

# Procedure file

Basic information	
<p>COD - Ordinary legislative procedure (ex-codecision procedure) Directive</p> <p>2004/0065(COD)</p>	Procedure completed
<p>Company law: statutory audit of annual and consolidated accounts (amend. Directives 78/660/EEC and 83/349/EEC, repeal. Directive 84/253/EEC)</p> <p>Amended by <a href="#">2006/0285(COD)</a> See also <a href="#">2008/2247(INI)</a> Amended by <a href="#">2011/0308(COD)</a> Amended by <a href="#">2011/0389(COD)</a> Amended by <a href="#">2020/0268(COD)</a> Amended by <a href="#">2021/0104(COD)</a></p> <p>Subject 3.45.03 Financial management of undertakings, business loans, accounting</p>	

Technical information	
Procedure reference	2004/0065(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
	<p>Amended by <a href="#">2006/0285(COD)</a> See also <a href="#">2008/2247(INI)</a> Amended by <a href="#">2011/0308(COD)</a> Amended by <a href="#">2011/0389(COD)</a> Amended by <a href="#">2020/0268(COD)</a> Amended by <a href="#">2021/0104(COD)</a></p>
Legal basis	EC Treaty (after Amsterdam) EC 044-p2
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/22491