

Computer Encryptions in Whispering Caves

**Computer Encryptions in
Whispering Caves**
An AIS Action Adventure

SECOND EDITION

D. Larry Crumbley

TEXAS A&M UNIVERSITY-CORPUS CHRISTI

Veronica Paz

INDIANA UNIVERSITY OF PENNSYLVANIA

Jeanne David

UNIVERSITY OF DETROIT MERCY

Lawrence Murphy Smith

TEXAS A&M UNIVERSITY-CORPUS CHRISTI

Stephanie Walton

LOUISIANA STATE UNIVERSITY



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Computer Encryptions in Whispering Caves: An AIS Action Adventure is fictional, and all the characters and adventures are imaginary. Any resemblance to actual persons, living or dead, is purely coincidental.

For more information about forensic accounting, see:
<http://faculty.tamucc.edu/dcrumbley/Crumbley%20Websites/crumbley-websites.html>
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Dedicated to Edith Battles

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Preface

This instructional novel may be used to supplement coverage of information technology in any accounting course. The novel is particularly well suited for use in an accounting information systems (AIS) course or auditing course at the undergraduate or graduate accounting level. The novel also could be used to provide practical knowledge of AIS to general business or industrial engineering students. The supplement could be used in an accounting firm's inhouse training program, a forensic accounting course, an MBA course, an accounting course in law school, or a basic computer course.

The novel is an adventure story involving crime, accounting information systems, fraud, the Internet, digital forensics, litigation services, cybercrime, and more to provide a better way of learning the vocabulary and concepts of accounting systems. When used as a supplement to an accounting course, this gripping, and at times, humorous novel provides a painless approach to acquiring a grasp of contemporary accounting and business issues. Its overall goal is to prepare an individual for a lifelong learning experience, by putting computer concepts into a scenario which a novice can understand and enjoy.

The novel's protagonist is Jack Sourdin, a professor at the University of Southern California, who teaches, testifies before Congress, consults, and travels to Brazil and Colombia. The real action occurs when his doctoral student, Bennett Bristol, investigates the strange activities at Cedar Lawn Cottage. Topics mentioned include information technology, internal controls, ethics, accounting cycles, systems development, forensic accounting, cyberspace, blockchain, prescriptive analytics, with special emphasis on cybersecurity, data mining, and data analytics.

In determining how learning occurs, curriculum reformers have often ignored the important factors of student incentives and interests — sometimes

called engagement triggers or the scenario principle. The novel approach is a flexible teaching methodology which brings a sense of mystery and adventure into the classroom and the computer laboratory. The concepts and perspectives presented in a novel endure long after textbook facts have been forgotten. The bottom line: do not spoon-feed your students.

Professors David Brecht and Merle Martin believe that “accountants must adapt to computers as a new economic reality, to an increased ability to leverage transaction data for business advantage, and to vastly more complex information needs.” Prior research finds that the use of novels in the classroom stimulates students’ creativity, improves interpersonal and communication skills, and results in higher teachers’ ratings.

Newly licensed CPAs need skills and knowledge in these areas according to Ken Tysiac:

- Business intelligence.
- Data management, analysis, and reporting.
- Predictive analytics.
- Cybersecurity risk management.
- IT risks, controls, and assurance.
- Information security governance.

Comments and suggestions are welcomed.

Dr. D. Larry Crumbley, CPA, CFF, CRFAC, MAFF, FCPA
donald.crumbley@tamucc.edu