

Accosting the Golden Spire

Throughout the usual work of accountants, there is the constant pressure to follow the principles of GAAP. Audit procedures are prescribed and due adherence to the rules will produce statements of historical results and current fiscal condition, which meet all the criteria.

—Melvin I. Shapiro, CPA

Accounting the Golden Spire

A Financial Accounting
Action Adventure

Fourth Edition

D. Larry Crumbley

Christine Betts

Stacy A. Mastrolia

Robert “Zeke” Sarikas



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Accosting the Golden Spire is fiction, and all the characters and adventures are imaginary. Any resemblance to actual persons, living or dead, is purely coincidental.

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Preface

This supplementary text may be used near the end of a principles of accounting course, at the beginning of an intermediate accounting course, or in an accounting ethics course. The educational novel would be ideal for an MBA program which has a light coverage of accounting or could also be used in CPA firms' in-house training programs.

Accosting the Golden Spire: A Financial Accounting Action Adventure mixes financial fraud, crime, ethics, and accounting together to provide a better way of learning the accounting process. If used as a supplement to an accounting course or a principles of finance course, this gripping and at times humorous novel provides a painless way of learning many accounting and finance principles. This suspenseful novel put accounting concepts into words a novice can understand and enjoy. Since much of the plot is in foreign countries, the book could be used in an introductory international accounting or finance course.

Lenny Cramer, a professor at the Wharton School, operates a small forensic accounting firm. He teaches, testifies before Congress, and appears as an expert witness in a court battle. The real action occurs when he investigates financial fraud in a friend's jade shop. This investigative accountant uncovers a plot to steal treasures from a remote Asian country in political turmoil.

Featuring a sleuth who handles balance sheets and income statements the way most detectives handle guns, the humorous characters put accounting and business concepts into real-life individual and business decisions. Along the way business practices and political controversies, contemporary individual and corporate planning, forensic accounting, tax fraud and avoidance, and the

dynamic and exciting life of CPAs and financial consultants are elucidated in a way both students and instructors will find gripping as well as informative.

The novel approach is an excellent substitution for a dull practice set and is a flexible teaching tool to overcome boredom in the classroom. The concepts and attitudes a novel teach last long after the dull facts in a textbook are forgotten. We suggest that you do not spoon-feed your students. Add some excitement and adventure.

Classroom tests of the third edition and the previous two published editions have demonstrated repeatedly that students enjoy reading instructional thrillers, and they learn the accounting concepts more readily than through traditional texts. Some testimonials are listed below:

“Proves that the phrase ‘suspenseful accounting’ is not necessarily an oxymoron.”

— *Wall Street Journal*

“Master of the teaching novel, a new form of instruction designed to explain to students what CPAs really do.”

— *Accounting News*

“He focuses on protagonists like the forensic accountant—the investigator of ledgers—allowing the otherwise dry material to take on the aura of mystery. The dramatic intrigue, in turn, helps the student-reader to retain the principles.”

— Administrator

“I had never read an accounting novel before. It is a ‘novel’ idea which helped me to want to read more. Usually accounting books are rather dry. Making the topic more interesting and adding drama and humor is important in teaching. It keeps the learner engaged. I enjoyed reading *Golden Spire* very much.”

— *Accounting Major,*
California State University, Northridge

Discussion, true/false, and multiple-choice questions are available to adopters.

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