

## Basic information

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

[2009/0035\(COD\)](#)

Procedure completed

Company law: annual accounts of micro-entities

### 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