

# Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Insurance undertakings: annual and consolidated accounts and standards IAS (amend. Directives 78/660, 83/349, 91/674/EEC)	
Subject 2.50.05 Insurance, pension funds 3.45.03 Financial management of undertakings, business loans, accounting	

Documentation gateway					
Legislative proposal		<a href="#">COM(2002)0259</a> <a href="#">OJ C 227 24.09.2002, p. 0336 E</a>	09/07/2002	EC	Summary
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A5-0432/2002</a>	03/12/2002	EP	
Text adopted by Parliament, 1st reading/single reading		<a href="#">T5-0001/2003</a> OJ C 038 12.02.2004, p. 0015-0065 E	14/01/2003	EP	Summary
Economic and Social Committee: opinion, report		<a href="#">CES0091/2003</a> <a href="#">OJ C 085 08.04.2003, p. 0140-0144</a>	22/01/2003	ESC	