



**United Nations Conference
on Trade and Development**

Distr.: General
8 August 2023

Original: English

**Trade and Development Board
Investment, Enterprise and Development Commission
Intergovernmental Working Group of Experts on
International Standards of Accounting and Reporting**

Fortieth session

Abu Dhabi, 17–19 October 2023

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. Review of practical implementation of and recent developments in sustainability reporting requirements.
4. Accounting and reporting needs of microenterprises and small and medium-sized enterprises and the role of accounting and reporting in facilitating the formalization of businesses in the informal sector.
5. Other business.
6. Provisional agenda of the forty-first 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, 17 October 2023, 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/104 Provisional agenda and annotations

Item 3

Review of practical implementation of and recent developments in sustainability reporting requirements

3. Delegates at the thirty-ninth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting reiterated the positive impact of the *Guidance on Core Indicators for Entity Reporting on Contribution towards Implementation of the Sustainable Development Goals*¹ in promoting the harmonization of reporting standards on sustainability issues in alignment with the 2030 Agenda for Sustainable Development, as well as its important function as a capacity-building tool for the strengthening of national sustainability reporting frameworks, particularly for small and medium-sized enterprises. At the conclusion of the session, the Intergovernmental Working Group of Experts proposed to review, at its fortieth session, practical implementation of and recent developments in sustainability reporting requirements. Accordingly, the UNCTAD secretariat has prepared a background document to facilitate deliberations of the Intergovernmental Working Group of Experts on the agenda item.

Documentation

TD/B/C.II/ISAR/105 Review of practical implementation of and recent developments in sustainability reporting requirements

Item 4

Accounting and reporting needs of microenterprises and small and medium-sized enterprises and the role of accounting and reporting in facilitating the formalization of businesses in the informal sector

4. Delegates at the thirty-ninth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting proposed, as the second

¹ UNCTAD, 2019 (United Nations publication, Sales No. E.19.II.D.11, Geneva).

main agenda item for their fortieth session, accounting and reporting needs of microenterprises and small and medium-sized enterprises and the role of accounting and reporting in facilitating the formalization of businesses in the informal sector. Accordingly, the UNCTAD secretariat has prepared a background document to facilitate deliberations on the agenda item.

Documentation

TD/B/C.II/ISAR/106 Accounting and reporting needs of microenterprises and small and medium-sized enterprises and the role of accounting and reporting in facilitating the formalization of businesses in the informal sector

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 conduct follow-up discussions on issues addressed at previous sessions, such as promoting gender balance in the accountancy profession and recent application by member States of the Accounting Development Tool.

Item 6
Provisional agenda of the forty-first session

6. Discussions on the provisional agenda of the forty-first 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 fortieth 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.
