



## Submitting Receipts

It is your first job after school. You are an accountant for a small firm in Chicago. One day, your supervisor hands you a set of receipts from a restaurant and lounge, and asks you to process them promptly. He says they were incurred entertaining a client last night. Later, your supervisor's wife stops by to pick him up for lunch and you overhear her telling the receptionist what a great time she had at dinner and dancing with her husband the night before. What do you do?

### Takeaway Lessons

Importance of being prepared before problems arise so you can react well in the moment.  
In real life, wanting to please your supervisor and following the company rules may not always lead to the same answer.

The importance of doing your homework; don't jump to conclusions or act without checking facts.

*Use this 2MC to introduce the concept of personal scripts; spend a little time talking about what, specifically, might be said, and when, and to whom.*

### Issues

Job duty/responsibility  
Fiduciary responsibility for disbursing company funds  
Being a newcomer in the office  
Following supervisor's directions

### Rules and Regulations

Company policy on expenses  
AICLA Code of Professional Conduct (*American Institute Certified Public Accountants*)

### Questions

Why do companies have processes that include checks and balances? What is your role in the process?  
Why is there not just a cash drawer everyone can use?  
How will I be affected if it later emerges that he has been expensing other personal dinners to the company?  
Am I signing off on the accuracy of the expenses? Am I the only one whose name is on the approval form?  
Am I hurting the company if I do not say anything about it?  
What will happen if I approach the supervisor about this?  
Has the supervisor done this before? If so, has anyone else done anything about it?  
Is the situation different for me because I am new to the company?  
Are you sure that you heard his wife correctly?  
Was the client with them? Are you sure you sure he did not go out with his wife after the client event?  
Who does your supervisor report to, and could you approach that person?  
What will you say, and when will you say it? What exact words will you use?

### Resources

Company Code of Conduct  
Company rules on expenses  
Advice from friends at different companies  
Advice from mentor, teachers or family  
Assess your own values and your comfort with processing these expenses; assess its potential effect on your reputation  
Look on the internet for articles or discussion boards for advice because there may be other people that have been in similar situations  
Accountant's ethical resources; read the relevant AICPA code provisions

### Options

Examine the receipt and see if it reveals the number of people present  
Ask the receptionist what the wife was saying in case you were confused or misheard  
Ask the supervisor for names of those present so you can document the company expense  
Ask the supervisor for guidance, telling him you want to accurately complete the company records and ask him if this was a work expense according to the company policy  
Tell the supervisor you are confused because of what you heard his wife say  
Seek guidance from your mentor  
Go to the supervisor's boss and seek guidance about processing the reimbursement  
Ignore what you heard, process the reimbursement and wait until something else comes up to take further action

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