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# Rvce Mandatory Disclosure

**Amaraa-Daniel Zogbayar**



## **Rvce Mandatory Disclosure:**

*Mandatory Disclosure and Internet Disclosure* Hyun-Chul Lee, 2001      *Mandatory Disclosure Survey* American Bar Association. Section of Litigation. Committee on Pretrial Practice and Discovery. Subcommittee on Mandatory Prediscovery Disclosure Rules, Kathleen L. Blaner, Lisa L. Smith, Ettie Ward, 1996-01-01      *Guide to the Mandatory Disclosure Rule* Robert K. Huffman, Frederic M. Levy, 2010-01-01      **Mandatory Disclosure and the Protection of Investors** Frank H. Easterbrook, Daniel R. Fischel, 1983      **Proposed Reforms in the Mandatory Disclosure System** Santiago Boccardo, 2002

**Early Mandatory Disclosure** John C. Hilke, 1984      *Essays on Discretionary Mandatory Disclosure* Amaraa-Daniel Zogbayer, 2021\*      The Ethics of Mandatory Disclosure Colin Campbell, Craig Mehrens, Peter Jarosz, Maricopa County Bar Association (Maricopa County, Ariz.), 1992      Mandatory Disclosure as a Solution to Agency Problems Paul Gerard Mahoney, 1994      **Early Mandatory Disclosure Regulations** John C. Hilke, 1984      **Mandatory Disclosure and the CSA Proposed Legislation for Securitized Products** Lorenzo Bonera, 2012      *The Case for Mandatory Disclosure in Securities Regulation Around the World* Allen Ferrell, 2004      **The Mandatory Disclosure Provisions of the Uniform Trust Code** John Treu, 2015

Twelve years have passed since NCCUSL first proposed the Uniform Trust Code UTC which has now been adopted in twenty five jurisdictions Notwithstanding the successful adoption of the majority of the provisions of the UTC in each of these jurisdictions the mandatory disclosure provisions of the UTC have been universally rejected These mandatory disclosure provisions are reform based and beneficiary friendly and have been widely criticized for contradicting the settlor s intent as stated in the plain language of the trust instrument The majority of UTC adopting jurisdictions have simply deleted the mandatory disclosure provisions altogether and have adopted only the default disclosure provisions A minority of jurisdictions have made exceptions or otherwise tempered the mandatory nature of the disclosure requirements in an effort to lighten the reporting requirements for trustees Inasmuch as the primary purpose of any uniform law is to promote uniformity among the various jurisdictions and the mandatory disclosure provisions have failed to achieve adoption in even a single jurisdiction NCCUSL should follow the majority of UTC adopting jurisdictions and delete the mandatory disclosure provisions of the UTC The drafting committee should replace the current mandatory disclosure provisions with a mandatory provision that clarifies that the trustee must still make all disclosures to beneficiaries that are required for tax reporting purposes under the internal revenue code Inasmuch as this is a mere clarification of the law that currently exists under the doctrine of preemption and is consistent with the law in the majority of UTC adopting jurisdictions such a provision would likely gain widespread acceptance and would significantly remedy the lack of uniformity caused by the current version of the UTC mandatory disclosure provisions

**How Much Mandatory Disclosure is Effective?** Joshua Mitts, 2014 The debate over the effectiveness of mandatory disclosure regimes has reached a fever pitch as policymakers search for solutions to the problem of consumers failure to read standard form contracts This article demonstrates the use of a randomized

experiment to causally identify the effect of disclosure interventions on both contracting decisions and consumer understanding The CFPB has embraced a data driven approach to disclosure policy by conducting focus groups survey testing and trial disclosures but these methods fail to test how the quantity of disclosure affects consumer understanding cannot identify how disclosures impact contracting decisions and are generally biased due to non random selection In the randomized experiment presented in this article participants choose between service providers with identical full text contracts where one provider is assigned to show a varying number of disclosure warnings with a price discount Participants are subsequently quizzed on the contract terms to estimate how much different quantities of disclosure improve consumer understanding The results show that the number of warnings had a nonlinear effect three warnings had little impact on contracting decisions but six warnings caused 20 30% fewer participants to choose the warned of provider regardless of the discount size Three and six warnings equally led to an improvement of 9 10% in consumer understanding suggesting that a long list of disclosures induces cognitive overload

*Rule 144A Private Placements and the Eroding Mandatory Disclosure Regime* Yael Lustmann,2001

*Mandatory Disclosure as Credible Commitment* Edward B. Rock,1999 What functions does the existing mandatory disclosure system serve In this article I argue that the existing SEC system can be understood as providing issuers with a mechanism for making a credible commitment to high quality comprehensive disclosure for an indefinite period into the future This credible commitment device is particularly useful to new domestic issuers and to foreign issuers seeking to tap the U S capital markets This credible commitment justification explains the striking but little discussed asymmetry between the ease of entry into the SEC system and the difficulty of exit from it I then consider the implications of this credible commitment view for the various proposals on securities disclosure in a global capital market and the tradeoffs between the potential benefits of increasing competition among suppliers of disclosure regulation and the potential loss of the ability of any system to offer credible commitment

**New Federal Acquisition Regulation Mandatory Disclosure Rule and Its Implementation** ,2009 A compilation of papers and documents related to a practicum held March 4 2009 in Annapolis Maryland under the auspices of the American Bar Association Section of Public Contract Law and the National Contract Management Association

*Symposium on Mandatory Disclosure* R.H.M.J. Offermanns,2018 In this note the author reports on a symposium held on 8 February 2018 in The Hague on the impact of mandatory disclosure on both tax advisors and the tax authorities

**Mandatory Disclosure Requirements and Rating Agency Catering** Kevin Koharki,2014 This study investigates whether mandatory disclosure requirements for Qualified Special Purpose Entities i e QSPEs under SFAS 166 167 weakened credit rating agencies ability to provide bond issuers with inflated initial credit ratings i e cater to bond issuers by previously understating firms QSPE exposures I find that once mandatory disclosure requirements concerning QSPEs were implemented under SFAS 166 167 rating agencies were less likely to provide inflated initial credit ratings to issuers with QSPE exposures In addition I also show that bond investors required less price protection

when assessing the riskiness of such entities in the post period suggesting that bond investors accounted for rating agencies aggressive behavior in the pre period Collectively these findings suggest that rating agencies provided inflated initial credit ratings to issuers with QSPE exposures because of disclosure exemptions under SFAS 140 FIN 46 R but that mandatory disclosure requirements under SFAS 166 167 reduced such behavior by decreasing information asymmetry **Mandatory Disclosure of Blockholders and Related Party Transactions** J.A. McCahery,E.P.M. Vermeulen,2011

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