

Basic information

COD - Ordinary legislative procedure (ex-codecision procedure) [2011/0389\(COD\)](#)
Directive

Procedure completed

Statutory audits of annual accounts and consolidated accounts

Amending Directive 2006/43/EC [2004/0065\(COD\)](#)

Subject

2.50.08 Financial services, financial reporting and auditing

2.50.10 Financial supervision

3.45.01 Company law

3.45.03 Financial management of undertakings, business loans, accounting