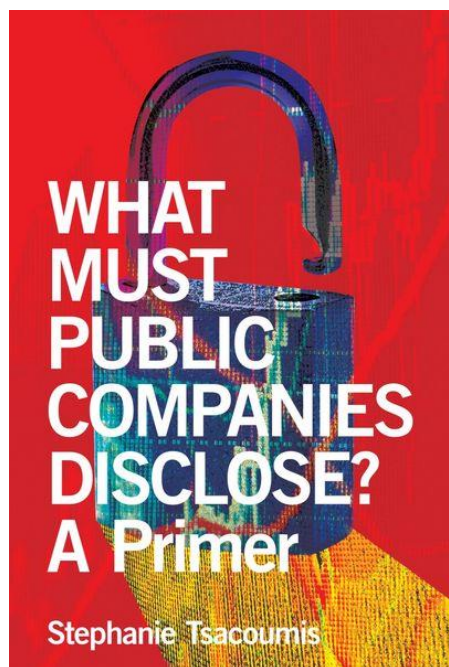# "What Must Public Companies Disclose? A Primer"

What Must Public Companies Disclose? explains – in easy-to-understand terms – the complex disclosure requirements applicable to public companies and their executive officers and directors.

This handy desk reference addresses key operational areas impacted by legal disclosure obligations, including:

- Financial reporting, accounting, and internal controls
- Earnings disclosure
- Risk management and compliance
- Investor relations and communications
- Disclosure controls
- Corporate governance and board operations
- Executive compensation
- Stock ownership and transactions involving executive officers and directors
- Executive compensation practices and procedures

What Must Public Companies Disclose? offers straightforward explanations of disclosure requirements, along with examples and practical tips. Common disclosure situations such as earnings announcements, projections and disclosure of executive compensation and non-GAAP financial information are addressed. Additionally, SEC guidance and comments on key disclosures are highlighted.

Whether you represent, work for, or serve on the boards of public companies, *What Must Public Companies Disclose?* provides a clear and straightforward guide that will acquaint you with the intricacies of this complex and difficult field.

What they're saying

"This book is an extraordinarily helpful tool that should be handy and available for anyone who has responsibility for disclosure, financial statements, and investor communications."

Ed Ryan, former General Counsel, Marriott International

"Its straightforward, nontechnical prose, and concise explanation of the history and context of the SEC's disclosure rules, provide a clear path through the forest of public company disclosure requirements, and succinctly answer the questions that most often arise."

John F. Olson, retired partner, Gibson, Dunn & Crutcher LLP; Distinguished Visitor from Practice, Georgetown Law Center

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