

Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Directive	2002/0112(COD) 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	

Technical information	
Procedure reference	2002/0112(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 044
Stage reached in procedure	Procedure completed