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	

Technical information	
Procedure reference	2000/0043(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