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### The Big R: A Forensic Accounting Action Adventure

The novel written by three professors, Crumbley, Ziegenfuss, and O'Shaughnessy denotes to the series of terrifying chemical and biological murders that took place in the series of successful baseball games, which serve as the reasons of these horrible accidents (Crumbley, Ziegenfuss, and O'Shaughnessy). The book is extremely useful for the accounting area as it combines popular sport games, serial murderers, auditing, anthrax and risks. The forensic accounting is represented in an absolutely innovative manner as we discover the topic through the series of well-known successful baseball games and the murders on stands that followed these sport competitions.

The book begins with the observation of the series of heinous murders that resulted in the falling rate of the baseball games attendance and the following crisis for the common national pastime that is now recognized as the biggest and the heaviest crisis period of all times for the baseball sport games within the sphere. This results in hunting for the murderer on the national scale that is organized by the government authorities and FBI.

Within the book, readers also get acquainted with the series of important aspects of professional work within the sphere of internal financial accounting. The serious attention is being paid to the risks, and the Big R is represented as the main risk that might result in the organization's failure. The three main types of risks are studied and analyzed in order to properly

evaluate them and the potential danger they represent to the financial accounting if the auditor does not pay serious attention to them (Crumbley, Ziegenfuss, and O'Shaughnessy 33-37).

The best and the brightest character that can be seen in the book is Fleet Walker. This internal auditor working for the New York Yankees gets involved in hunting for the criminal (Crumbley, Ziegenfuss, and O'Shaughnessy 53). Walker unites with the representatives of the law enforcement authorities and FBI in order to catch the murderer, and stop the crisis period within the national pastime area. Following this character, we see the correct and effective decisions the auditor has to make, and later, the techniques he implements, which finally result in the needed conclusion.

In addition, in this frame, the whole amount of necessary characteristics and skills of the professional within the sphere of forensic accounting comes to the new scale. Moreover, the experience Walker gets is much more complicated than it is traditionally regarded. Furthermore, the new amount of necessary professional features and purposes, for the auditor, are coming out during the murder hunting. The new meaning is given to the risk management as one of the key aspects of successful financial accounting. Moreover, the authors concentrate on such important spheres as the detection of fraud, self-assessment and the interpersonal skills that might play the decisive role in the series of cases. In addition, talking about the negative characters, it is important to underline one of the antiheroes that are represented within the book, Milt Pappas. He is the former pitcher of the Chicago Cubs that is regarded as the person that is framed by the murders as the one responsible for the killings. In fact, he has got unclear reputation (Crumbley, Ziegenfuss, and O'Shaughnessy 231-233). This person is not regarded as reliable and, therefore, can have an attitude to the murderers. Fleet Walker, finally, finds out that the empire that was regarded by Pappas as the betrayer was killed after the game that has not been successful for

Pappas. As a result, he was really extremely upset. In general, the main negative characters of the novel are the murderers that Walker together with the FBI special agent William Douglas and the local CPA financial accounting specialist, Fred Campbell are trying to find.

The character Fleet Walker is one of the main characters of the novel. The person that is involved in the baseball sport area and the high level professional that joins the hunting for the main aim – to restore that stable position of the baseball sport games and stop the series of murders that took place after the successful matches. This person really enjoys his new job as he has moved to the New York Yankees in the beginning of the novel. He is a skillful and experienced auditor that now understands the importance of all the three main issues within the auditing that include not only financial statements, but also compliance and operational areas. His high level professionalism also makes him a perfect analytic and detective, as it was mentioned by Douglass during the period of their cooperation in the process of hunting the criminals (Crumbley, Ziegenfuss, and O'Shaughnessy 178).

It is important to mention that Fleet Walker is characterized, first of all, as the sports historian and, only then, as the internal auditor. He was married and enjoyed watching the intellectual TV shows in the evening. This kind of easy analytical entertainment was also an additional exercise that helped him in the process of hunting the murderer and, finally, finding out who was the criminal. Fleet was an African American, as well as his wife, Florita (Crumbley, Ziegenfuss, and O'Shaughnessy 72-75). It is also underlined that people had to look attentively at this couple to find out their ethnicity as they both had coffee with extra cream skin color. They had met in the childhood when they lived close to each other, and since that time, they were together. He was named after his father's favorite baseball player as at the moment of his birth, Fleet's father was in Korea, and his mother decided to give him this name to be sure that the

husband would appreciate the name of his son. He was an only child, and he used to grow up reading a lot of his father's books that were generally about the sport and sport heroes. That gave him an ability in the future to work on the radio.

