

## Basic information

COD - Ordinary legislative procedure (ex-codecision procedure)  
Directive

[2000/0043\(COD\)](#)

Procedure completed

Companies: valuation of annual and consolidated accounts, financial information (amend. Directives 78/660/EEC, 83/349/EEC)

Subject

3.45.03 Financial management of undertakings, business loans, accounting

## Additional information

European Commission

[EUR-Lex](#)