Basic information

2008/0084(COD) COD - Ordinary legislative procedure (ex-codecision procedure) 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	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE412.044	09/09/2008	
Amendments tabled in committee		PE414.028	08/10/2008	
Committee opinion	ECON	PE412.235	16/10/2008	
Committee report tabled for plenary, 1st reading/single reading		A6-0462/2008	27/11/2008	
Text adopted by Parliament, 1st reading/single reading		T6-0631/2008	18/12/2008	Summary

Council of the EU

Document type	Reference	Date	Summary
Draft final act	03748/2008/LEX	18/06/2009	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2008)0195	17/04/2008	Summary
Document attached to the procedure	SEC(2008)0466	17/04/2008	
Document attached to the procedure	SEC(2008)0467	17/04/2008	
Commission response to text adopted in plenary	SP(2009)402	29/01/2009	