

**ROOM XVIII & XXVI  
PALAIS DES NATIONS - GENEVA**

**12-14**

**OCTOBER 2011  
10.00-18.00**

**ISAR 28**

Intergovernmental Working Group of Experts on  
**International Standards  
of Accounting and Reporting**

**Wednesday 12 October 2011**

**10:00-10:30**

**Agenda Items 1 - Election of officers; and 2 - Adoption of the agenda and organization of work**

**OPENING REMARKS:** **Nancy Kamp-Roelands**, Chair, Twenty-seventh session  
**Petko Draganov**, Deputy Secretary-General, UNCTAD  
**James Zhan**, Director, Division on Investment and Enterprise, UNCTAD

**CHAIR AND  
VICE-CHAIR:**

**Damir Kaufman**, (Croatia), Chair, Twenty-eighth session (nominee)  
**Ashraf El Sharkawy** (Egypt), Vice-Chair-cum-Rapporteur (nominee)

**10:30-11:00**

**KEYNOTE ADDRESS:** **Greg Tanzer**, Secretary-General, International Organization of Securities Commissions -  
"Building a Better Financial System: IOSCO's Role"

**11:15-13:00**

**Agenda Item 3 - Capacity-building framework for high-quality corporate reporting**

This opening panel will focus on recent developments in corporate reporting and related capacity-building challenges.

**SPEAKERS:**

**Greg Tanzer**, Secretary-General, International Organization of Securities Commissions  
**Henri Fortin**, Head, Centre for Financial Reporting Reform, World Bank  
**Jim Sylph**, Executive Director, International Federation of Accountants  
**Samiuela Tukuafu**, Principal Financial Sector Specialist, Asian Development Bank  
**Richard Martin**, Head, Financial Reporting, Association of Chartered Certified Accountants

**13:00-15:00**

**Lunch Break**

**15:00-18:00**

**Agenda Item 3 - Capacity-building framework for high-quality corporate reporting (continued)**

**INTRODUCTION OF  
THE AGENDA ITEM:**

**Tatiana Krylova**, Head, Enterprise Branch, Division on Investment and Enterprise, UNCTAD  
This panel will consist of representatives of countries where national roundtables on capacity-building and its assessment have been conducted as a follow-up to discussions that took place during ISAR 27 on main elements of the capacity building framework. Panellists will provide their feedback and share views from the respective roundtables on the overall usefulness of the measurement tool and proposed approach, issues that raised most of the debate, as well as on related challenges ahead.





**Wednesday 12 October 2011**

**SPEAKERS:**

**Nelson Carvalho**, Professor, University of São Paulo, Brazil (Chair, UNCTAD-ISAR Consultative Group on Capacity-Building Framework)

**Guillermo Braunbeck**, Academic Fellow, IFRS Foundation, London, United Kingdom

**Ivica Smiljan**, Chair, Accounting Standards Board, Croatia

**Elsa Beatriz Garcia**, Board Member, Mexican Financial Reporting Standards Board

**Ewald Müller**, Senior Executive, South African Institute of Chartered Accountants, South Africa

**Vo Tan Hoang Van**, Partner, Ernst & Young Viet Nam Limited

**18:00–19.30**

**Cocktail Reception - Bar Serpent - 1st Floor, E Building**

**Thursday 13 October 2011**

**10:00–13:00**

**Agenda Item 3 - Capacity-building framework for high-quality corporate reporting (continued)**

This panel will consist of selected members of the Consultative Group on Capacity-Building and other delegates attending the 28th session. The panel will address issues related to Pillar A - Legal and Regulatory Framework and Pillar B - Institutional Framework.

