

SNA XXIV Jambi 2021

Profesi Akuntan Dalam Mendukung *Environmental, Social and Governance*

28 Oktober 2021

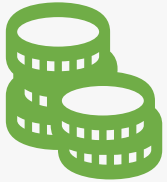
Rosita Uli Sinaga

Anggota DPN dan Ketua *Task Force*
Comprehensive Corporate Reporting

Ikatan Akuntan Indonesia

Disclaimer

Materi ini dipersiapkan sebagai bahan pembahasan isu terkait, dan tidak merepresentasikan posisi DPN/Task Force CCR IAI atas isu tersebut. Posisi DPN/Task Force CCR IAI hanya ditentukan setelah melalui due process procedure dan proses pembahasan sebagaimana dipersyaratkan oleh IAI.



Investor

Investor menuntut **transparansi** atas dampak *climate change*—tidak hanya dalam *sustainability/intergrated reporting*, tapi juga **dalam pelaporan keuangan perusahaan.**



Regulator

Berbagai badan regulator dunia seperti FSB, TCFD, dan IOSCO melaporkan bahwa:

- **pengungkapan dampak keuangan akibat *climate change* masih rendah**
- **pengungkapan tidak lengkap, tidak konsisten dan tidak dapat dibandingkan.**



Penyusun Kebijakan

Berbagai negara seperti Uni Eropa, US, New Zealand, China saat ini **tengah mengembangkan kebijakan untuk menciptakan *sustainable economy*.**

Current Landscape of Sustainability Reporting



INTEGRATED REPORTING <IR>



merger
VALUE REPORTING FOUNDATION



- *Fragmented standard*
- *Variety of user & objective*



- *Confusion among producers and users of sustainability information*
- *perpetuates inefficiency, increased cost, and a lack of trust*



- *Growing and urgent demand for global standards*
- *Need for consistency in reporting and comparable information*
- *Necessary to build a coherent global system of interconnected corporate reporting*



September 2020

Kevin Dancey, CEO of IFAC:

*The time for a global solution is now. Given the momentum that has developed this year—because of work by Accountancy Europe, WEF/IBC, the European Commission, the IOSCO Task Force and the five leading reporting initiatives—we have a unique opportunity to act in concert to do the right thing in the public interest. **IFAC believes the IFRS Foundation, with the backing of public authorities, is optimally positioned to lead and coordinate this initiative, and they would do so with our full support.***

Veronica Poole, Global IFRS Leader and Head of Corporate Reporting at Deloitte:

*“We now have a unique opportunity to accelerate progress and house all the relevant standards under one roof as suggested by IFAC, to connect sustainability disclosure standards focused on enterprise value creation to financial GAAP. Integrated reporting together with the IASB’s work on Management Commentary can provide a framework for this connectivity. **IOSCO has stated its commitment to bring about the system change for the capital markets and the IFRS Foundation trustees indicated that they are going to consult on introducing a sustainability focused standard-setter under the umbrella of the IFRS Foundation**—the stars are lining up to bring about the fundamental shift in reporting that investors, business and society at large have been calling for.”*



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Perkembangan Sustainability/ESG Project

Prakarsa
6.1

Menguasai Perubahan,
Menyiapkan Masa Depan!



Permintaan tanggapan atas pembentukan *International Sustainability Standard Board (ISSB)*

Des 2020

 **IFRS**[®]

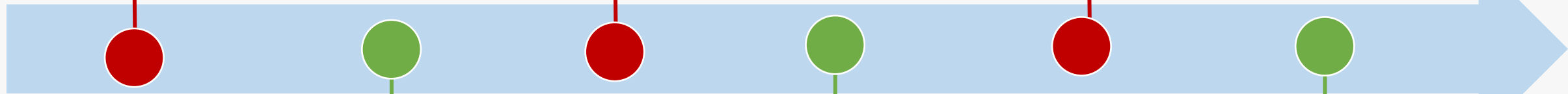
Mengusulkan amendemen IFRS Constitution sebagai landasan konstitusional pembentukan ISSB di bawah tata kelola IFRS

7 Oktober 2021:
G20 Sustainable Finance Roadmap

 **IFRS**[®]

 **COP26**

Nov 2021



Sept 2020

Pembentukan *Task Force CCR IAI*



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April 2021

10 Juli 2021:
Support from The G20 Finance Ministers and Central Bank Governors

Okt 2021

IFRS Foundation diharapkan akan mengumumkan pembentukan ISSB di acara *UN Climate Change Conference (UNCOP26)*

TF CCR IAI: *“It is expected that this proposed new sustainability standards board will work collaboratively with other institutions which are working to develop the global standards. **IFRS Foundation should play a key role in developing institutional and governance framework to develop sustainability-reporting standards.**”*

Dukungan
dari
National
Standard
Setters
(NSS)

