



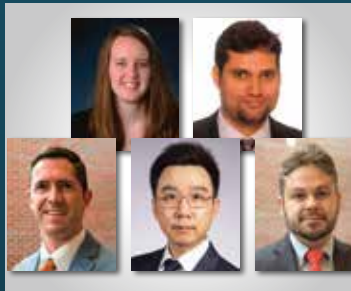
Robert J. Trulaske, Sr.
College of Business
University of Missouri

School of Accountancy • 2018 Newsmagazine

University of Missouri



AICPA Chair Eric Hansen
& MOCPA President Jim
O'Hallaron visit Mizzou



New Accountancy Faculty



School of Accountancy
receives Institute of
Management Accountants
(IMA) Higher Education
Endorsement



KPMG Data Analytics Students on the Quad

Mizzou School of Accountancy continues to flourish in 2018

The *Orin Ethics Symposium* series is designed to increase awareness and understanding of ethics issues in business and accountancy. Past speakers have included:

- Paul Sarbanes-Former US Senator
- Harry Markopolos-Madoff Whistleblower
- Chris Dodd-Former US Senator
- Jeanette Franzel-PCAOB Board Member
- Mike Oxley-Former US Representative
- Sheila Bair-Former Chair of FDIC
- Andrew Fastow- Former CFO of Enron
- Jacob Soll-Professor of History & Accounting at the University of Southern California
- Mark Whitacre-Chief Operating Officer, Cypress Systems Inc.

In Fall 2018, our featured speaker was Professor Emeritus of Accounting at California Polytechnic State University, Steven Mintz as detailed in the announcement below.

Steven Mintz

Professor Emeritus of Accounting – California Polytechnic State University



Orin Ethics Symposium
Friday, October 5, 2018
11:00 a.m. -12:15 p.m.
Bush Auditorium
Cornell Hall

**LEADING THE WAY
IN ACCOUNTANCY**

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accountancy.missouri.edu

Steven Mintz is professor emeritus from the California Polytechnic State University in San Luis Obispo. He received his doctoral degree from The George Washington University. A well-known researcher in ethics, Dr. Mintz has published dozens of articles on business and accounting ethics as well as a textbook titled *Ethical Obligations and Decision Making in Accounting: Text and Cases*. His paper, "Revised AICPA Code of Professional Conduct: Analyzing the Ethical Responsibilities for Members in Public Practice and Members in Business," received the *Max Block Distinguished Article Award* for Technical Analysis from *The CPA Journal*. Dr. Mintz received the *Accounting Exemplar Award* from the Public Interest Section of the American Accounting Association in 2015. He writes ethics blogs under the pseudonym *Ethics Sage*, which are archived on his website, www.stevenmintzethics.com. Drawing from his years of experience as an accounting educator and researcher, Dr. Mintz provides insights into the changing dynamic affecting the accounting profession. His take-away messages will include:

- New ethical standards in the AICPA Code of Professional Conduct
- Challenges to audit independence
- Commercialism in the profession and conflicts of interest
- Financial reporting challenges: non-GAAP reporting and restating financial statements
- Whistleblowing considerations for public and private accountants
- High level of deficiencies in PCAOB audit inspections
- The need for accounting professionals to commit to serving the public interest.

Orin Ethics Symposium



Vairam Arunachalam welcoming the students and introducing Steven Mintz



Dr. Mintz presenting to a full auditorium



From left to right: Steven Mintz, Mariel Liggett, Don Danner, Ajay Vinzé, Billie Cunningham, Tom DeGroot, and Vairam Arunachalam



Student attendees asking questions at the conclusion of Dr. Mintz's presentation



Dr. Mintz speaking to student representatives at breakfast before the event

MU accounting alumnus **Richard M. Orin** (BSBA '49), has established the *Orin Ethics Symposium* in the Trulaske College of Business. Mr. Orin is an attorney and CPA in New York. He earned a BSBA in 1949 from MU and was elected into Beta Gamma Sigma business honor fraternity and Alpha Pi Zeta. While at MU, he was also a member of Alpha Epsilon Pi fraternity. He earned two degrees from New York University: a JD in 1955 and an LLM in taxation in 1957. Mr. Orin is a founding member and former president of the American Association of Attorney-Certified Public Accountants. He was a 1988 DR Scott Memorial Lecturer and is the author of *Professional Ethics* published by the Foundation of Accounting Education. Mr. Orin served in the US Navy in World War II and in the US Army in the Korean conflict. He is the recipient of the Meritorious Service Award presented by the US Selective Service System. He resides in New York and has two children and six grandchildren. He is a member of the College's Herbert J. Davenport Society.

Student Perspectives

Professor Mintz covered a wide array of important topics in his presentation at the Orin Ethics Symposium, including reviewing the “public watchdog” function of accountants, using a baseball metaphor to explain non-GAAP versus GAAP accounting, and assessing the morality of whistleblowing... Prior to Professor Mintz’s talk, I had viewed whistleblowing as a simple decision... By considering the factors that he mentioned, potential whistleblowers need to assess their resources and do what they can for the good of the company and the public.

Casey Frost

For my generation, Professor Mintz suggested that an important thing to remember as we begin our auditing careers is to ask questions when we are unsure of something. Doing so allows us to understand our work on a deeper level... Professor Mintz concluded with the valued advice of “Let your conscience be your guide.”

Bill Clince

Professor Mintz ended the symposium with an impactful question to the audience. The question was how you would feel if your decision was all over the front page of the newspapers? Would you be proud of your decisions or would you be disappointed in yourself? He emphasized that it takes a long time to build a trusted reputation, but it doesn’t take long for it to come crumbling down.

Hannah Dudenhoeffer