

## Basic information

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

[2008/0084\(COD\)](#)

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

## Additional information

National parliaments

[IPEX](#)

European Commission

[EUR-Lex](#)