NSS Australia: *“Our outreach identified **support amongst all stakeholder groups for a global set of sustainability reporting standards** as a way of improving transparency, consistency and comparability between entities. **We support and encourage the IFRS Foundation playing a role in setting these standards** and expanding its standard-setting activities in this area.”*

SSB of ICAI - India: *“IFRS Foundation's initiatives to develop sustainability reporting standards will contribute to the improvement of consistency and comparability and will be a driving force for the convergence of a large number of existing sustainability reporting standards.”*

MASB - Malaysia: *“We are generally **supportive of IFRSF taking an active role in addressing the apparent overlap and fragmentation arising from existing multi-organisational approaches to sustainability reporting.**”*



ISCA - Singapura: *“The IFRS Foundation is well positioned to play a role in setting these internationally recognised and widely adopted standards and expand its standard-setting activities into this area, including the development of a SSB alongside the IASB”.*

Dukungan
dari asosiasi
profesi
akuntan

CPA Canada: *“It is particularly important that the International Organization of Securities Commissions (IOSCO) has formed a technical expert group to collaborate with the IFRS Foundation on preparatory work for the ISSB. This is a major and helpful signal, as regulation and enforcement are key aspects of consistent global sustainability reporting. ...*

As Canada’s national accounting body, we also have an obligation to make sure unique Canadian issues are raised and dealt with. This is why we have established a Sustainability Reporting Advisory Committee with leading experts to help provide critical input as we monitor and respond to standards setting and regulatory developments.”



IOSCO: *"IOSCO sees an urgent need for globally consistent, comparable, and reliable sustainability disclosure standards. IOSCO's board also set out its priorities and vision for a new board under the IFRS Foundation to encourage globally consistent standards, promote comparable metrics and narratives and coordinate across approaches."*

Dukungan
dari
organisasi
dunia

FSB: *"FSB welcomed the steps being taken by the Trustees of the IFRS Foundation to accelerate convergence in global sustainability reporting standards with an initial focus on climate, through the further development of a prototype built on the recommendations of the Financial Stability Board's Task Force on Climate-Related Financial Disclosures (TCFD)."*



Usulan Pembentukan ISSB

Public accountability

IFRS Foundation Monitoring Board

Governance and oversight

IFRS Foundation Trustees

Standard-setting and related activities

International Sustainability Standards Board

IFRS sustainability standards

International Accounting Standards Board

IFRS accounting standards

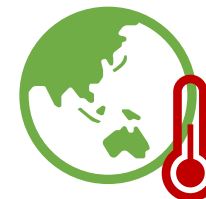
IFRS Interpretations Committee

IFRS Advisory Council

Mendapat **dukungan** dari:
IFAC, IOSCO, FSB, IMF,
World Bank, UNDP, The G20
Finance Ministers and
Central Bank Governors,
Group of Five, dll

Strategic Direction – New Board

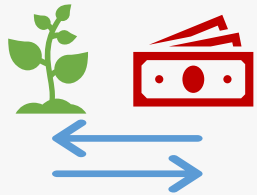
- Investor focus for enterprise value
- Sustainability scope, prioritizing climate
- Building-block approach
- Build on existing framework



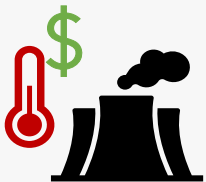
Accountant's Critical Role in Climate Change Issues



Supporting global initiatives to enhance climate and broader sustainability-related reporting through standards set by a new International Sustainability Standards Board (ISSB) that will address material impacts on a company's enterprise value.



Aligning and integrating climate-related information and disclosures with company climate commitments, targets, and strategic decisions.



Quantifying, wherever appropriate, financial impacts of climate issues.



Ensuring climate-related reporting complies with reporting requirements without material omissions or misstatements, based on a company-specific materiality determination.

