



**Report by the ASCG
on the 43rd meeting of its German GAAP Technical Committee
on 27th June 2019 in Berlin**

At the beginning of the meeting, the HGB-FA discussed the revised requirements of the current **GAS 3 Segment Reporting** tentatively agreed upon at the last meeting. The discussion focused on the disclosure requirements for segment reporting, which were revised in line with the management approach pursued.

In addition, the Technical Committee considered the draft of the **German Accounting Amendment Standard No. 9** (D-GAAS 9) *Amendments to GAS 17 (amended 2010) Reporting on the Remuneration of Members of Governing Bodies and Amendments to GAS 20 Group Management Report*. The Technical Committee passed a few changes and adopted the draft for public consultation.

Also, the draft of the **German Accounting Amendment Standard No. 10** (D-GAAS 10) was adopted by the German GAAP Technical Committee. This amendment standard aims at clarifications to GAS 25 *Foreign Currency Translation in Consolidated Financial Statements*. In addition, some editorial amendments to some other standards are addressed. These amendments are limited to paragraphs changed in the German Securities Trading Act.

Contact:

Zimmerstr. 30 D-10969 Berlin
(via Markgrafenstr.19a)
Phone: +49 (0)30 206412-0
Fax: +49 (0)30 206412-15
E-Mail: info@drsc.de

Bank Details:

Deutsche Bank Berlin
IBAN-Nr.
DE26 1007 0000 0070 0781 00
BIC (Swift-Code)
DEUTDE33XXX

Register of Associations:

District Court Berlin-Charlottenburg, VR 18526 Nz
President:
Prof. Dr. Andreas Barckow
Executive Director:
Prof. Dr. Sven Morich