



Procedure file

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	

Key events			
20/05/2008	Committee referral announced in Parliament, 1st reading		
17/11/2008	Vote in committee, 1st reading		Summary
27/11/2008	Committee report tabled for plenary, 1st reading	A6-0462/2008	
18/12/2008	Results of vote in Parliament		
18/12/2008	Debate in Parliament		
18/12/2008	Decision by Parliament, 1st reading	T6-0631/2008	Summary
11/05/2009	Act adopted by Council after Parliament's 1st reading		
18/06/2009	Final act signed		
18/06/2009	End of procedure in Parliament		
26/06/2009	Final act published in Official Journal		