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	

Technical information	
Procedure reference	2008/0084(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 044-p1
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/62017