You are the accountant for a division of a company that is constructing a building for its own use. It is January 2017, and you are working on closing the books for 2016. The CEO of the division stops by your office and says, “I have some questions about our building. Although we started construction at the beginning of June this year, we started planning it at the beginning of the previous year. I believe that we can capitalize interest since then. Check to see if we did capitalize some in 2015. If not, we can take it out of this year's expense and get a double dose. Also, I want you to add lots of overhead to the cost of the building so we can increase our profit for this year. For example, you spent quite a bit of time on the project. So perhaps we could add 1/12 of your salary to the cost of the building. You get the idea?” When the CEO leaves, you check the files and find a letter to an architect dated January 2, 2015. There are numerous subsequent letters to and from the architect.