

APPENDIX S3 for
“Following the blind? Database Policies and the Case of IFRS Noncompliance”

TABLE S3.1 EU member states’ choices under the IAS Regulation

	Firms traded on EU-regulated stock exchange		Firms traded on non-EU-regulated stock exchanges		Source
	Consolidated	Single-entity	Consolidated	Single-entity	
Austria	R	N	P	N	Bundesgesetz über besondere zivilrechtliche Vorschriften für Unternehmen (Unternehmensgesetzbuch – UGB) [Federal Act on Special Civil Law Provisions for Companies (Austrian Commercial Code - UGB)].
Belgium	R	Pre-2007: P for real estate investment companies, N for others, 2007 and after: R for real estate investment companies, N others	R for financial, P for others	N	Arrêté royal du 23 septembre 1992 relatif aux comptes annuels des établissements de crédit, des entreprises d'investissement et des sociétés de gestion d'organismes de placement collectif [Royal Decree of 23 September 1992 on the annual accounts of credit institutions, investment firms and management companies of undertakings for collective investment]; Arrêté royal du 23 septembre 1992 relatif aux comptes consolidés des établissements de crédit, des entreprises d'investissement et des sociétés de gestion d'organismes de placement collectif [Royal Decree of 23 September 1992 on the consolidated accounts of credit institutions, investment firms and management companies of collective investment undertakings]; Arrêté royal du 21 juin 2006 relatif à la comptabilité, aux comptes annuels et aux comptes consolidés des sicaf immobilières publiques, et modifiant l'arrêté royal du 10 avril 1995 relatif aux sicaf immobilières [Royal Decree of 21 June 2006 on the accounting, annual accounts and consolidated accounts of public property investment funds, and amending the Royal Decree of 10 April 1995 on property investment funds]; Arrêté royal du 27 septembre 2009 relatif aux comptes consolidés des entreprises d'assurances et des entreprises de réassurances [Royal Decree of 27 September 2009 on the consolidated accounts of insurance undertakings and reinsurance undertakings]; Arrêté royal du 7 décembre 2010 relatif aux sicafi [Royal Decree of 7 December 2010 on property investment funds].

	Firms traded on EU-regulated stock exchange		Firms traded on non-EU-regulated stock exchanges		Source
	Consolidated	Single-entity	Consolidated	Single-entity	
Bulgaria	R (EU member since 2007)	R	Pre-2016: R, 2016 and after: R for financial, P for others	Pre-2016: R, 2016 and after: R for financial, P for others	Закон за счетоводството от 16 Ноември 2001 г. [Accounting Act of 16 November 2001]; Закон за счетоводството от 8 Декември 2015 г. [Accounting Act of 8 December 2015].
Cyprus	R	R	R	R	Ο περί Εταιρειών Νόμος (ΚΕΦ.113) [The Companies Act (Cap. 113)].
Czech Republic	R	R	P	Pre-2011: N, 2011 and after: P if the consolidated FSs are prepared in accordance with IFRS, N for others	Zákon č. 563/1991 Sb. o účetnictví [Act No. 563/1991 Coll. on Accounting].
Germany	R	N	P	N	Handelsgesetzbuch (HGB) [The Commercial Code].
Denmark	R	Pre-2009: P for all, 2009-2011: R for non- financial if no IFRS consolidated FSs are published, P for others, 2012 and after: N for financial companies, R for non-financial if no IFRS consolidated FSs are published, P for others	P	Pre-2012: P for all, 2012 and after: P for non- financial companies, N for financial companies	LOV nr 448 af 07/06/2001 om erhvervsdrivende virksomheders aflæggelse af årsregnskab m.v. (årsregnskabsloven) [Act no. 448 of 07/06/2001 on the presentation of annual accounts etc. by commercial enterprises (Danish Financial Statements Act)]; LOV nr 453 af 10/06/2003 om finansiell virksomhed [Act no. 453 of 10/06/2003 on financial activities].
Spain	R	N	P	N	Ley 16/2007, de 4 de julio, de reforma y adaptación de la legislación mercantil en materia contable para su armonización internacional con base en la normativa de la Unión Europea [Law 16/2007 of 4 July 2007 on the reform and adaptation of commercial legislation in accounting matters for its international harmonisation based on European Union regulations]; Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad [Royal Decree 1514/2007 of 16 November 2007 approving the General Accounting Plan].
Estonia	R	R	R for financial, P for non-financial	R for financial, P non-financial	Raamatupidamise seadus [Accounting Act].

