## Basic information COD - Ordinary legislative procedure (ex-codecision 2016/0359(COD) procedure) Directive Preventive restructuring frameworks, second chance and measures to increase the efficiency of restructuring, insolvency and discharge procedures Amending Directive 2012/30/EU 2011/0011(COD) Subject 3.45.01 Company law

3.45.03 Financial management of undertakings, business loans, accounting