

**Question for written answer E-011531/2015
to the Commission**
Rule 130
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Subject: Common punishment threshold for corporate accounting fraud

In order to ensure a favourable environment for businesses to grow across borders, improved and harmonised rules relating to company law and corporate governance are of vital importance.

The Commission is already committed to improving the regulatory environment and to establishing appropriate legal structures. In April 2014 it presented a recommendation on the quality of corporate governance reporting in order to ensure that the financial information prepared and disclosed is comparable and high quality.

A key element of efforts to increase the protection of investors, employees and the public against corporate cheating, fraud and mismanagement is the harmonisation of management and rules for accounting and auditing.

In line with such efforts, does the European Union plan to adopt a unified approach to regulating corporate accounting fraud and, specifically, to introduce a common punishment threshold to mitigate national divergences?