



**Report by the ASCG
on the 36th meeting of its German GAAP Technical Committee
on 26th April 2018 in Berlin**

The only topic on the public agenda of the meeting of the German GAAP Technical Committee of the ASCG was the EU ***Fitness check on the EU framework for public reporting by companies***. The German GAAP Technical Committee discussed the first two sections of the EU Consultation Paper. Overall, the Technical Committee considered the EU's reporting requirements to be predominantly effective and in line with their objectives. Thus, an alignment of local accounting standards, e.g. by tightening the Accounting Directive, was not considered imperative.

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