	Firms traded on EU-regulated stock exchange		Firms traded on non-EU-regulated stock exchanges		Source
	Consolidated	Single-entity	Consolidated	Single-entity	
Finland	R	R if no IFRS consolidated FSs are published, N for insurance if IFRS consolidated FSs are published, P for others	P	N for insurance, P for others	Lag om försäkringsbolag (1062/1979) [Law on Insurance Companies (1062/1979)]; Kirjanpitolaki (1336/1997) [Accounting Act 1336/1997]; Försäkringsbolagslagen (521/2008) [Insurance Companies Act (521/2008)].
France	R	N	P	N	Code de Commerce [The Commercial Code].
United Kingdom	R	P	P ^a	P	Companies Act 2006.
Greece	R	R	P	P	Νόμος 2190/1920 Περί Ανωνύμων Εταιρειών [Law 2190/1920 on Public Limited Companies].
Hungary	R	Pre-2016: N, 2016: P, 2017 and after: R	P	Pre-2016: N, 2016: P if IFRS consolidated FSs are published and for concession companies, N for others, 2017 and after: R for credit institutions, P for other financial and for non-financial if IFRS consolidated FSs are published and/or if required to be audited, N for other non-financial	2000. évi C. törvény a számvitelről [Act C of 2000 on Accounting].
Ireland	R	P	P	P	S.I. No. 116/2005 - European Communities (International Financial Reporting Standards and Miscellaneous Amendments) Regulations 2005.

	Firms traded on EU-regulated stock exchange		Firms traded on non-EU-regulated stock exchanges		Source
	Consolidated	Single-entity	Consolidated	Single-entity	
Italy	R	Pre-2006: N for insurance, P for others, 2006 and after: R for non-financial, financial, insurance companies if no IFRS consolidated financial statements are published	R for financial, P for others	Pre-2006: N for insurance, P for others, 2006 and after: N for insurance, R for other financial, P for others	Decreto Legislativo 28 febbraio 2005, n. 38. Esercizio delle opzioni previste dall'articolo 5 del regolamento (CE) n.1606/2002 in materia di principi contabili internazionali [Legislative Decree 28 February 2005, n. 38. Exercise of the options provided for by Article 5 of Regulation (EC) no. 1606/2002 on international accounting standards].
Lithuania	R	Pre-2016: R, 2016 and after: R for financial, P for non-financial	Pre-2007: R for financial, except insurance, N for others, 2007-2015: R for financial, except insurance, N for insurance, P for others 2016 and after: R for financial, P for others	Pre-2007: R for financial, except insurance, N for others 2007-2015: R for financial, except insurance, N for insurance, P for others 2016 and after: R for financial, P for others	Lietuvos Respublikos finansinės apskaitos įstatymas 2001-11-06, Nr. IX-574 [Law of the Republic of Lithuania on Financial Accounting 2001-11-06, No IX-574]; Lietuvos Respublikos bankų įstatymas 2004-03-30, Nr. IX-2085 [Law on Banks of the Republic of Lithuania of 30-03-2004, No IX-2085].
Luxembourg	R	P	P	P	Loi du 10 août 1915, concernant les sociétés commerciales [Law of 10 August 1915 on commercial companies]; Loi du 19 décembre 2002 concernant le registre de commerce et des sociétés ainsi que la comptabilité et les comptes annuels des entreprises et modifiant certaines autres dispositions légales [Law of 19 December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings and amending certain other legal provisions].

	Firms traded on EU-regulated stock exchange		Firms traded on non-EU-regulated stock exchanges		Source
	Consolidated	Single-entity	Consolidated	Single-entity	
Latvia	R	Pre-2007: R for financial and for companies in the Baltic Main list, N for others, 2007: R for financial and for companies in the Baltic Main list if no IFRS consolidated financial statements are published, N for others, 2008-2015: R for financial and for companies in the Baltic Main list, N for others, 2016 and after: R for financial and for companies in the Baltic Main list, P for others	R for financial, P for others	R for financial, N for others	Finanšu instrumentu tirgus likums 20.11.2003 [Financial Instruments Market Law 20.11.2003].
Malta	R	R	R	R	Att Dwar Il-Professjoni Tal-Accountancy [Accountancy Profession Act].
Netherlands	R	P	P	P	Burgerlijk Wetboek Boek 2, Rechtspersonen [Civil Code Book 2, Legal entities].
Poland	R	N for banks, P for others	R for banks, P for companies applying for regulated listing and IFRS firm's subsidiaries, N for others	P for companies applying for regulated listing and IFRS firm's subsidiaries, N for others	Ustawa z dnia 29 września 1994 r. o rachunkowości [Act of September 29, 1994 on accounting].

