

The Artist versus the Accountant

A 2-party integrative negotiation exercise by Steven Birmingham

Information known to both parties

An artist and an accountant share an office in the city. Due to a tough economy, they can no longer afford the rent, so they are splitting up and moving where the rent is lower. The moving trucks have already departed, leaving only the following seven items in the now-bare office:

General items:

- 1 blank sheet of green paper
- 1 new sharp #2 wooden pencil w/eraser tip (may not be transferred between parties)
- 1 plastic pen with blue ink (may not be transferred between parties)

Accounting items:

- 1 one-page accounting report for ABC company on white paper
- 1 one-page original document from XYZ company on white paper

Art items:

- 1 drawing of a single triangle in blue ink on white paper
- 1 picture frame (all paper items are the same size as the frame.)

Both parties would like to make the most of their last day in the city by closing as many deals as possible using only the items on hand. To do so, they will need to negotiate over the office inventory. Any items not assigned to the parties through negotiation will be sold to a neighboring business for \$20 each, with proceeds split evenly. Any item taken by an individual but not used is worth nothing. The parties are on their own; no other individuals, real or imaginary, may assist or participate in any way. And, only the items under negotiation may be used to complete business deals; no other items may be assumed or introduced.

Information known only to the artist

You have a rare combination of artistic and analytical skills. When your classmates were playing with coloring books and learning times tables, you were drawing portraits and multiplying 123×456 in your head to get 56,088! Sharing an office with the accountant, whose only art experience is doodling, has been difficult.

The signs, posters, and billboards you designed made the business a success, so most of what's in inventory is rightfully yours. You want to pursue as many of the following opportunities as possible:

1. John Smith wants one unframed pencil drawing of a car and will pay \$100 for it.
2. Eli Watts wants one framed pen drawing of a fish and will pay \$75 for it.
3. Linda Bailey wants one unframed pen drawing showing two triangles and will pay \$25 for it.

The accountant probably doesn't know it, but you have \$15 in cash that could be used in the negotiation or taken home.

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Information known only to the accountant:

Sharing an office has been a challenge. A few weeks ago, the idiot artist grabbed a pen and the first piece of paper in sight, and an important original document from XYZ Company ended up with a fish drawing on the back! The artist is probably still wondering what happened to that drawing. You never really understood artists. Your only art skill is drawing geometric shapes as you doodle on the phone with clients, although the doodles are quite good. The business knowledge, financial discipline, and tax strategies you provided made the business a success, so most of what's in inventory is rightfully yours. You want to pursue as many of the following opportunities as possible:

1. ABC Company will pay you \$100 if they can pick up their accounting report today and you erase the notes you wrote on it in pencil last week.
2. Sue Miller will pay you \$75 to tell her last month's profit. She sold 456 units at \$123 with costs of \$56,088. Your math skills are good, but you'd need a blank sheet of green paper and a writing instrument to do this calculation.
3. Lucky for you XYZ Company doesn't want their document back, but they do want you to call and tell them the 2-digit serial number on the bottom of the page. They will pay you \$25 for that information.

You suspect the artist has a small amount of cash, probably about \$10, that could be used in the negotiation or taken home. You have no cash.

Negotiated Agreement

circle one

1 blank sheet of green paper	artist	accountant
1 new sharp #2 wooden pencil w/eraser tip (no transfers)	artist	accountant
1 plastic pen with blue ink (no transfers)	artist	accountant
1 one-page accounting report for ABC company on white paper	artist	accountant
1 one-page original document from XYZ company on white paper	artist	accountant
1 drawing of a single triangle in blue ink on white paper	artist	accountant
1 picture frame	artist	accountant

Amount of cash to be given to accountant, if any: \$ _____

Additional terms agreed to, if any:

Is artist able to satisfy:

(circle one)

Smith	yes	no
Watts	yes	no
Bailey	yes	no

Is accountant able to satisfy:

(circle one)

ABC Co.	yes	no
Miller	yes	no
XYZ	yes	no

Signature of artist

Signature of accountant

Print name

Print name