

EMILY DIALS HER PHONE. AFTER A FEW RINGS,  
TIM'S VOICE COMES THROUGH EMILY'S PHONE

TIM: Hello?

EMILY: Tim? Hey. It's Emily Rossi. The CPA. You just hired. For your audit.

TIM: Yeah, yeah, of course. Tell me you've got some good freaking news.

EMILY: I went through the file Kendra sent over, but I need the rest of it.

TIM: That's all of it. We're a startup!

EMILY: What about sale dates? We're going to need those before we can even start, but what you've got is the day you got the check from your clients.

TIM: Close enough.

EMILY: That's not how accounting works.

TIM: Here's how I work. I spend 95 hours a week in a lab. That crap's fine when you're a postdoc, but it's not funny when you have a wife and kids. Now the vultures are circling because I also wasn't completely on top of the accounting?

YOUNG GIULIETTA OPENS THE DOOR AND

ENTERS, WHINING.

YOUNG GIULIETTA: Mom, where's my silver marker?

EMILY: Hang on a sec, Tim. Hey, Giulietta, I'm on the phone with a client. Can you give me a few minutes please?

THE DOOR SLAMS

EMILY: Sorry about that. Thanks for holding. I'm not saying you did anything personally wrong.

TIM: It's not like I took off for the Bahamas with a suitcase full of cash.

EMILY: No, but--okay, accounting 101. You don't count the transaction when the money comes in. You count it when the deal is made. It's called the accrual principle.

TIM: Principle. Like it's a law of physics. Sounds completely arbitrary to me.

EMILY: If everyone gets to control their own version of reality, we're all in deep trouble.

TIM: Controlling reality is what every good startup does.