19 on Financial and Sustainability Reporting

UNCTAD-ISAR – IAAER Workshop

November 8, 2021

Holger Erchinger, Member of IAAER Advisory Board





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



© 2021 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.