

## Basic information

COD - Ordinary legislative procedure (ex-codecision procedure) [2004/0250\(COD\)](#)  
Directive

Procedure completed

Company law: annual accounts and consolidated accounts of certain types of companies (amend. Directives 78/660/EEC, 83/349/EEC, 86/635/EEC, 91/674/EEC)

Subject

3.45.03 Financial management of undertakings, business loans, accounting