



iSAR

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

UNCTAD

Supporting MSMEs on Accounting and Financial, Sustainability and SDG Reporting

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- **Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)**
- **Created by ECOSOC, housed in UNCTAD, reporting to UNCTAD's Trade and Development Board**
- **Consensus building, policy guidance and technical assistance on financial and sustainability reporting**
- **In the context of the 2030 Agenda, ISAR seeks to enhance the role of enterprise reporting in assessing the private sector contribution to SDG implementation**
- **Key focus areas in 2021-2022: Sustainability/SDG reporting, Regional partnerships, MSME accounting and reporting**

Selected UNCTAD Tools



Accounting Development Tool (ADT)



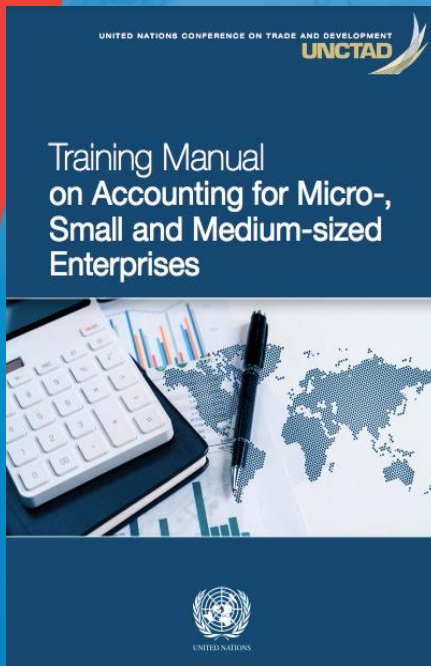
Guidance on Core SDG Indicators (GCI)



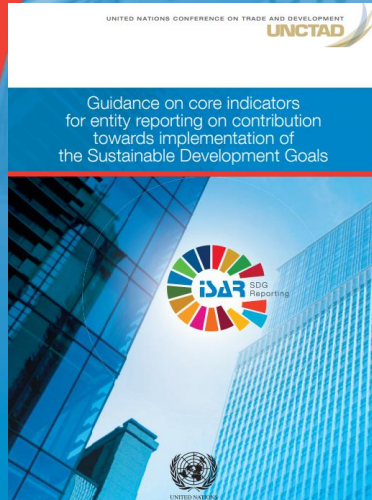
Training Manual on Accounting for MSMEs



e-Accounting Platform for MSMEs (in pilot phase)

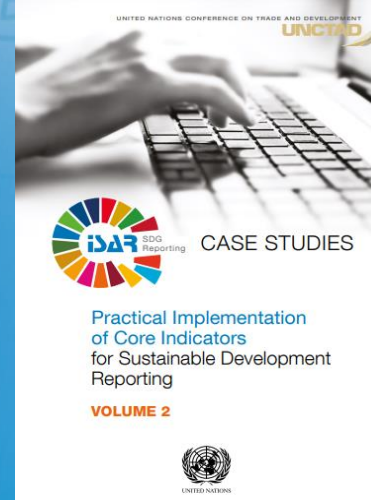


- Builds on UNCTAD-ISAR's early involvement in developing standards for MSME (SMEGA 3)
- Manual currently available in four languages: English, French, Arabic and Spanish.
- UNCTAD is testing an ***e-Accounting Platform for MSMEs*** that can be used by government institutions to provide a service to MSMEs to support formalization, access to finance, and the distribution of benefits



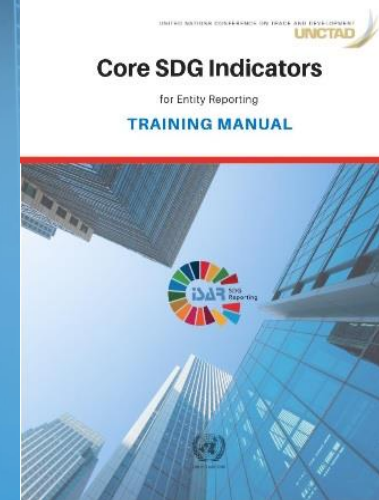
GCI

- Technical guidance to improve data availability
- Available in the 6 UN official languages
- 33 Core quantitative indicators.



Case Studies

- GCI as good start towards producing comparable data
- Capacity-building required
- Different companies, countries, sizes and industries



Training Manual

- Definitions, measurement methodology, sources of information
- Examples
- Self-assessment



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THANK YOU!

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<https://worldinvestmentreport.unctad.org/>

<https://worldinvestmentforum.unctad.org/#/ms-1/1>