Fleet considered himself to be a humanist, or, as he used to call himself, "a humanitarian". He donated money to the different worthy causes, such as the National Negro College Fund, and was ready to give the last dime for the purpose that he found to be worth it. He used to give a pair of his old shoes to the homeless person, and used to make such things really often (Crumbley, Ziegenfuss, and O'Shaughnessy 75).

Talking about the chapters of the book, all of them are necessary parts of the plot, and each of them produces a certain impression that is necessary to understand the novel and to analyze the professional attributes of the auditing professional. The 13<sup>th</sup> chapter "Top of the Ninth" impressed me a lot, where we see the conclusion to which Fleet comes and directly informs Douglass about his hypothesis. The chapter represents the final stage of the coordinated work of the main characters that now looks perfect as they can coordinate their actions in a perfect way, and they understand each other even quicker than a reader. In addition, the atmosphere within the novel reaches the edge, and it is possible to feel the high pace of the action. In addition, in the second part of the chapter, Fleet, finally, finds out who is connected to the murders, and the way how all the prior facts result in the final identification of the murderer (Crumbley, Ziegenfuss, and O'Shaughnessy 227-228).

In contrast, the 3<sup>rd</sup> chapter gives a minimum of important information on the topic. There were various discussions between Fred Campbell and the Chief Officer of Providence police department George Crawford that did not help them to find the murderer and gave zero information about the effective accounting or audition. Fleet Walker had not been presented in

the chapter and the uncertain ideas and hypotheses brought Crawford to the thought that Walker can be suspect in the murders. This fact, as a part of the fatal flaw, was also presented in the process. The Chief had not enough information about the murders and the collected data have not been researched properly that resulted in the extra suspects and the loss of time. The other fatal flaw can be seen in the 5<sup>th</sup> chapter when Walker and Douglass compare their professional work, and Walker tells Douglass more about audition. Moreover, Walker explains the abbreviation CIA that in audition refers to Certified Internal Auditor. He says that, after the end of the Cold War, the United States need more these specialists than real CIA agents, and adds that in Russian Federation the prior KGB agents have now become auditors that is not in fact true and cannot possibly happen in real life (Crumbley, Ziegenfuss, and O'Shaughnessy 102).

The biggest fatal flaw was the conclusion to which Walker came in suspecting Milt Papas as the murderer since the DNA analysis and fingerprints that have been found did not match with his DNA and fingerprints. This case is the perfect example of how important for the auditor is to be careful when putting out such predictions and accusing a person of fraud as there can follow a lawsuit of the suspect that will result in serious problem for the organization and its image within the society.

In conclusion, the book is a perfect combination of theory and practice. It also includes different aspects of life, and makes the audition necessary and actual sphere of knowledge. There can be implemented particular improvements to make the book more informative and topical. First of all, it can be extremely useful to include in the book the series of cases that can be connected to the general topic and that took place in the nearest time. The book tells about the life order, the theories and hypotheses that were up to date several decades ago. Second, the additional information on the recent cases can make the book more useful for the contemporary

audition researchers and students that want to get deeper knowledge in accounting, audition and the various financial issues.

In addition, the information about the effective audition strategies and the theoretical basis is essential for the successful auditor, it could be represented in a broader way within the chapters. There have been a series of moments in the 3<sup>rd</sup> and 4<sup>th</sup> chapters that could be followed by the theoretical information that might be useful regarding the possible steps the auditor can make in the concrete cases. The theory can also be followed by the contemporary remarks and changes as the lack of this information is being felt while reading studying the main concepts that have been researched and analyzed within the book. These details need to be taken into account as they might have improved the final impression of the book and the effectiveness of the theoretical issues that are included in the novel.

Works Cited

Crumbley, Larry, D., Douglas E. Ziegenfuss, and John J. O'Shaughnessy. The Big R: An Internal Auditing Action Adventure (2d Ed.). Durham: Carolina Academic Press, 2007: Print.