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Steven J. Baum, CPA

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resource to clients and a source of insight to accounting community.

In his work for digital asset and blockchain companies, Steve faces the unique challenge of quantifying the value and validating the existence of a novel class of intangible products highly susceptible to market volatility. To do so he has successfully led engineering teams within Friedman to build software to assist in obtaining assurance around the existence of various cryptocurrencies and performing the complex tasks required for audits. Further complicating matters, Steve and his team conduct their business under vague oversight – molding existing guidance to an industry that regulators are still studying. In fact, Steve's practical, hands-on experience with digital asset companies is often solicited by other industry leaders.

What are you doing to make a difference in the profession, your community, the world?

In addition to serving clients, Steve has made himself a resource internally, educating Friedman colleagues on the fundamentals of blockchain technology and the ways in which it could apply to and improve future accounting practices. Steve is also a regular speaker at events and seminars hosted by the Accounting Blockchain Coalition and other professional organizations around the country.

Outside of his work for clients, Steve participates in initiatives organized by Friedman's corporate giving programs Friedman Gives Back, which supports community organizations through volunteer and fundraising efforts.

As blockchain technology and digital assets become more broadly embraced, it is incumbent on the early experts like Steve to shape how the industry advances, including where established business practices are applicable and when superior technology requires the design and adoption of new solutions.

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What accounting conferences do you normally attend?

Anything digital currency, blockchain, or emerging technology relates.

What websites/magazines do you use to keep up on news of the accounting profession?

Mostly newsletters from top digital currency and blockchain company's on changes and impacts in the industry.

[See all of the "40 Under 40" honorees for 2019.](#)

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