

Basic information	
2002/0112(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Insurance undertakings: annual and consolidated accounts and standards IAS (amend. Directives 78/660, 83/349, 91/674/EEC) Subject 2.50.05 Insurance, pension funds 3.45.03 Financial management of undertakings, business loans, accounting	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0432/2002	03/12/2002	
Text adopted by Parliament, 1st reading/single reading		T5-0001/2003 OJ C 038 12.02.2004, p. 0015-0065 E	14/01/2003	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2002)0259 OJ C 227 24.09.2002, p. 0336 E	09/07/2002	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0091/2003 OJ C 085 08.04.2003, p. 0140-0144	22/01/2003	