**SPEAKERS:**

**Nancy Kamp-Roelands**, Director, Climate Change and Sustainability Services, Ernst & Young (Chair, Twenty-seventh session of ISAR)

**Gabriella Kusz**, Technical Manager, Member Body Development, International Federation of Accountants

**Luis A. Werner-Wildner**, President, Inter-American Accounting Association

**Mike Walsh**, Special Projects Consultant, Association of Chartered and Certified Accountants

**Paul Hurks**, Director, International Accountancy Education and Development, Royal Netherlands Institute for Registered Accountants

**13:00–15:00**

**Lunch Break**

**15:00–15:20**

**SPECIAL ADDRESS:**

**Jérôme Haas**, President, Accounting Standards Authority of France:  
"The role of national standard-setters in countries that implemented IFRSs".





## Thursday 13 October 2011

**15:20–18:00**

**Agenda Item 3 - Capacity-building framework for high-quality corporate reporting (continued)**

This panel will consist of selected members of the Consultative Group on Capacity-Building and other delegates attending the 28th session. Panellists will address issues on Pillars C - Human Capacity-Building and D - Capacity-Building Process. It will also address issues for further steps regarding development of the assessment tool, measurement methodology and questionnaire.

**SPEAKERS:**

**Mark Allison**, Chair, International Accounting Education Standards Board

**Lesley Stainbank**, Professor, University of Kwazulu-Natal, South Africa

**Belverd Needles**, Professor, DePaul University, United States

**Gert Karreman**, Professor, Leiden University, Netherlands

**William Phelps**, Executive Vice-President, CARANA Corporation

## Friday 14 October 2011

**10:00–10:30**

**Consideration of outcomes on agenda item 3**

**10:30–13:00**

**Agenda Item 4 - Other business - (a) Integrated reporting and climate change related disclosure**

During this session, invited experts in the area of integrated reporting and climate change disclosure will provide an overview of the current state of developments to promote the integration of non-financial and financial information in corporate reporting, and new work towards harmonizing climate change related disclosure. The UNCTAD secretariat will introduce the issue.

**SPEAKERS:**

**Anthony Miller**, Economic Affairs Officer, Enterprise Branch, Division on Investment and Enterprise, UNCTAD

**Lois Guthrie**, Executive Director, Climate Disclosure Standards Board

**Cristina Tébar Less**, Senior Policy Analyst, Investment Division, Directorate for Financial and Enterprise Affairs, Organization for Economic Cooperation and Development

**Lisa French**, Director, Sustainability Reporting Framework, Global Reporting Initiative

**Jessica Fries**, Director, International Integrated Reporting Committee



**Friday 14 October 2011**

**13:00–15:00**      **Lunch Break**

**15:00–15:30**      **Agenda Item 4 - Other business - (b) Corporate governance disclosure**  
Presentation of 2011 surveys on corporate governance disclosure. The UNCTAD secretariat will introduce the issue.

**SPEAKERS:**

**Anthony Miller**, Economic Affairs Officer, Enterprise Branch, Division on Investment and Enterprise, UNCTAD

**Igor Belikov**, Director, Russian Institute of Directors, Russian Federation

**Axel Kravatzky**, Chair & Principal Consultant, Syntegra Change Architects, Trinidad & Tobago

**15:30–16:30**      **Agenda Item 4 - (c) Updates by regional and other international organizations**

During this segment, other international and regional organizations engaged in the areas of corporate accounting and reporting will update the 28th session of ISAR on their respective activities.

**SPEAKERS:**

**Gabriella Kusz**, Technical Manager, Member Body Development, International Federation of Accountants

**Luis A. Werner-Wildner**, President, Inter-American Accounting Association

**Vickson Ncube**, Chief Executive, Eastern, Central and Southern African Federation of Accountants

**Olivier Boutellis-Taft**, Chief Executive, Federation of European Accountants

**Maria Teresa Venuta**, Secretary-General, Federation of Mediterranean Accountants

**16:30–17:00**      **Consideration of outcome on agenda items 4(a) and 4(b)**

**17:00–17:30**      **Agenda Item 5 - Provisional agenda for the twenty-ninth session**

**17:30–18:00**      **Agenda Item 6 - Adoption of the report**

**FOR FURTHER INFORMATION, PLEASE CONTACT:**

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