

## **ACCOUNTING REGULATORY COMMITTEE**

<b>MEMBERS</b>	<b>And most frequent composition of delegation</b>
<b><u>Austria</u></b>	<b>Bundesministerium für Justiz Finanzministerium Finanzmarktaufsicht</b>
<b><u>Belgium</u></b>	<b>Ministère des Affaires Economiques Commission des Normes Comptables</b>
<b><u>Bulgaria</u></b>	<b>Ministry of Finance</b>
<b><u>Cyprus</u></b>	<b>Permanent Representation to the EU Ministry of Finance</b>
<b><u>Czech Republic</u></b>	<b>Ministry of Finance</b>
<b><u>Denmark</u></b>	<b>Danish Financial Supervisory Authority Danish Commerce and Companies Agency</b>
<b><u>Estonia</u></b>	<b>Ministry of Finance</b>
<b><u>Finland</u></b>	<b>Ministry of Finance Ministry of Social Affairs and Health</b>
<b><u>France</u></b>	<b>Conseil National de la Comptabilité Ministère de l'Economie, des Finances et de l'Industrie (trésor)</b>
<b><u>Germany</u></b>	<b>Bundesministerium der Justiz Bundesministerium für Wirtschaft und Arbeit</b>
<b><u>Greece</u></b>	<b>Greek Accounting and Auditing Oversight Board Ministry of Economy and Finance</b>
<b><u>Hungary</u></b>	<b>Ministry of Finance</b>
<b><u>Ireland</u></b>	<b>Institute of Chartered Accounts in Ireland Department of Enterprise, Trade and Employment</b>

<b><u>Italy</u></b>	<b>CONSOB ISVAP Banca d'Italia Ministry of Economy and Finance</b>
<b><u>Latvia</u></b>	<b>Ministry of Finance</b>
<b><u>Lithuania</u></b>	<b>Ministry of Finance Accounting Institute</b>
<b><u>Luxembourg</u></b>	<b>Commission de Surveillance du Secteur Financier Ministère de la Justice</b>
<b><u>Malta</u></b>	<b>Accounting Board Ministry of Finance</b>
<b><u>Netherlands</u></b>	<b>Ministry of Justice Ministry of Finance</b>
<b><u>Poland</u></b>	<b>Ministry of Finance</b>
<b><u>Portugal</u></b>	<b>CMVM CNC Ministry of Justice</b>
<b><u>Romania</u></b>	<b>Ministry of Public Finance</b>
<b><u>Slovakia</u></b>	<b>Ministry of Finance</b>
<b><u>Slovenia</u></b>	<b>Permanent Representation to the EU Slovenian Institute of Auditors</b>
<b><u>Spain</u></b>	<b>Banco de España ICAC</b>
<b><u>Sweden</u></b>	<b>Ministry of Justice</b>
<b><u>United Kingdom</u></b>	<b>Department of Trade and Industry</b>

**OBSERVERS****Iceland****Ministry of Finance****Norway****Financial Supervisory Authority  
Ministry of Finance****European Central Bank****Banking Advisory Committee (BAC)****Committee of European Banking Supervisors (CEBS)****Committee of European Security Regulators (CESR)****Committee of European Insurance and Occupational Pensions Supervisors (CEIOPS)****CHAIR and SECRETARIAT****European Commission****EXPERTS****EFRAG (when invited)**