Basic information	
2000/0043(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Companies: valuation of annual and consolidated accounts, financial information (amend. Directives 78/660/EEC, 83/349/EEC) **Subject** 3.45.03 Financial management of undertakings, business loans, accounting	

Final act	
Directive 2001/0065 OJ L 283 27.10.2001, p. 0028	Summary