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

**39<sup>th</sup> SESSION  
1 – 3 November 2022**

Wednesday, 2 November 2022

**Agenda item 3. Good practices in and approaches to the  
practical implementation of sustainability reporting  
requirements**

Presented by

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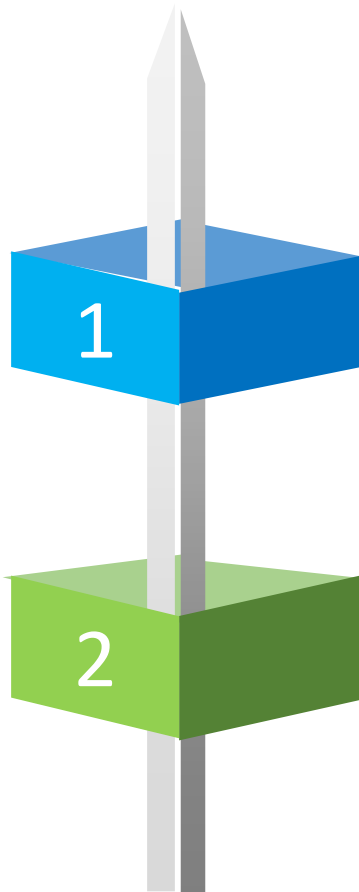
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# IMPLEMENTATION OF THE DEVELOPMENT ACCOUNT 11<sup>th</sup> TRANCHE PROJECT BY REPUBLIC OF CAMEROON

## Summary

### Introduction



**Review of activities carried out in Cameroon**

**Perspectives**

II

### Conclusion



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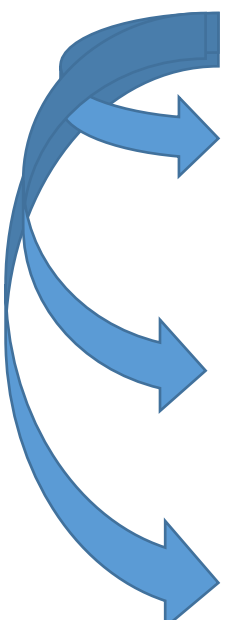
### Introduction

In its approach leading to the achievement of the sustainable development goals defined by the United Nations, Cameroon has supported implementation of the 11th tranche Development Account Project on Enabling policy frameworks for enterprise sustainability and SDG reporting in Africa and Latin America.

It is an ambitious program that aims to strengthen the capacity of countries to measure and monitor the contribution of the public and private sectors to the achievement of the SDGs through the implementation of robust harmonized frameworks and reporting on sustainability.

## I- Activities carried out under the 11th tranche of the UNCTAD program

### A- Three main activities:

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- ① A national workshop to raise awareness among stakeholders on the importance of sustainability reports (from 14 to 17 december 2021)
  - ② Held a regional workshop on enabling policy frameworks for corporate sustainability and SDG reporting (from 24 to 28 january 2022)
  - ③ Implementation of the ADT (from April to June 2022)

## B- The encountered difficulties

- Reluctance of SMEs to publish reports of their activities in connection with the SDGs, on the GCI format;
- Lack of institutional coordination between the stakeholders involved in accounting reporting activities in connection with the SDGs;
- Lack of professional and academic training in accounting in relation to the SDGs;
- Existence of discrepancies between IFRS and OHADA standards.



## II- Perspectives

Three main axes are to be explored:



01

**Strengthen institutional and regulatory framework**



02

**Promote institutional dialogue**



03

**Build capacities**



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**THANK YOU FOR YOUR KIND ATTENTION**