

ISAR 39

Gender equality in the accountancy profession and standard setting bodies

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SDG 5 Achieve gender equality and empower all women and girls

- **ECOSOC** recommended to all its subsidiary bodies and expert groups (including ISAR) to **mainstream gender and the empowerment of women** in their work and dedicate special attention to targets on gender equality contained in SDG 5 and other SDGs that fall within their purview.
 - **Target 5.5** Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life



Standard setting boards						
	<i>Name</i>	<i>Female members</i>	<i>Total members</i>	<i>Proportion of women</i>	<i>Chairwoman</i>	<i>Vice chairwoman</i>
International	ISSB	6	14	43%	no	yes
	IASB	3	11	27%	no	no
	IAASB	8	18	44%	no	no
	PIOB	5	10	50%	yes	NA
	IESBA	7	18	39%	yes	yes
	IPSASB	10	18	56%	no	yes
	GSSB GRI	7	15	47%	yes	yes
Regional	EFRAG sustainability reporting board	7	21	33%	yes	NA
	EFRAG financial reporting board	4	16	25%	no	yes



Gender equality in the Big 4					
	Total headcount	Proportion of women	Women partners	Women partners, principals and directors	Women in leadership including partners and other senior directors
	2021		FY2022	2021	at 30 September 2020
Deloitte	345'374	45%	-	25%	-
EY	312'250	48%	24%	27%	-
KPMG	236'257	48%	-	-	26%
PWC	295'000	49%	23%	-	-



Questions for discussion

- What is the status of gender equality in the accountancy profession including PAO, accounting/auditing firms, standards setting bodies at the national, regional and global?
- What kind of good practices and policies are best to promote gender equality in the accountancy profession?
- What can UNCTAD-ISAR do to advance gender equality in the accountancy profession?

