Featured in Law360: 3 Cases Highlight SEC Distinction Between Exec, Co. Liability

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Law360 recently published an article authored by Cooley attorneys Tejal Shah and Bingxin Wu examining three recent Securities and Exchange Commission (SEC) enforcement actions involving public companies that provide insight on the circumstances in which the SEC holds companies versus executives accountable for disclosure violations. As the article explains, the SEC "will likely focus on individual liability when the charges stem from conduct involving what could be characterized as half-truths rather than affirmative misstatements. However, where the conduct at issue involves traditional hallmarks of fraud, such as fraudulent adjustments or entries resulting in material misstatements, public companies are still subject to liability." Read the article to learn more about the cases and what they might mean for future SEC enforcement relating to disclosure violations.

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