



# United Nations Conference on Trade and Development

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**Trade and Development Board**  
**Investment, Enterprise and Development Commission**  
**Intergovernmental Working Group of Experts on**  
**International Standards of Accounting and Reporting**  
Thirty-ninth session  
Geneva, 1–3 November 2022  
Item 2 of the provisional agenda  
**Adoption of the agenda and organization of work**

## **Provisional agenda and annotations**

### **I. Provisional agenda**

1. Election of officers.
2. Adoption of the agenda and organization of work.
3. Good practices in and approaches to the practical implementation of sustainability reporting requirements.
4. Review of practical implementation of international standards of accounting and reporting in the private and public sectors.
5. Other business.
6. Provisional agenda of the fortieth session.
7. Adoption of the report.



## **II. Annotations to the provisional agenda**

### **Item 1**

#### **Election of officers**

1. In accordance with established practice, it is suggested that the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting elect a Chair and a Vice-Chair-cum-Rapporteur.

### **Item 2**

#### **Adoption of the agenda and organization of work**

2. The Intergovernmental Working Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting on Tuesday, 1 November 2022, be devoted to procedural matters (agenda items 1 and 2) and the introduction of agenda item 3. Subsequent meetings will be devoted to a detailed discussion of agenda item 3 and the introduction and a detailed discussion of agenda items 4, 5 and 6. The UNCTAD secretariat will prepare a tentative schedule indicating the issues to be dealt with at the meetings, which will be available on the first day of the session.

#### *Documentation*

TD/B/C.II/ISAR/100 Provisional agenda and annotations

### **Item 3**

#### **Good practices in and approaches to the practical implementation of sustainability reporting requirements**

3. Delegates at the thirty-eighth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting underlined the positive role that reliable accounting and reporting on the financial and sustainability reporting of firms can have in facilitating the directing of investment towards economic activities that contribute to the achievement of the Sustainable Development Goals. Furthermore, delegates noted recent policy decisions in a number of jurisdictions to develop and promote more consistent regulatory frameworks and standards to support reliable and comparable corporate sustainability reporting, notably to support their sustainable development policies. At the conclusion of the session, the Intergovernmental Working Group of Experts proposed deliberating on good practices in and approaches to the practical implementation of sustainability reporting requirements. Accordingly, the UNCTAD secretariat has prepared a background document to facilitate the deliberations of the Intergovernmental Working Group of Experts on the agenda item.

#### *Documentation*

TD/B/C.II/ISAR/101 Good practices in and approaches to the practical implementation of sustainability reporting requirements

**Item 4****Review of practical implementation of international standards of accounting and reporting in the private and public sectors**

4. Delegates at the thirty-eighth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting proposed that, at the thirty-ninth session, a review of practical implementation of international standards of accounting and reporting in the private and public sectors should be conducted. Accordingly, the UNCTAD secretariat has prepared a background document to facilitate deliberations on the agenda item.

*Documentation*

TD/B/C.II/ISAR/102      Review of practical implementation of international standards of accounting and reporting in the private and public sectors

**Item 5****Other business**

5. Under the agenda item, the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting may wish to discuss topics such as follow-up on issues addressed at previous sessions and recent application by member States of the Accounting Development Tool developed by UNCTAD and the Intergovernmental Working Group of Experts.

**Item 6****Provisional agenda of the fortieth session**

6. Discussions on the provisional agenda of the fortieth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will be guided by the outcomes of deliberations of the thirty-ninth session of the Intergovernmental Working Group of Experts, as well as those of previous sessions and the fifteenth session of the United Nations Conference on Trade and Development.

**Item 7****Adoption of the report**

7. The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting may wish to adopt agreed conclusions. The Chair may wish to produce a Chair's summary. The final report will be prepared under the authority of the Chair, after the conclusion of the session. It will be submitted to the next session of the Investment, Enterprise and Development Commission.