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Trade and Development Board
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Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting
Forty-third session
Geneva, 30 September–2 October 2026
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. Accounting and financial reporting needs of microenterprises and small and medium-sized enterprises.
4. Connectivity between financial and sustainability reporting.
5. Other business:
   (a) Biodiversity considerations in sustainability reporting;
   (b) Human capital considerations in sustainability reporting.
6. Provisional agenda of the forty-fourth 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 Wednesday, 30 September 2026, 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

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Item 3
Accounting and financial reporting needs of microenterprises and small and medium-sized enterprises

3. In concluding the deliberations at the forty-second session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, delegates proposed, as a first main agenda item, the topic of accounting and financial reporting needs of microenterprises and small and medium-sized enterprises. 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/117	Accounting and financial reporting needs of microenterprises and small and medium-sized enterprises

Item 4
Connectivity between financial and sustainability reporting

4. Delegates at the fort-second session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting proposed, as a second main agenda item for the forty-third session, the topic of connectivity between financial and sustainability reporting. The UNCTAD secretariat has prepared a background document to facilitate deliberations on the agenda item.

Documentation

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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 biodiversity and human capital considerations in sustainability reporting, progress on implementation of technical cooperation projects and experiences of recent application by member States of the Accounting Development Tool.

Item 6
Provisional agenda of the forty-fourth session

6. Discussions on the provisional agenda of the forty-fourth 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 forty-third session of the Intergovernmental Working Group of Experts, as well as those of previous sessions and the sixteenth 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.