

# Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Directive	2011/0389(COD) Procedure completed
Statutory audits of annual accounts and consolidated accounts Amending Directive 2006/43/EC <a href="#">2004/0065(COD)</a>	
Subject 2.50.08 Financial services, financial reporting and auditing 2.50.10 Financial supervision 3.45.01 Company law 3.45.03 Financial management of undertakings, business loans, accounting	

Technical information	
Procedure reference	2011/0389(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2006/43/EC <a href="#">2004/0065(COD)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 050
Mandatory consultation of other institutions	<a href="#">European Economic and Social Committee</a>
Stage reached in procedure	Procedure completed
Committee dossier	JURI/7/08047