

Non-paper
3 November 2022
5:00 p.m.

Trade and Development Board
Investment, Enterprise and Development Commission
Intergovernmental Working Group of Experts on
International Standards of Accounting and Reporting
Thirty-ninth session
Geneva, 1–3 November 2022

Provisional agenda of the fortieth session
(Agenda item 6)

1. Election of officers.
2. Adoption of the agenda and organization of work.
3. Review of practical implementation of and recent developments in sustainability reporting requirements.
4. Accounting and reporting needs of microenterprises and small and medium-sized enterprises and the role of accounting and reporting in facilitating the formalization of businesses in the informal sector.
5. Other business.
6. Provisional agenda of the forty-first session.
7. Adoption of the report.