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
THANK YOU!

https://isar.unctad.org/
https://businessfacilitation.org/
https://investmentpolicy.unctad.org/
https://worldinvestmentreport.unctad.org/
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