Susunan Anggota *TF CCR IAI*

3 Perwakilan DPN IAI

1 Perwakilan DKSAK IAI

2 Perwakilan DSAK IAI

2 Perwakilan TISAK IAI



Rosita Uli Sinaga
DPN - Ketua



Prof. Lindawati
DPN



Isnaeni Achdiat
DPN



Istini T. Siddharta
DKSAK



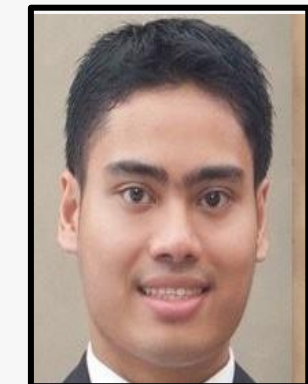
Indra Wijaya
DSAK



Elvia R. Shauki
DSAK



Arie Pratama
TISAK

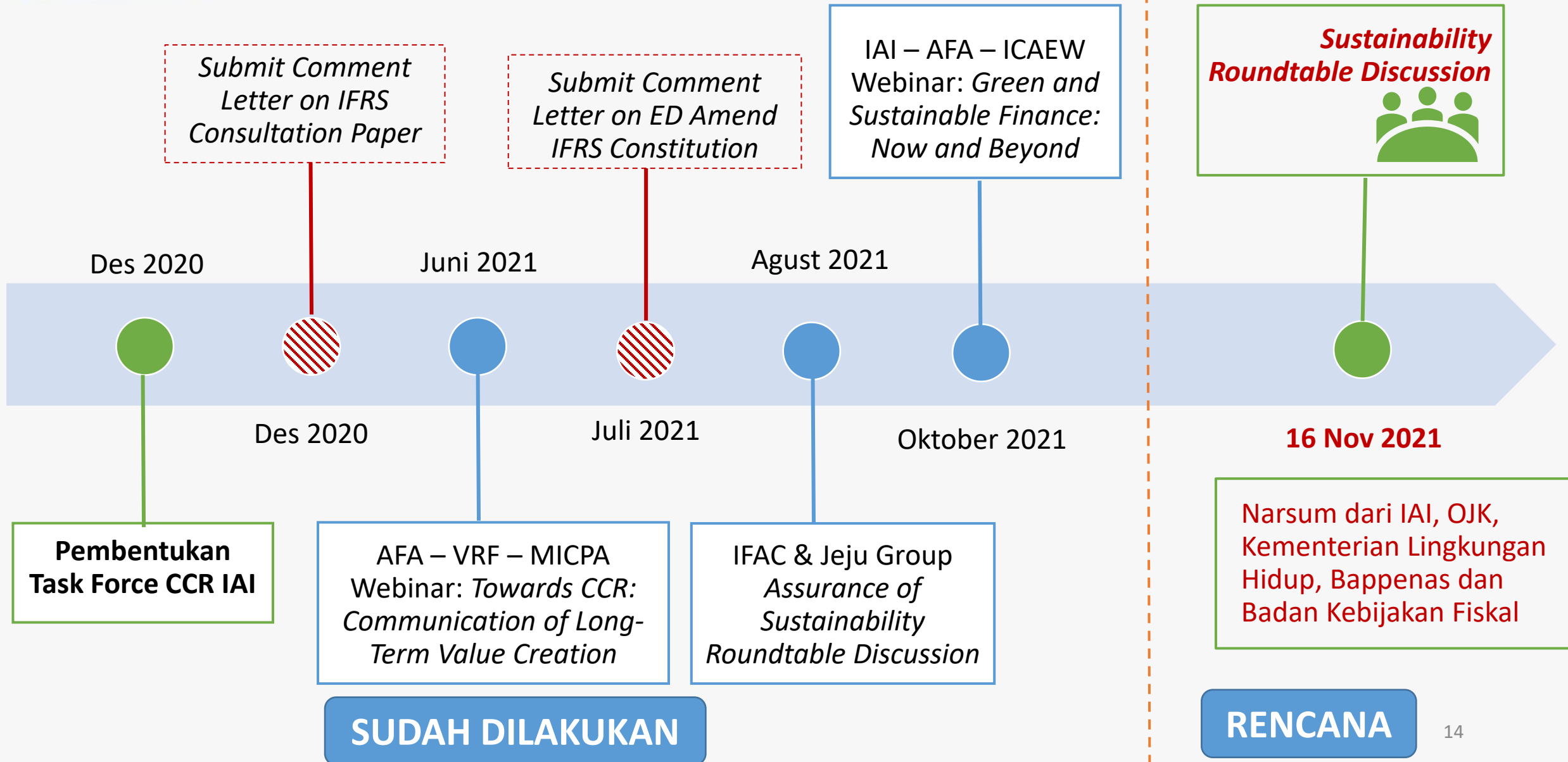


Surya Dominic
TISAK

1. Melakukan riset, menganalisis dan mengusulkan tanggapan/rekomendasi kepada DPN IAI atas Proposal IFAC: Enhancing Corporate Reporting The Way Forward dan IFRS Foundation Consultation Paper on Sustainability Reporting yang dikeluarkan 30 September 2020 sebagai dasar pembentukan International Sustainability Standard Board (ISSB);
2. Mempersiapkan rencana dan implementasi Sustainability Reporting/Comprehensive Corporate Reporting di Indonesia;
3. Berpartisipasi aktif dalam kegiatan sosialisasi dengan pemangku kepentingan dan publik dalam rangka membangun kesadaran publik; dan
4. Bekerja sama dengan pemangku kepentingan yang dapat melakukan enforcement;
5. Melaksanakan kegiatan lainnya dalam rangka mempersiapkan rencana dan implementasi Sustainability Reporting/Comprehensive Corporate Reporting di Indonesia atas persetujuan DPN IAI.



Update Kegiatan Task Force



SUDAH DILAKUKAN

RENCANA

Terima Kasih



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Grha Akuntan

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