



# 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  
Twenty-seventh session  
Geneva, 13–15 October 2010  
Item 2 of the provisional agenda

### Provisional agenda and annotations

#### I. Provisional agenda

1. Election of officers
2. Adoption of the agenda and organization of work
3. Capacity-building framework for high-quality corporate reporting
4. Other business
5. Provisional agenda for the twenty-eighth session
6. 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 (ISAR) elect a Chair and a Vice-Chair-cum-Rapporteur.

### Item 2. Adoption of the agenda and organization of work

2. The Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting on Wednesday 13 October be devoted to procedural matters (items 1 and 2) and the introduction of item 3. Subsequent meetings will be devoted to detailed discussion of agenda item 3 and introduction and detailed discussion of items 4 and 5. The secretariat will prepare a tentative schedule indicating the issues to be dealt with by the meeting. The tentative schedule will be available on the first day of the session.

#### *Documentation*

TD/B/C.II/ISAR/55                      Provisional agenda and annotations

### Item 3. Capacity-building framework for high-quality corporate reporting

3. In accordance with the agreement reached at the twenty-sixth session, the UNCTAD secretariat reconstituted a Consultative Group to develop a capacity-building framework for high-quality corporate reporting. During the intersessional period of ISAR, the Consultative Group has been working towards developing such a framework. The UNCTAD secretariat is presenting the framework developed by the Consultative Group for consideration by the twenty-seventh session of ISAR.

#### *Documentation*

TD/B/C.II/ISAR/56                      Capacity-building framework for high-quality  
corporate reporting  
TD/B/C.II/ISAR/56/Add.1                Capacity-building framework for high-quality  
corporate reporting – Addendum 1 (English only)

### Item 4. Other business

4. Under “other business”, the Group of Experts may wish to discuss topics such as corporate governance disclosure and environmental accounting and reporting. The twenty-seventh session may also wish to consider reviewing recent developments in international accounting, auditing, corporate governance disclosure, corporate responsibility reporting and other related issues by allocating time at the session for updates by other international and regional organizations engaged in these matters.

### Item 5. Provisional agenda for the twenty-eighth session

5. The provisional agenda for the twenty-eighth session of ISAR will be discussed in the light of the deliberations of the twenty-seventh session of the Group of Experts, as well as ISAR’s previous sessions.

**Item 6. Adoption of the report**

6. The Intergovernmental Working Group may wish to adopt agreed conclusions, as it deems necessary. The Chair may wish to produce a Chair's summary. The final report will be compiled under the authority of the Chair after the conclusion of the session. It will be submitted to the third session of the Investment, Enterprise and Development Commission in 2011.

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