

# Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Directive <a href="#">2002/0112(COD)</a>	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	

Key events			
29/05/2002	Committee referral announced in Parliament, 1st reading		
09/07/2002	Legislative proposal published	<a href="#">COM(2002)0259</a>	Summary
30/09/2002	Debate in Council	<a href="#">2451</a>	
03/12/2002	Vote in committee, 1st reading		Summary
03/12/2002	Committee report tabled for plenary, 1st reading	<a href="#">A5-0432/2002</a>	
14/01/2003	Decision by Parliament, 1st reading	<a href="#">T5-0001/2003</a>	Summary
05/05/2003	Act adopted by Council after Parliament's 1st reading		
18/06/2003	Final act signed		
18/06/2003	End of procedure in Parliament		
17/07/2003	Final act published in Official Journal		