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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-ninth session  
Geneva, 31 October–2 November 2012  
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. Regulatory and institutional foundations for high-quality corporate reporting
4. Other business
5. Provisional agenda for the thirtieth 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 to carry out its work. It is therefore suggested that the first plenary meeting on Wednesday, 31 October, be devoted to procedural matters (items 1 and 2) and the introduction of item 3. Subsequent meetings will be devoted to a detailed discussion of agenda item 3 and the introduction and a 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/62

Provisional agenda and annotations

### Item 3

#### Regulatory and institutional foundations for high-quality corporate reporting

3. It is to be recalled that at its twenty-eighth session, ISAR proposed the topic *regulatory and institutional foundations for high-quality corporate reporting* as a main agenda item for consideration at its twenty-ninth session. Furthermore, the Group of Experts requested the UNCTAD secretariat to conduct pilot tests of the Accountancy Development Toolkit during the intersessional period and to report its findings at the twenty-ninth session of ISAR. Accordingly, the secretariat has prepared an issues note highlighting the main regulatory and institutional considerations and challenges relating to the Toolkit. The issues note has benefited from input provided by member States that conducted pilot tests of the Toolkit: Brazil, China, Côte d'Ivoire, Croatia, Mexico, the Netherlands, the Russian Federation, South Africa and Viet Nam. The secretariat is presenting this issues note for consideration by the twenty-ninth session of ISAR.

#### *Documentation*

TD/B/C.II/ISAR/63

Regulatory and institutional foundations for high-quality corporate reporting: Issues and challenges

### Item 4

#### Other business

4. Under this item, the Group of Experts may wish to discuss topics such as climate change-related disclosure and corporate governance disclosure, as well as sustainability reporting more generally in the light of the outcomes of the Rio+20 meeting. The twenty-ninth 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 thirtieth session**

5. The provisional agenda for the thirtieth session of ISAR will be discussed in the light of the outcomes of UNCTAD XIII, the deliberations of the twenty-ninth session of the Group of Experts and previous ISAR sessions.

**Item 6****Adoption of the report**

6. The Intergovernmental Working Group may wish to adopt agreed conclusions, as 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 fourth session of the Investment, Enterprise and Development Commission in November 2012.

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