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

**UNCTAD-ISAR Workshop  
Regional partnerships as a blueprint for maximising impact  
on strengthening national sustainability reporting practice and  
infrastructure**

Monday, 31 October 2022

Presented by

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**CERTIFIED  
PUBLIC  
ACCOUNTANTS**

International association

**THE ROLE OF ASSOCIATION EICPA IN SDG  
REPORTING IMPLEMENTING IN THE COUNTRIES  
OF EURASIAN REGION**

Olga Bernatskaia

Vice-President EICPA

# EICPA Association Map



**Eurasian Regional accounting  
grouping, May 2014**

# EICPA

Eurasian International Association of CPA Institutes

 CPA Russia

 CPA Belarus

 Kazakhstan

 CPA Kyrgyzstan


 CPA Turkmenistan

 CPA Armenia

 CPA Moldova

 CPA Uzbekistan

 CPA Tajikistan

 CPA Azerbaijan

# SDG reporting Implementation by EICPA Association

## WCOA 2018 (Sydney Australia): WCOA 2022 **New** (Mumbai)

WCOA & SDG special language Sponsor  
Increase the inclusion of Eurasian countries in SDG



## Accountancy Eurasia

Eurasian Region Group of  
Accountants & Auditors  
Nov. 2018, WCOA in Sydney



### EUARICA

Eurasian Regional Initiative on Corporate  
Accountability + SDG Reporting



EUARICA's long term objective is to improve financial reporting and management of corporate public finances and SDG Reporting in the participating countries, share lessons learned, and build PAOs capacity.



### Education activity 2019-2020

Eurasian region IPSAS workshop: 18-19 September 2019 г. в Алматы, Kazakhstan (150 attendees & 110 online & grow).

# SDG reporting Implementation by EICPA Association

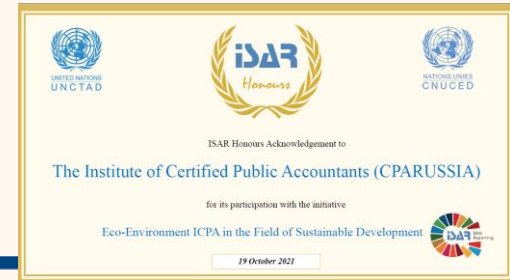
1. Adaptation of the Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals (2020-2021).
2. Case study of SMEs in the Eurasian region: Russia, Belarus, Kazakhstan, Kyrgyzstan (2021-2022).
3. GCI training in the Eurasian region (2020-2022).
4. Research work on the SDGs in the Eurasian region (2020-2022).
5. Participation in comments on the International Sustainability Standards Board (ISSB) Exposure Drafts S1 General Requirements for Disclosure of Sustainability-related Financial Information and S2 Climate-related Disclosures.
6. Abilympics championships: a lecture on «SDG in enhancing the quality of life of people with disabilities and impairments» (2022).
7. ISAR Honours initiative 2021-2022.
8. And others.



# ISAR Honours initiative 2021: Eco-Environment ICPA in the Field of Sustainable Development

## ECO-ENVIRONMENT ICPA | EICPA IN THE FIELD OF SUSTAINABLE DEVELOPMENT Includes:

1. The International Committee on Sustainable Development of the professional organizations of accountants and auditors of the Eurasian region.
2. Memorandum of Commitment to the SDGs for affiliated professional bodies of accountants and auditors.
3. Training of experts capable of promoting sustainability competencies among accountants, auditors, managers.
4. Training and methodological materials, educational portal T-STUDY for mastering competencies in sustainable development.
5. Training course on "Sustainability and non-financial reporting" with qualification exam.
6. Code of Ethics for Sustainable Development "ECO Behaviour".
7. Mentoring in the field of sustainable development.
8. Partnerships predominantly with stakeholders committed to the SDGs.





# ISAR Honours initiative 2022: Code of Ethics on Sustainable Development "ECO behaviour codec (EBC)"

The **Code of Ethics on Sustainable Development "ECO behaviour codec (EBC)"** initiative (a component of the ECO-ENVIRONMENT ICPA IN THE FIELD OF SUSTAINABLE DEVELOPMENT initiative) aims to enhance the contribution to achieving the Sustainable Development Goals through the relationship of **"Desired Human Professional Behaviour - Improved Business Reporting - Improved National Overview"**.

**The initiative consists of 4 sub-components of sustainable development ethics:**

1. Principles of economic ethics: financial literacy, conscientious taxpayer, green investor, researcher/rationalizer, local consumer.
2. Principles of environmental ethics: cultural consumer, rational consumer.
3. Principles of social ethics: respect for gender equality, continuous and sustainable learning, high performance and KPI achievement, healthy lifestyles, respect for work and life safety.
4. Principles of institutional ethics: active participation in the management of the organization, respect for gender equality, due diligence, anti-corruption behaviour.

*Thank you!*

**SEE YOU IN WCOA 2022**  
in MUMBAI 18-21 November  
at our virtual Booth and in person!



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