Deutsches Rechnungslegungs Standards Committee e.V.

Accounting Standards Committee of Germany



Report by the ASCG on the 10th meeting of the Joint Technical Committee on 8th September 2020

The Joint Technical Committee continued its work on the study commissioned by the Federal Ministry of Justice and Consumer Protection on CSR reporting.

The subject of this meeting was the recommended actions of the ASCG regarding the standardization of non-financial reporting, the scope of application for the publication of a non-financial statement and the obligation to audit non-financial information.

In addition, the Joint Technical Committee was again presented with its preliminary decision on the localization of non-financial reporting. The discussion on this will be continued at the next meeting.

Prof Dr Sven Morich