

GUIDANCE ON GOOD PRACTICES IN CORPORATE GOVERNANCE DISCLOSURE



UNITED NATIONS

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

GUIDANCE ON GOOD PRACTICES IN

CORPORATE GOVERNANCE
DISCLOSURE



United Nations

New York and Geneva, 2006

NOTES

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of the Secretariat of the United Nations concerning the legal status of any country, territory, city or area, or of its authorities, or concerning the delimitation of its frontiers or boundaries.

Material in this publication may be freely quoted or reprinted, but acknowledgement is requested, together with a reference to the document symbol. A copy of the publication containing the quotation or reprint should be sent to the UNCTAD secretariat.

UNCTAD/ITE/TEB/2006/3

UNITED NATIONS PUBLICATION Sales No. E.06.II.D.12 ISBN 92-1-112704-1
--

ACKNOWLEDGEMENTS

This publication is the latest contribution of UNCTAD and its Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) to the field of corporate governance disclosure. It was prepared on the basis of a consultative process and ISAR's deliberations in this area during the period of 2002 - 2005 and is an updated version of the UNCTAD 2002 report "Transparency and disclosure requirements for corporate governance" (TD/B/COM.2/ISAR/15).

UNCTAD would like to gratefully acknowledge the many contributions made by experts from the two ISAR ad hoc consultative groups that provided valuable inputs to the drafting of this document in 2002 and to its updated version in 2005. These experts include: Carlotta Amaduzzi (Institutional Shareholder Services), André Baladi (Co-Founder, International Corporate Governance Network), Amra Balic (Standard & Poors, United Kingdom), Ian Ball (International Federation of Accountants, United Kingdom), John Barrass (CFA Institute, United Kingdom), M. Baree (The Institute of Chartered Accountants of Bangladesh), Heloisa Bedicks (Instituto Brasileiro de Governança Corporativa), Igor Belikov (Russian Institute of Directors), Robert Blanks (Institute of Chartered Secretaries & Administrators, United Kingdom), Geoffrey Bowes (The Boardroom Practice Ltd., New Zealand), Jacqueline Cook (The Corporate Library, United States), David Devlin (European Federation of Accountants), Istvan Friedrich (International Business School, Hungary), Ndung'u Gathinji (Eastern Central & Southern African Federation of Accountants), Frederic Gielen (The World Bank Group), Winston Griffin (Proctor & Gamble, Switzerland), Ashok Haldia (Institute of Chartered Accountants of India), Vicki Harris (Department for International Development, United Kingdom), Mark Hawkins (Ernst & Young, Switzerland), Karugor Katamah

(Private Sector Corporate Governance Trust, Kenya), George Kyriakides (Audit Office of the Republic of Cyprus), Jeremy Leach (Department for International Development, United Kingdom), Serge Montangero (Deloitte & Touche, Switzerland), Paul Moxey (Association of Chartered Certified Accountants, United Kingdom), Matthias Mueller (International Confederation of Free Trade Unions), Mary Ncube (M. T. Ncube and Associates, Zambia), Vijay Poonosamy (Commonwealth Association of Corporate Governance, Mauritius), Gregor Pozniak (Federation of European Securities Exchanges), Mustafizur Rahman (The Institute of Chartered Accountants of Bangladesh), Tony Renton (Institute of Directors, United Kingdom), John Rieger (Organisation for Economic Co-operation and Development), Paolo Santella (CEC European Commission), Saskia Slomp (European Federation of Accountants), Dominique Thienpont (European Commission) and Anthony Travis (PricewaterhouseCoopers, Switzerland).

UNCTAD extends special appreciation to Paul Lee (Hermes Investment Management Ltd., United Kingdom) for acting as Chairperson of the Consultative group in 2005 and for presenting this report to the 22nd session of ISAR, in addition to his contribution to the initial version of the report in 2002. Special appreciation is also extended to Christine Mallin (University of Birmingham) and Abbas Mirza (Deloitte & Touche, United Arab Emirates) for serving as resource persons during the consultative process in 2002, as well as Richard Frederick (Consultant) for his valuable inputs and assistance as a resource person in producing this final updated version of the report.

The guidance was prepared by an UNCTAD team under the leadership and supervision of Tatiana Krylova; Anthony Miller prepared the document on the basis of its initial 2002 version, incorporating inputs and comments received from experts during the 2005 consultative process; Yoseph

Asmelash made valuable inputs into the document while it was evolving during 2002-2005; Julie Henshaw and Catherine Katongola-Lindelof provided crucial administrative support in finalizing the document.

PREFACE

The issue of corporate governance continues to receive a high level of attention. Valuable lessons have been learned from the series of corporate collapses that occurred in different parts of the world in the early part of this decade. Since then, UN member States have undertaken various actions to strengthen their regulatory frameworks in this area in order to restore investor confidence, and enhance corporate transparency and accountability.

At UNCTAD's 10th quadrennial conference, which was held in Bangkok in February 2000, member States requested it to promote increased transparency and improved corporate governance. In response, the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) at UNCTAD conducted a series of consultations and deliberations on corporate governance disclosure during its annual sessions with a view to assisting developing countries and countries with economies in transition in identifying and implementing good corporate governance practices.

This was undertaken as part of the larger goal of achieving better corporate transparency and accountability in order to facilitate investment flows and mobilize financial resources for economic development.

At its 21st session in 2004, the Group of Experts agreed to consider further developments in the area of disclosures and to update its earlier work as needed. Accordingly, the updating work was conducted and reviewed at the 22nd session of the

to prepare this
is widely as
legates during
t, Technology
re delegates
cognized the

预览已结束，完整报告链接和二维码如下：

https://www.yunbaogao.cn/report/index/report?reportId=5_10194

