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## Review of: *The Big “R”: A Forensic Accounting Action Adventure, Second Edition*

**REFERENCE:** Crumbley D, Ziegenfuss D, O’Shaughnessy J. **The big “R”: a forensic accounting action adventure, 2nd ed.** Durham, NC: Carolina Academic Press, 2008, 241 pp.

This book is intended for use as an interesting supplement to a standard textbook in a forensic accounting course. The ‘big “R”’ to which the title refers is *risk* and the authors attempt to use a mystery format, complete with serial killers, criminal profiling, and—most importantly—*baseball* to lure readers into the world of forensic accounting. The areas of internal and external auditing are also presented within the context of the mystery.

The story line involves what at the outset appear to be random killings in various cities, but a baseball historian who hears about them realizes that there is a connection between the places chosen. Some of the characters’ names have striking similarities to historical figures in forensic science or baseball—e.g., William Douglass, the criminal profiler, and Fleet Walker, the internal auditor for the New York Yankees. As the killings continue, the statistical component of the killer’s choices becomes more apparent and the reader is made aware that the method chosen to apprehend the criminal is more important than the person’s identity. On a parallel course with the limited success of the more standard methods of forensic investigation, paradigms of forensic accounting are used in this case to decipher fraudulent financial statements. Each chapter begins with a quotation from a prominent person in the accounting world; however, although I did not know who these people were and had to look them up, I assume they would be familiar to students of forensic accounting. The book contains two helpful appendices containing lists of attributes of internal auditors, the competency framework for these auditors, and ratios and laws used in the accounting field to ascertain whether fraud has been committed.

Each chapter focuses on a different killing and is named for the city or baseball field in which the killing occurs. Located within each chapter are narrative sections containing reminiscences of events in

baseball history; these are quite extensive and sometimes detract from the ongoing quest for the killer. The premise of the mystery is interesting and the use of a forensic accountant as part of the crime-solving team adds an unusual twist to the usual blend of feints, red herrings, and downtrodden police officers. Unfortunately, however, the accounting portions of the book often feel like lectures while the baseball vignettes and statistics go on for page after page. The authors try to make their characters somewhat realistic by adding a few personal details here and there, but these characters remain largely one-dimensional, and thus the reader never feels a connection with any of them. There were also several errors of plausibility within the story line that would be immediately obvious to anyone with a background in forensic science or criminal investigation. For example, the FBI agent from the National Center for the Analysis of Violent Crime, who is part of the crime-solving team, has to be told of the role of accountants in the Al Capone arrest and conviction. In another instance, the FBI agent gives his card to a medic who has just witnessed a patient’s death and says, “Get the cause of death to me as soon as possible.”

This book follows on the heels of author Crumbley’s other publications which attempt to use fiction to describe and generate interest in a field that is normally considered less than thrilling by the general public. As a supplement to a textbook in a college class, *The Big “R”: A Forensic Accounting Action Adventure* laudably attempts to integrate forensic accounting with mystery solving. However, the strained nature of this integration is difficult for the reader to overcome. The book threatens to alienate a substantial segment of the forensic student population, because it requires the reader to be highly knowledgeable about baseball while it places little emphasis on the hard forensic sciences by portraying the latter in a haphazard manner. That said, I applaud the authors’ desire to pique the interest of college students in forensic accounting and internal and external auditing—by choosing a plot both improbable and entertaining—but the baseball wins out.

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