

WRITING ASSIGNMENT

Read the article below and write a one paragraph response to the following:

The Acts Discreditable Rule of the AICPA's Code of Conduct forbids accountants from committing acts that discredit the profession of accounting. This begs the question as to what acts are a "discredit" to the profession of accounting. Also, the Rule does not prohibit all discreditable acts; only those that are discreditable to the profession. This begs the question as to which acts are considered discreditable to the profession. Some commentators feel that only misconduct while performing professional activities should be considered to be discreditable to the profession. Others adopt a broader view and consider any egregious misconduct, regardless of whether the act occurs in connection with work activities to be discreditable to the profession. Hence, an accountant who commits domestic violence or evades child support would not be guilty of violating this Rule under the former view, but may be guilty under the latter.

Consider Urban Meyers and his conduct as described in the attached article. If he were judged under above Rule imposed on accountants, do you believe his conduct constitutes an act discreditable to his profession? Draft a one paragraph response. There is no correct answer. The objective of this exercise is to evaluate your ability to convey your thoughts in a paragraph.

Your font of your paragraph should be no larger than Times New Roman, and spacing no greater than 1.5.

THE WRITING ASSIGNMENT IS DUE AT THE END OF CLASS, WEDNESDAY, NOVEMBER 1, 2018

Urban Meyer and Ohio State care more about a game than victims of domestic violence

A “winningest” football coach ignored a decade of signs that his assistant coach was abusing his wife.

By [Laura McGann](mailto:LauraMcGann@vox.com)[laura.mcgann@vox.com](mailto:LauraMcGann@vox.com) Updated Sep 1, 2018, 9:36am EDT

Ohio State’s powerhouse football coach, Urban Meyer, is suspended from Saturday’s season opener against Oregon State, and he won’t be on the sidelines at the next two games either.

Last week, the university [released a report](#) that concluded Meyer had mishandled accusations that his friend and assistant coach Zach Smith had been abusing his wife — beginning with an arrest in 2009 for allegedly pushing his pregnant wife into a wall.

Meyer [fired Smith on July 23](#) after a judge issued an order of protection for Smith’s now ex-wife, Courtney Smith. (Meyer said the decision was “a very tough call.”)

College football reporter Brett McMurphy [published](#) an article a week later that includes text messages, photographs, and documents that make it very hard to believe Meyer did not know anything about Zach Smith’s run-ins with police.

“[Meyer’s] apparent blind spot for Zach Smith seems to have impaired his judgment and his management of the behavior of at least one of his assistants,” investigators working for Ohio State wrote in their report.

On Friday, Meyer [posted an indignant response](#) on Twitter to recent media coverage. He pointed out that investigators gave him the benefit of the doubt about why he said untrue things. “He clearly misspoke and made misstatements, but the reason that happened are complex. Coach Meyer, in our view, did not deliberately lie,” the report states.

The case tests the presumption that so many men are able to get away with sexual misconduct because victims don’t speak up. Many cases that emerged in the past year tell another story: When a victim does speak up, the powerful don’t always want to listen.

Meyer, it seems, did not want to find out the truth about Smith. He accepted denials at face value, despite 911 calls, photographs depicting abuse, his own wife’s concerns about the safety of her friend, and a litany of troubling infractions at work, including some of a sexual nature.

[#MeToo](#) started as a movement to break the stigma around speaking out about sexual harassment and assault, to give victims a voice. But whether it’s a football coach like Meyer, or an executive in a media company, or a manager in a big government agency, again and again, we’ve seen that the problem isn’t always a victim’s silence — it’s the silence of people with the power to do something.

There were a lot of red flags

Meyer apologized publicly last week, saying he wished he had known what had been going on. “There were red flags,” he conceded. “I wish I did a better job knowing things and finding out things. I wish people told me more things. ... I wish I had known more.”

Meyer is right. For about a decade, red flags flapped in the wind, beginning with Smith’s arrest in 2009 after his pregnant wife called the police and said he had slammed her into a wall. Meyer advised Smith to go to couples therapy. (Meyer says he did not believe Courtney Smith’s claim, which Zach Smith told him was not true.)

- In fall 2015, Courtney shared photos and descriptions in text messages and phone calls with Urban Meyer’s wife Shelley Meyer, which suggested she’d been abused. Smith shared the images and details with other coaches’ wives too.
- Shelley texted Courtney asking whether she’d gotten a restraining order. According to McMurphy’s reporting, Shelley wrote, “He [Zach Smith] scares me.”
- From October 2015 through 2016, the Powell Police Department and the Delaware County prosecutor investigated Zach Smith for domestic violence and cyber offenses against Courtney Smith.
- Shelley Meyer contacted the Powell police about the state of the investigation.

Meyer says he does not recall any discussion with his wife about Courtney Smith’s allegations of abuse or her trip to talk to the cops. Investigators didn’t buy it: “Given the closeness of their relationship and Shelley’s concerns, we believe it is likely that Shelley and Urban Meyer had at least some communication about these allegations in late 2015 and were concerned about them.”

Zach Smith, for his part, broke his silence on Wednesday, [lashing out on Twitter](#) at the university for the investigation and stating that he never beat his wife.

Meyer has “significant memory issues”

Investigators looked at a number of questions involving what Meyer knew about Smith, when he knew it, and whether he lied about it.

When Meyer fired Smith on July 23, he exchanged messages with other members of the Ohio State athletic department to decide what to say at a Big Ten media event the next day. They discussed how Meyer might avoid explaining what he knew about incidents involving Smith in 2015. Meyer said the next day at the media event that he did not know anything about them.

Investigators saw the text messages that suggested Smith had talked about the 2015 incidents on the 23rd, only to deny knowing about them on the 24th. Meyer again denied knowing about the incidents in an interview. The investigators were puzzled and couldn’t explain the discrepancy. They concluded that Meyer had “significant memory issues” and that he has taken medication that “can negatively impair his memory, concentration and focus.”

Meyer also received a text from his wife the night he fired Smith that said: “I am worried about Zach’s response. He drinks a lot and I am just not sure how stable he will be. Afraid he will do something dangerous. It’s obvious he has anger/rage issues already.”

According to investigators, Meyer learned how to delete text messages from his phone that were more than a year old. After ducking a records request repeatedly, he turned over his phone, which only had one year of text messages on it.

The gist of the findings certainly trends negative for Coach Meyer. He forgot whether he knew a significant detail, forgot that his assistant coach was arrested and charged with domestic violence, or, more realistically, he just lied about it. His phone was mysteriously wiped after he looked for help on how to wipe a phone. He received a worried message from his wife about potential violence. None of this suggests he's a man looking to take responsibility for his actions.

Ohio State officials read these findings and concluded that his behavior wasn't bad enough to fire him. This is the kind of response that perpetuates systems that protect abusers. Even when caught red-handed, a football coach gets to keep his job because he wins games.