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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 AGENDA

- I. Opening and organizational matters
 - A. Opening statements
 - B. Election of officers
 - C. Adoption of the agenda

- II. Efforts at international harmonization of accounting standards
 - A. Voluntary guidelines of the OECD
 - B. Accounting directives and unification of national legislation of the members of the EEC
 - C. Voluntary standards of the International Accounting Standards Committee (IASC)
 - D. United Nations Working Group of Experts on International Standards of Accounting and Reporting by Transnational Corporations: Agreed conclusions and objectives.

- III. Disclosure of accounting information by transnational corporations operating in the Arab world
 - A. Current national requirements
 - B. Implementation of national requirements

- IV. Regional harmonization of accounting and reporting by transnational corporations operating in the Arab world
 - A. Identification of obstacles to regional harmonization of accounting and reporting by transnational corporations
 1. The region of the Gulf Co-operation Council (GCC)
 2. The region of the Arab Co-operation Council (ACC)
 3. The region of the Union of the Arab Maghreb (UAM)
 - B. Regional joint-action for the harmonization of accounting and reporting by transnational corporations operating in the Arab world

- V. Formulation of recommendations and adoption of the report of the meeting

Proposed time-table:

First day : agenda items I and II
Second day: agenda items III and IV
Third day : agenda item V

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