



# 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**  
Thirty-sixth session  
Geneva, 30 October–1 November 2019  
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. Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies.
4. Review of current developments in international standards of accounting and reporting in the public and private sectors.
5. Other business.
6. Provisional agenda for the thirty-seventh 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 October 2019, 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 secretariat will prepare a tentative schedule indicating the issues to be dealt with at the meeting. The tentative schedule will be available on the first day of the session.

#### *Documentation*

TD/B/C.II/ISAR/88      Provisional agenda and annotations

### Item 3

#### **Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies**

3. Delegates at the thirty-fifth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting reiterated the essential role that enterprise accounting and reporting play in the attainment of the Sustainable Development Goals and took note of recent trends in enterprise reporting, including the implications of developments in information technology and digitalization. Furthermore, at the thirty-fifth session of the Intergovernmental Working Group of Experts, they welcomed a guiding document on core indicators for company reporting on the contribution of companies to the Sustainable Development Goals, as a tool to assist countries in their efforts to develop a monitoring mechanism on the attainment of the Sustainable Development Goals.

4. Delegates at the thirty-fifth session requested that the UNCTAD secretariat finalize its work on guidance on core Sustainable Development Goal indicators for enterprise reporting, in alignment with the Sustainable Development Goal monitoring framework, and conduct pilot testing of the core indicators at the country level and by supporting member States through capacity-building initiatives in this area. The UNCTAD secretariat has prepared a background document to facilitate deliberations on the agenda item.

#### *Documentation*

TD/B/C.II/ISAR/89      Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies

**Item 4****Review of current developments in international standards of accounting and reporting in the public and private sectors**

5. At the thirty-fifth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, it was highlighted that the implementation of international standards of accounting and reporting in the public and private sectors provide an essential contribution to promoting an enabling investment climate and fostering well-informed decision-making processes.

6. Delegates at the session requested that the UNCTAD secretariat continue facilitating the sharing of good practices on the implementation of international standards of accounting and reporting in the public and private sectors, in particular with a view to assisting developing countries and countries with economies in transition in their capacity-building efforts towards high-quality and globally comparable enterprise reporting. Accordingly, the UNCTAD secretariat has prepared a background document to facilitate deliberations on the agenda item.

*Documentation*

TD/B/C.II/ISAR/90      Review of current developments in international standards of accounting and reporting in the public and private sectors

**Item 5****Other business**

7. Under the agenda item, the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting may wish to discuss topics such as follow-up on issues addressed at earlier sessions of the Intergovernmental Working Group of Experts, as well as recent application by member States of the Accounting Development Tool developed by UNCTAD and the Intergovernmental Working Group of Experts.

**Item 6****Provisional agenda for the thirty-seventh session**

8. Discussions on the provisional agenda for the thirty-seventh session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will be proposed, taking into account the outcomes of deliberations of the thirty-sixth session of the Intergovernmental Working Group of Experts, as well as those of previous sessions.

**Item 7****Adoption of the report**

9. The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting may wish to adopt agreed conclusions, as it deems necessary, and the Chair may wish to produce a Chair's summary. The report on the thirty-sixth session of the Intergovernmental Working Group of Experts will be finalized 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.

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