

## Basic information

COD - Ordinary legislative procedure (ex-codecision procedure) [2002/0112\(COD\)](#)  
Directive

Procedure completed

Insurance undertakings: annual and consolidated accounts and standards IAS (amend. Directives 78/660, 83/349, 91/674/EEC)

Subject

2.50.05 Insurance, pension funds

3.45.03 Financial management of undertakings, business loans, accounting