

Publications

# Investigating Potential Allegations of Backdating Option Grants

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The press recently has reported about several high profile companies that, either intentionally or unintentionally, treated options as granted at an earlier time than they actually were granted, resulting in greater profit potential for executives. Several academics have produced studies that the authors say demonstrate that backdating is prevalent in many companies. Plaintiffs' attorneys have instituted suit against companies for apparent backdating problems and government attorneys have filed criminal charges against corporate officers due to option backdating. Clearly, option backdating is something that corporate counsel should be aware of.

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