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Trade and Development Board
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Intergovernmental Working Group of Experts on
International Standards of Accounting and Reporting
Thirtieth session
Geneva, 6–8 November 2013
Item 2 of the provisional agenda
Adoption of the agenda and organization of work

Provisional agenda and annotations

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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 Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting on Wednesday, 6 November, 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 detailed discussion of items 4, 5 and 6. 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/COM.II/ISAR/65

Provisional agenda and annotations

Item 3

Key foundations for high-quality corporate reporting

- (a) UNCTAD-ISAR accounting development tool: Feedback from countries
- (b) Human resources development challenges

3. At its twenty-ninth session, the Group of Experts requested UNCTAD to continue its work on the accounting development tool, including on the online portal. In this respect, the Group of Experts will deliberate on issues related to the human capacity pillar of the tool and review findings on its applications in 2013. Additionally, the Group of Experts requested UNCTAD to conduct further studies on the human resources-related dimensions of the corporate reporting infrastructure and present its outcomes for consideration at its thirtieth session. Accordingly, the UNCTAD secretariat has prepared the documentation below with a view to facilitating the deliberations of the meeting.

Documentation

TD/B/C.II/ISAR/66

Key foundations for high-quality corporate reporting: Human resources development challenges

Item 4

Review of good practices in sustainability reporting: Regulatory and stock exchange initiatives

4. With respect to sustainability reporting, the Group of Experts noted the diverse nature of different requirements and initiatives and a need for further efforts towards promoting a harmonized approach to sustainability reporting among member States, including on climate change issues. The Group of Experts agreed on the need for further analysis and deliberations on sustainability reporting initiatives with a view to sharing experiences in this area among countries and providing best practice guidance to

policymakers and stock exchanges. It also agreed that UNCTAD, through the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, should continue to contribute to the field of environmental reporting. In this context, the Group of Experts requested the UNCTAD secretariat to continue its cooperation with other relevant organizations to address these matters.

Documentation

TD/B/C.II/ISAR/67

Best practice guidance to policymakers and stock exchanges on sustainability reporting initiatives

Item 5

Other business

5. The Group of Experts may wish to discuss follow-up work on topics discussed at past sessions, such as corporate governance disclosure. In this respect, country studies on the implementation of corporate governance disclosure will be presented for consideration at the session. Other international and regional organizations engaged in corporate reporting will present to the session updates on their respective activities that have been conducted since the last session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting.

Item 6

Provisional agenda for the thirty-first session

6. The provisional agenda for the thirty-first session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will be discussed in the light of the deliberations of the thirtieth session of the Group of Experts, as well as previous sessions.

Item 7

Adoption of the report

7. The Group of Experts 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 sixth session of the Investment, Enterprise and Development Commission in 2014.
