

**Report by the ASCG
on the 44th meeting of its German GAAP Technical Committee
on 11th September 2019 in Berlin**

At the beginning of the meeting, the German GAAP Technical Committee discussed the comments received on the draft of the **German Accounting Amendment Standard No. 10** (D-GAAS 10). 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. The Technical Committee decided to adopt the German Accounting Amendment Standard in its next session on 17 October 2019....

In addition, the Technical Committee discussed also the comments received on 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 committee considered the views of the IFRS Technical Committee that had addressed D-GAAS 9 in its meeting a week earlier. Adoption of this amendment standard in October can only take place with suspensive effect and subject to the ARUG II continuing to clear the parliamentary hurdles in the areas relevant to the GAAS.

Finally, the Technical Committee continued its review of the provisions of the current **GAS 3 Segment Reporting**. The focus of the discussion was on a holistic review of the draft wording developed to date. In addition, the other components of the draft standard, i.e. the Basis for Conclusions, the Summary and the Invitation to Comment were discussed by the Technical Committee. The draft standard will be titled E-GAS 36 *Segment Reporting*.

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