ISAR is the United Nations focal point on financial and sustainability reporting by enterprises. It assists Member States in the implementation of best practices to promote harmonization and improvement of enterprise reporting to facilitate financial stability, international and domestic investment, social and economic progress.

Open to all UN Member States, ISAR has 34 formal members including nine African, seven Asian, six Latin American, three Eastern European, and nine Western European and other States.

ISAR Annual Sessions
The 37th session reviewed key trends in financial and sustainability reporting and highlighted the need to facilitate convergence to improve comparability and reliability. It recognized the role of the UNCTAD’s Guidance on Core Indicators for Entity Reporting on SDG Impact (GCI), and UNCTAD-ISAR’s Accounting Development Tool (ADT).

It was attended by 375 experts from 53 countries.

ISAR Honours
ISAR Honours was launched in 2018 to raise awareness and disseminate global best practices on sustainability and SDG reporting. It recognizes policy, institutional, and capacity-building initiatives at the national and international level that enhance the quality and comparability of entity reporting. Since its launch, almost 150 initiatives have been nominated by organizations from 40 countries around the world.

ISAR Tools and publications
- The exhaustive list of publications is available on the ISAR website
- Guidance on core indicators for entity reporting on the contribution towards implementation of the SDG (GCI)
- ISAR’s Annual Reviews of international accounting and reporting issues since 2001
- Accounting for SMEs Guiding documents (SMEGA 3)
- Accounting and Financial Reporting by MSME: Trends and Prospects
- Training manuals on SDG indicators for entity reporting
- E-learning courses on Implementation of Core SDG Indicators for Sustainability Reporting
- Case studies on the practical implementation of GCI