## Basic information COD - Ordinary legislative procedure (ex-codecision 2001/0044(COD) procedure) Regulation Capital market, financial services: application of international accounting standards Amended by 2006/0298(COD) Subject 2.50 Free movement of capital 2.50.04 Banks and credit 3.45.03 Financial management of undertakings, business loans, accounting

Additional information	
European Commission	EUR-Lex