	Firms traded on EU-regulated stock exchange		Firms traded on non-EU-regulated stock exchanges		Source
	Consolidated	Single-entity	Consolidated	Single-entity	
Portugal	R	N for banks, P for others	P	P for IFRS firm's subsidiaries, N for others	Decreto-Lei n.º 35/2005, de 17 de fevereiro [Decree-Law 35/2005 of 17th February]; Banco de Portugal Aviso n.º 1/2005 [Bank of Portugal Notice no. 1/2005]; Norma do Instituto de Seguros de Portugal n.º 5/2005 -R, de 18 de Março : Aplicação das normas internacionais de contabilidade - empresas de seguros, sociedades gestoras de fundos de pensões e sociedades de mediação de seguros [Standard of the Portuguese Insurance Institute no. 5/2005 -R, of 18th March: Application of international accounting standards - insurance companies, pension fund management companies and insurance mediation companies]; Norma do Instituto de Seguros de Portugal n.º 4/2007 -R, de 27 de Abril : Plano de contas para as empresas de seguros [Standard of the Portuguese Insurance Institute no. 4/2007 -R, of 27th April: Chart of accounts for insurance companies].
Romania	R (EU member since 2007)	N	R for credit institutions, P for others	N	Ordin nr. 1.121 din 4 iulie 2006 [Order No 1.121 of 4 July 2006]; Ordin nr. 9 din 16 iulie 2010 [Order No 9 of 16 July 2010]; Ordin nr. 881 din 25 iunie 2012 [Order No 881 of 25 June 2012]; Norma nr. 19/2015 din 30 octombrie 2015 [Regulation No 19/2015 of 30 October 2015].
Slovakia	R	Pre-2006: N, 2006: R for financial and “large” companies, N for others, 2007-2013: R for financial and “large” companies, P for others, 2014 and after: R for financial, except directly named, and “large” companies, P for others	R	Pre-2006: N, 2006-2013: R for financial and “large” companies, N for others, 2014 and after: R for financial, except directly named, and “large” companies, N for others	Zákon č. 431/2002 Z. z. o účtovníctve [Act No 431/2002 Coll. on Accounting].
Slovenia	R	R for banks and insurance companies, P for others	R for banks and insurance companies, P for others	R for banks and insurance companies, P for others	Zakon o gospodarskih družbah (ZGD-1) [Companies Act (ZGD-1)].

	Firms traded on EU-regulated stock exchange		Firms traded on non-EU-regulated stock exchanges		Source
	Consolidated	Single-entity	Consolidated	Single-entity	
Sweden	R	N	P	N	Årsredovisningslag (1995:1554) [Annual Accounts Act (1995: 1554)].

Notes: This table provides an overview of the EU member states' implementation of IFRS adoption options for the years 2005–2020. The United Kingdom ceased to be a member state on 31 January 2020. In the *Source* column, amendments to legislation are not cited separately, as they are already incorporated into the consolidated version of the original acts.

Abbreviations: R—required, P—permitted, N—option not allowed.

^a Starting in 2007, firms listed on the Alternative Investment Market were required by the London Stock Exchange to adopt IFRS.

TABLE S3.2 EU member states' choices under the Seventh Council Directive and the Accounting Directive: Consolidation exemptions

Country	Immateriality of subsidiaries	Restricted control over subsidiaries	Unproportional cost to consolidate	Subsidiaries held solely for resale	Small size of the group	Inclusion of a parent in a superordinate consolidated statement	Source
Austria	Yes	Yes	Yes	Yes	NP	NP	Bundesgesetz über besondere zivilrechtliche Vorschriften für Unternehmen (Unternehmensgesetzbuch – UGB) [Federal Act on Special Civil Law Provisions for Companies (Austrian Commercial Code - UGB)].
Belgium	Yes	Yes	Yes	Yes	NP	NP	Code des Societes [The Company Code]; Arrêté royal du 30 janvier 2001 portant exécution du Code des sociétés [Royal Decree of 30 January 2001 implementing the Company Code].
Germany	Yes	Yes	Yes	Yes	NP	NP	Handelsgesetzbuch (HGB) [The Commercial Code].
Denmark	Yes	Yes	Yes	Yes	NP	NP	LOV nr 448 af 07/06/2001 om erhvervsdrivende virksomheders aflæggelse af årsregnskab m.v. (årsregnskabsloven) [Act no. 448 of 07/06/2001 on the presentation of annual accounts etc. by commercial enterprises (Danish Financial Statements Act)].

