



Bank for the Accounts of Companies Harmonized

**FREE
DATABASE**

October 2018

What is BACH?

BACH is a database of aggregated and relatively harmonized accounting data of non-financial incorporated enterprises of 12 European countries (plus 2 in a near future), based on national accounting standards (individual annual accounts). Together with the data, yearly analyses on European companies are released through specific publications.

Who is responsible for BACH?

BACH is managed by the European Committee of Central Balance-Sheet Data Offices (ECCBSO). The ECCBSO is an informal body of experts from National Central Banks and National Statistical Institutes of Europe. Under the aegis of the ECCBSO, the BACH Working Group is responsible for maintaining and improving the BACH database.

What type of information is available in BACH?

- Aggregated values:** Income statement, Balance-sheet and Financial ratios
- Measures:** absolute values, weighted averages and quartiles
- 12 European countries:** Austria, Belgium, Czech Republic, Denmark, France, Germany, Italy, Luxembourg, Poland, Portugal, Slovakia and Spain
- Period:** From 2000 onwards (for most countries)
- Breakdowns by 4 size classes** (Small, Medium, SMEs, Large) and **business sectors** (17 NACE sections and about 80 NACE divisions)
- Complete set of methodological notes (BACH Userguide)**
- Countries' details and specificities**

To what degree BACH data reflects the population of companies in each country? (to be continued)

In general, BACH database fairly reproduces the population of companies in each European country. Although there is some bias in coverage, the structure of samples in BACH, by business sector, reflects the population of companies in every country.

Extract from the database – coverage rates for some of the business sectors available*

	AT (C)	BE (C)	CZ (C)	DK (C)	FR (E)	DE (T)	IT (T)	LU (C)	PL (C)	PT (C)	SK (T)	ES (E)
	2016	2016	2013	2015	2015	2015	2016	2015	2016	2016	2013	2016
Manufacturing	69%	99%	18%	N/A	88%	74%	100%	19%	8%	98%	61%	59%
Electricity, gas	51%	100%	40%	N/A	98%	N/A	100%	19%	N/A	100%	72%	91%
Construction	60%	100%	6%	N/A	78%	39%	100%	9%	2%	92%	58%	55%
Trade	38%	99%	6%	N/A	85%	60%	100%	11%	3%	98%	53%	61%
Transportation	50%	78%	12%	N/A	73%	66%	100%	17%	2%	98%	60%	64%

*Legend: C – coverage rates in terms of number of corporations, E – coverage rates in terms of number of employees, T – coverage rates in terms of turnover, N/A – information not available



To what degree BACH data reflects the population of companies in each country? (continuation)

Extract from the database – structure of the sample (structure of the population in brackets) (%)*

	AT (C)	BE (C)	CZ (C)	DK (C)	FR (E)	DE (T)	IT (T)	LU (C)	PL (C)	PT (C)	SK (T)	ES (E)
	2016	2016	2013	2015	2015	2015	2016	2015	2016	2016	2013	2016
Manufacturing	12(8)	22(22)	25(N/A)	7(7)	23(20)	41(37)	37(37)	0(1)	27(10)	25(25)	9(9)	30(28)
Electricity, gas	1(1)	1(1)	3(N/A)	1(1)	2(1)	16(11)	6(6)	0(0)	(N/A)	6(6)	0(0)	1(1)
Construction	15(10)	9(9)	7(N/A)	11(11)	8(8)	2(3)	4(4)	1(5)	10(13)	5(5)	9(9)	11(15)
Trade	19(21)	22(22)	16(N/A)	21(21)	22(20)	23(26)	32(32)	2(9)	28(25)	38(38)	27(30)	22(19)
Transportation	5(4)	8(8)	3(N/A)	3(3)	9(9)	4(4)	5(5)	1(1)	6(8)	6(6)	4(4)	9(5)

*Legend: C – weight of the sector in terms of number of corporations, E – weight of the sector in terms of number of employees, T – weight of the sector in terms of turnover, N/A – information not available: Note: For DK, the structure for the population was estimated at approximately the same as the structure for sample

When are data usually made available?

The majority of the countries reports preliminary data until the end of the following year. For example, 2018 data will be made available, in general, until the end of 2019.

What can be done with BACH data?

BACH data is quite useful for analysis about the evolution and situation of companies in Europe. In particular, it has been used for cross-countries comparisons.

How to get access to BACH and related publications?

BACH database is available for free at: <http://www.bach.banque-france.fr/?lang=en>

(Note: BACH website is hosted by Banque de France)

Outlook #6: High profitability activities: A review on the concepts of profitability



Outlook booklets: compares recent trends in economic and financial issues of the European companies making use of the information available within the BACH database

Yearly Get Insights: 2016



Yearly Get Insights: yearly portfolio of selected economic and financial indicators enabling to get easily a picture of the most recent situation of European companies

Userguide: 2016 data



Userguide: covers the methodology underpinning the data following a user-friendly approach. It supports the process of observing variables to obtain the extra information needed to compare data

Next update: October 2019