

Basic information**2004/0065(COD)**

COD - Ordinary legislative procedure (ex-codecision procedure)
Directive

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\(COD\)](#)
Amended by [2011/0308\(COD\)](#)
Amended by [2011/0389\(COD\)](#)
Amended by [2020/0268\(COD\)](#)
Amended by [2021/0104\(COD\)](#)
Amended by [2025/0045\(COD\)](#)
See also [2008/2247\(INI\)](#)

Subject

3.45.03 Financial management of undertakings, business loans,
accounting

Procedure completed

Technical information**Procedure reference**

2004/0065(COD)

Procedure type

COD - Ordinary legislative procedure (ex-codecision procedure)

Procedure subtype

Legislation

Legislative instrument

Directive

Amendments and repeals

Amended by [2006/0285\(COD\)](#)
Amended by [2011/0308\(COD\)](#)
Amended by [2011/0389\(COD\)](#)
Amended by [2020/0268\(COD\)](#)
Amended by [2021/0104\(COD\)](#)
Amended by [2025/0045\(COD\)](#)
See also [2008/2247\(INI\)](#)

Legal basis

EC Treaty (after Amsterdam) EC 044-p2

Stage reached in procedure

Procedure completed

Committee dossier

JURI/6/22491