

Basic information

COD - Ordinary legislative procedure (ex-codecision procedure) [2008/0084\(COD\)](#)
Directive

Procedure completed

Disclosure requirements for medium-sized companies and obligation to draw up consolidated accounts

Subject

3.45.01 Company law

3.45.02 Small and medium-sized enterprises (SME), craft industries

3.45.03 Financial management of undertakings, business loans, accounting

3.45.08 Business environment, reduction of the administrative burdens