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CORPORATE DISCLOSURE IN THE EU: A MEANS TO AN END?

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Tuğçe Nimet Yaşar

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LIST OF ABBREVIATIONS

AD	:	Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings (Accounting Directive)
AktG	:	Aktiengesetz
Art.	:	Article/s
Aufl.	:	Auflage
BaFin	:	Die Bundesanstalt für Finanzdienstleistungsaufsicht (Federal Financial Supervisory Authority)
BGH	:	German Federal Court of Justice
CCG	:	Communiqué on Corporate Governance No II-17.1
CFR	:	The Charter of Fundamental Rights of the European Union
CLD	:	Directive (EU) 2017/1132 relating to certain aspects of company law
CMR	:	The Conflict Minerals Regulation (EU) 2017/821
CoP	:	Communication on Progress
DigiD I	:	Digitalisation Directive I (Directive (EU) 2019/1151)
DigiD II	:	Digitalisation Directive II (Directive (EU) 2025/25)
ECHR	:	European Convention on Human Rights
ECMH	:	Efficient Capital Market Hypothesis
ECtHR	:	European Court of Human Rights
Ed.	:	Editor
EDGAR	:	SEC's Electronic Data Gathering, Analysis, and Retrieval System
Eds.	:	Editors
Edt.	:	Edition
EEAP	:	European Electronic Access Point

EITI	:	Extractive Industries Transparency Initiative
ESAP	:	European Single Access Point
ESEF	:	Single Electronic Reporting Format
EUDPR	:	Data Protection Regulation for EU Institutions, Bodies, Offices and Agencies (EU) 2018/1725
FASB	:	Financial Accounting Standards Board
FCA	:	Financial Conduct Authority
fn.	:	Footnote/s
FSB	:	Financial Stability Board
GAAP	:	Generally Accepted Accounting Principles
GDPR	:	The General Data Protection Regulation (EU) 2016/679
GRI	:	Global Reporting Initiative
HGB	:	Handelsgesetzbuch (German Commercial Code)
IASR	:	Regulation (EC) No 1606/2002 on the application of international accounting standards
IFRS	:	International Financial Reporting Standards
IOSCO	:	International Organization of Securities Commissions
ISSB	:	International Sustainability Standards Board
KGK	:	Public Oversight, Accounting and Auditing Standards Authority (Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu)
lit.	:	littera
MAD	:	Directive 2003/6/EC of the European Parliament and of the Council of 28 January 2003 on insider dealing and market manipulation (Market Abuse Directive)
MAR	:	Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (Market Abuse Regulation)
MiFID II	:	Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU
MSA	:	Modern Slavery Act 2015
MTF	:	Multilateral Trading Facility
NYSE	:	New York Stock Exchange

öAktG	:	(Österreichisches) Bundesgesetz über Aktiengesellschaften
OG	:	Resmi Gazete (Turkish Official Gazette)
OTF	:	Organised Trading Facility
para.	:	Paragraph/s
PR	:	Prospectus Regulation (EU) 2017/1129
PublG	:	Gesetz über die Rechnungslegung von bestimmten Unternehmen und Konzernen - Publizitätsgesetz
RFL	:	Regulation (EU) 2024/3015 on Prohibiting Products Made with Forced Labour on the Union
SA	:	Securities Act of 1933
SASB	:	Sustainability Accounting Standards Board
SDGs	:	Sustainable Development Goals
SE	:	Societas Europaea - European Company
SEA	:	Securities Exchange Act of 1934
SEC	:	United States Securities and Exchange Commission
Sec.	:	Section
sent.	:	sentence
SMC	:	Small mid-cap enterprise
SME	:	Small and Medium-Sized Enterprise
SOX	:	Sarbanes-Oxley Act of 2002
SPCF	:	Sustainability Principles Compliance Framework
SRD	:	Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies (Shareholder Rights Directive)
SRD II	:	Directive (EU) 2017/828 of the European Parliament and of the Council of 17 May 2017 amending Directive 2007/36/EC as regards the encouragement of long-term shareholder engagement
subpara.	:	Subparagraph/s
TCC	:	Turkish Commercial Code
TCFD	:	Task Force on Climate-Related Financial Disclosures
TCGP	:	Turkish Corporate Governance Principles

TD	:	Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market (Transparency Directive)
TFEU	:	Treaty on the Functioning of the European Union
UKLR	:	UK Listing Rules
URV	:	Verordnung über das Unternehmensregister (Regulation on Business Register)
Wis. L. Rev	:	Wisconsin Law Review
WpAV	:	Verordnung zur Konkretisierung von Anzeige-, Mitteilungs- und Veröffentlichungspflichten nach dem Wertpapierhandelsgesetz (Securities Trading Reporting Regulation)
WpHG	:	Gesetz über den Wertpapierhandel (German Securities Trading Act)
WpPG	:	Wertpapierprospektgesetz (Securities Prospectus Act)