Country	Immateriality of subsidiaries	Restricted control over subsidiaries	Unproportional cost to consolidate	Subsidiaries held solely for resale	Small size of the group	Inclusion of a parent in a superordinate consolidated statement	Source
Spain	Pre-2010: No, 2010 and after: Yes	Pre-2015: No, 2015 and after: Yes	Pre-2015: No, 2015 and after: Yes	Pre-2015: No, 2015 and after: Yes	NP	NP	Real Decreto 1815/1991, de 20 de diciembre, por el que se aprueban las normas para formulación de las cuentas anuales consolidadas [Royal Decree 1815/1991, of December 20, approving the rules for the formulation of consolidated annual accounts]; Real Decreto 1159/2010, de 17 de septiembre, por el que se aprueban las Normas para la Formulación de Cuentas Anuales Consolidadas y se modifica el Plan General de Contabilidad aprobado por Real Decreto 1514/2007, de 16 de noviembre y el Plan General de Contabilidad de Pequeñas y Medianas Empresas aprobado por Real Decreto 1515/2007, de 16 de noviembre. [Royal Decree 1159/2010, of September 17, approving the Rules for the Preparation of Consolidated Annual Accounts and amending the General Accounting Plan approved by Royal Decree 1514/2007, of November 16, and the General Accounting Plan for Small and Medium-sized Enterprises approved by Royal Decree 1515/2007, of November 16].
Finland	Yes	Yes	Yes	Yes	NP	Pre-2015: Yes, 2015 and after: NP	Kirjanpitolaki (1336/1997) [Accounting Act 1336/1997].

Country	Immateriality of subsidiaries	Restricted control over subsidiaries	Unproportional cost to consolidate	Subsidiaries held solely for resale	Small size of the group	Inclusion of a parent in a superordinate consolidated statement	Source
France	Yes	Yes	Yes	Yes	NP	NP	Code de Commerce [The Commercial Code].
United Kingdom	Yes	Yes	Yes	Yes	NP	NP	Companies Act 2006.
Hungary	Yes	Yes	Yes	Yes	NP	NP	2000. évi C. törvény a számvitelről [Act C of 2000 on Accounting].
Italy	Yes	Yes	Yes	Yes	NP	NP	Decreto Legislativo 9 aprile 1991, n. 127. Attuazione delle direttive n. 78/660/CEE e n. 83/349/CEE in materia societaria, relative ai conti annuali e consolidati, ai sensi dell'art. 1, comma 1, della legge 26 marzo 1990, n. 69. [Legislative Decree 9 April 1991, n. 127. Implementation of Directives No. 78/660/EEC and No. 83/349/EEC on corporate matters, relating to annual and consolidated accounts, pursuant to Article 1, paragraph 1, of Law No. 69 of 26 March 1990].
Luxembourg	Yes	Yes	Yes	Yes	NP	Pre-2010: Yes, 2010 and after: NP	Loi du 10 août 1915, concernant les sociétés commerciales [Law of 10 August 1915 on commercial companies].
Netherlands	Yes	No	Yes	Yes	NP	Pre-2015: Yes, 2015 and after: NP	Burgerlijk Wetboek Boek 2, Rechtspersonen [Civil Code Book 2, Legal entities].
Poland	Yes	Yes	Yes	Yes	NP	NP	Ustawa z dnia 29 września 1994 r. o rachunkowości [Act of September 29, 1994 on accounting].

Country	Immateriality of subsidiaries	Restricted control over subsidiaries	Unproportional cost to consolidate	Subsidiaries held solely for resale	Small size of the group	Inclusion of a parent in a superordinate consolidated statement	Source
Portugal	Yes	Yes	Pre-2015: No, 2015 and after: Yes	Yes	NP	NP	Decreto-Lei n.º 238/91, de 2 de julho [Decree Law No. 238/91 of 2nd July]; Decreto-Lei n.º 158/2009, de 13 de julho [Decree Law No. 158/2009 of 13th July]; Decreto-Lei n.º 98/2015, de 2 de junho [Decree Law No. 98/2015 of 2nd June].
Romania	Yes	Yes	Yes	Yes	NP	NP	Ordin nr. 1.752 din 17 noiembrie 2005 [Order No 1.752 of 17 November 2005].
Slovakia	Pre-2010: No, 2010 and after: Yes	Pre-2015: No, 2015 and after: Yes	Pre-2015: No, 2015 and after: Yes	Pre-2015: No, 2015 and after: Yes	NP	NP	Zákon č. 431/2002 Z. z. o účtovníctve [Act no. 431/2002 Coll. on Accounting].
Sweden	Yes	Yes	Yes	Yes	Yes	NP	Årsredovisningslag (1995:1554) [Annual Accounts Act (1995: 1554)].

Notes: This table provides an overview of consolidation exemptions in EU member states where consolidation determines whether IFRS is mandated for the period. Member states that require IFRS for single-entity firms are excluded. Countries excluded are Bulgaria, Croatia, Cyprus, Estonia, Latvia, Lithuania, Malta, the Czech Republic, Greece, and Slovenia. The United Kingdom ceased to be a member state of the European Union on 31 January 2020. In the *Source* column, amendments to legislation are not cited separately, as they are already incorporated into the consolidated version of the original acts.

Abbreviations: NP—Only applies to non-public companies.

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