

ACCOUNTING REGULATORY COMMITTEE

MEMBERS

and most frequent composition of delegations

Austria

Bundesministerium für Justiz

Finanzministerium

Finanzmarktaufsicht

Belgium

Ministère des Affaires Economiques

Commission des Normes Comptables

Denmark

Danish Financial Supervisory Authority

Danish Commerce and Companies Agency

Finland

Ministry of Finance

Ministry of Social Affairs and Health

France

Conseil National de la Comptabilité

**Ministère de l'Economie, des Finances et de l'Industrie
(Trésor)**

Germany

Bundesministerium der Justiz

Bundesministerium für Wirtschaft und Arbeit

Greece

SOEL

Ministry of Economy and Finance

Ireland

Institute of Chartered Accounts in Ireland
Enterprise, Trade and Employment

Italy

CONSOB
ISVAP
Banca d'Italia
Ministry of Economy and Finance

Luxembourg

Commission de Surveillance du Secteur Financier
Ministère de la Justice

Netherlands

Ministerie van Justitie

Portugal

CMVM
CNC

Spain

Banco de España
ICAC

Sweden

Ministry of Justice

United Kingdom

Department of Trade and Industry

OBSERVERS

Iceland

Ministry of Finance

Norway

**Supervision of banking, finance and insurance
Ministry of Finance**

European Central Bank

Banking Advisory Committee (BAC)

Committee of European Securities Regulatory (CESR)

Insurance Committee

CHAIR and SECRETARIAT

European Commission

EXPERTS

EFRAG (when invited)