

Tommy Colucci: Is pursuing a career in Tax

Kelly O'Connor: Youngest of 5, all with the same first initial, K

Boone Bischoff: Artist - Enjoys drawing, father was an art critic

It was a normal Monday morning at Colucci and Associates LLP, a private accounting firm located in Boston's Seaport. The firm's practicing partner, Tommy Colucci, was enjoying some Monday cartoons while waiting for his clients to arrive to file their 2020 income taxes. Tommy had a few clients scheduled to come in early that morning, Kelly and Boone, but had told them to come in later because he was procrastinating the work ahead.

Despite Kelly's appointment in a few minutes, Tommy did not care to clean up the banana peels and bread crumbs scattered around his office desk. He was apathetic toward his work environment, and was just looking to get through the day filing taxes. As a matter of fact, this was not out of the ordinary for Tommy. Around the office, he is known for lacking care and professionalism when dealing with clients. Tommy is aware of his reputation, but does not care. As the firm's practicing partner, he is the highest in the chain of command, and does what he wants.

Tommy was just getting up for his hourly bathroom break when, suddenly, the door flies open. It's his first client, Kelly O'Connor. Tommy prompts Kelly to check in with his personal receptionist as he flees back into his office to open Ms. O'Connor's file.

After getting checked in with the receptionist, Kelly sits to wait for Tommy who has handled her four older siblings and her finances for the past four years. Once in Tommy's office, she notices the unorganized folders, days old coffee cups, and half eaten food; however, she overlooks the mess just wanting to get this meeting over as quickly as possible. Kelly dreads this meeting annually due to the foreign tax concepts and complicated matters which Tommy realizes he can use to his advantage. While finishing up Kelly's taxes, he decides to invoice her an additional \$200 than what was standard because he wants to buy a new speaker. After sitting down with Tommy and going over her tax information, he sets her folder onto his desk, they shake hands, and Kelly leaves the office hoping not having to worry about her taxes for another year. Boy was she wrong.

Once Tommy steps back to his desk, he sees the folder titled O'Connor, K. Without checking the information inside, he files the report and sends it off to the IRS. When Tommy takes a closer look at the information, he realizes that this is not Kelly's file, instead it is her sister's. Since Kelly has four older siblings who all start with the same letter, K, it was easy for Tommy to mix up the files when he did not take the time to double check the information. Knowing the amount of time it took him to file Kelly's taxes and that he had another client waiting for him, he did not want to have to deal with fixing his mistake and redoing more work than he had too; therefore, Tommy chose to leave the situation as it is.

As Kelly rushed out the door, Boone sauntered into Tommy's office. Boone's lack of preparedness was a perfect match for Tommy's carefree attitude. While greeting Tommy, the cartoons on the tv behind the desk immediately caught his attention. Tommy asked Boone for

the tax forms that were supposed to have been filled out in the waiting area only to find the form covered in doodles of the characters from the show he was watching. Finding this amusing, Tommy decides to help him sort his forms out anyway. Boone makes most of his money in cash from selling his drawings, so Tommy tells him that without a record of his sales he can't help with his taxes.

Reaching into his paint-stained folder he pulled out what looked like a log containing sales, however none of the writing was legible due to the saturation of what looked like colored water. Upon seeing this Tommy gave up on trying to help Boone and tried to file him out to speak with another client however he was distracted drawing a character on the margin of the paint-stained log. A TV journalist once asked Picasso to twist a paperclip assuming it would be valuable later, and maybe if Boone was more of a household name his cartoons would have been worth something to Tommy and his firm but that was not the case.

Ethics:

From the outset, it is evident that Tommy is an unethical tax accountant. As a tax professional, Tommy has a duty to respect the time and expectations of his clients and employees. Proper care and cleanliness is the least Tommy can do to create a work environment that is conducive to his firm's success. Tommy acts unethically as he disregards the valuable time of his clients, rescheduling their morning appointments for no good reason. Furthermore, his disorganization jeopardizes the integrity of the O'Connor family when he mixes up the files for Kelly and her sister, Kate. Tommy cements his reputation as an unethical accountant when he decides to charge extra for Kelly's appointment for personal gain, despite the standard cost of the work he was performing. These unethical practices ultimately led to Tommy filing the wrong return. Upon recognition of his mistake, Tommy continues to ignore the matter, as it would additional rectifying work. This lazy decision is perhaps the most unethical, and could prove detrimental to Tommy and Kelly's relationship with the IRS.

While reading the rest of the story, it becomes clear that Tommy is not the only unethical actor on this particular Monday morning. Tommy's second client, Boone, comes into the office not prepared for his appointment. Boone is also unorganized, and his drawings act as a client-imposed scope limitation that inhibit Tommy from completing his work. Boone's carelessness with his source documents also present an ethical dilemma in our story.