

Procedure file

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

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