



# UNITED NATIONS

## ECONOMIC AND SOCIAL COUNCIL

Distr.  
GENERAL  
E/ESCWA/UNCTC/89/IG.1/INF.2/REV.1  
16 November 1989  
ORIGINAL: ENGLISH

### ECONOMIC AND SOCIAL COMMISSION FOR WESTERN ASIA

Pan-Arab Intergovernmental Meeting  
on the United Nations Efforts Towards the  
International Harmonization of Accounting  
and Reporting by Transnational Corporations  
19-21 November 1989  
Baghdad

#### PROVISIONAL LIST OF DOCUMENTS

#### I. Working documents

##### Information documents

1. ESCWA: Aide-memoire  
E/ESCWA/UNCTC/89/IG.1/INF.1
2. ESCWA: Provisional List of Documents  
E/ESCWA/UNCTC/89/IG.1/INF.2/REV.1

##### Agenda Item I

3. ESCWA: Provisional Agenda  
E/ESCWA/UNCTC/89/IG.1/L.1
4. ESCWA: Tentative Time Table  
E/ESCWA/UNCTC/89/IG.1/L.2

##### Agenda item II

5. United Nations: List of Minimum Items for General Purpose Reporting in Financial Statements of a Transnational Corporation (Reproduced from E/C.10/33 of 1977, and E/C.10/1982/8/Rev.1 of 1984)  
E/ESCWA/UNCTC/89/IG.1/WP.1
6. United Nations: Conclusions on Accounting and Reporting by Transnational Corporations  
The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ST/CTC/92, United Nations, New York, 1988)  
E/ESCWA/UNCTC/89/IG.1/WP.2

7. United Nations: Objectives and Concepts Underlying Financial Statements.

Programme of Work of  
The Intergovernmental Working Group of Experts on  
International Standards of Accounting and Reporting  
(E/C.10/AC.3/1989/8, United Nations, New York, 1989)  
E/ESCWA/UNCTC/89/IG.1/WP.3

8. United Nations: Information Disclosure Requirements Concerning the Annual Report of the Board of Directors

(E/C.10/AC.3/1989/6, United Nations, New York, 1989)  
E/ESCWA/UNCTC/89/IG.1/WP.5

Agenda items III and IV

9. ESCWA: Roster of National and Regional Accounting and Auditing Associations and Related Institutions in the Arab World

E/ESCWA/UNCTC/89/IG.1/WP.6

10. Arab Society of Certified Accountants: Accounting and Reporting Disclosure of Transnational Corporations Operating in the Arab World and their Regional Harmonization

E/ESCWA/UNCTC/89/IG.1/WP.4

Agenda item V

11. ESCWA: Draft Report of the Pan-Arab Intergovernmental Meeting on the United Nations Efforts Towards the International Harmonization of Accounting and Reporting by Transnational Corporations (19-21 November, 1989, Baghdad)

(To be prepared by the Rapporteur as  
E/ESCWA/UNCTC/89/IG.1/L.3)

## II. Background documents

(To be distributed upon request only, due to limited supply)

- OECD: Multinational Enterprises and Disclosure of Information: Clarification of the OECD Guidelines  
(Paris, 1988, ISBN 92-64-03 080-8)  
E/ESCWA/UNCTC/89/IG.1/WP.7
- OECD: The OECD Working Group on Accounting Standards: Results, Current Activities, Publications  
E/ESCWA/UNCTC/89/IG.1/WP.8
- United Nations: International Standards of Accounting and Reporting  
Report of the Ad hoc Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (E/C.10/1982/8/Rev.1, United Nations, New York, 1984)
- United Nations: International Accounting and Reporting Issues: 1984 Review (ST/CTC/52, United Nations, New York, 1985)
- United Nations: International Accounting and Reporting Issues: 1985 Review (ST/CTC/85, United Nations, New York, 1985)
- United Nations: International Accounting and Reporting Issues: 1986 Review (ST/CTC/57, United Nations, New York, 1986)
- United Nations: International Accounting and Reporting Issues: 1987 Review (ST/CTC/67, United Nations, New York, 1988)
- United Nations: International Accounting and Reporting Issues: 1988 Review (ST/CTC/77, United Nations, New York, 1989)

