

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

March 2, 2026

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.

Contributors



Tejal Shah

[Bio](#)



Bingxin Wu

[Bio](#)

This content is provided for general informational purposes only, and your access or use of the content does not create an attorney-client relationship between you or your organization and Cooley LLP, Cooley (UK) LLP, or any other affiliated practice or entity (collectively referred to as “Cooley”). By accessing this content, you agree that the information provided does not constitute legal or other professional advice. This content is not a substitute for obtaining legal advice from a qualified attorney licensed in your jurisdiction, and you should not act or refrain from acting based on this content. This content may be changed without notice. It is not guaranteed to be complete, correct or up to date, and it may not reflect the most current legal developments. Prior results do not guarantee a similar outcome. Do not send any confidential information to Cooley, as we do not have any duty to keep any information you provide to us confidential. This content may have been generated with the assistance of artificial intelligence (AI) in accordance with our [AI Principles](#), may be considered Attorney Advertising and is subject to our [legal notices](#).