

## Basic information

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

[2004/0250\(COD\)](#)

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

## Additional information

European Commission

[EUR-Lex](#)