

BFA Attorneys Publish *Law360* Article on Risks of Ending Quarterly Reporting

BFA attorneys George Bauer, William Freeland and Brandon Slotkin have published an article in *Law360* titled "Ending Quarterly Reporting Would Erode Investor Protection." The piece responds to a recent proposal by President Donald Trump to reduce the frequency of corporate financial disclosures from quarterly to semiannual.

The authors argue that such a change would represent a major setback for investor protection, increasing information asymmetries, market volatility, and the risk of corporate fraud. Drawing on the historical development of the U.S. disclosure regime and recent empirical research, they make the case that quarterly reporting promotes transparency, lowers the cost of capital, and strengthens investor confidence.