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ACCOUNTING IN FICTION

by S. Ray Granade

2/28/2017

Studies about:

"The Accountant in Fiction." *Accountancy* 92 no. 1050 (Feb 1981): 94.
Abstract: Reviews *The Bourne Identity* by Robert Ludlum.

Barrett, William C., III. "My Life in Crime: Chronicles of a Forensic Accountant." <http://www.accountingweb.com/technology/trends/my-life-in-crime-chronicles-of-a-forensic-accountant>.

Beard, V. "Popular Culture and Professional Identity: Accountants in the Movies." *Accounting, Organizations and Society* (1994): 303-318.

Bougen, P.D. "Joking Apart: The Serious Side to the Accountant Stereotype," *Accounting, Organizations and Society* (1994): 319-335.

Boys, P. "A Source of Accounting History: Somerset Maugham." *The Accounting Historians Notebook* (Fall 1994): 7-9, 24.

Brieschke, Patricia A. "The Administrator in Fiction: Using the Novel to Teach Educational Administration," *Education Administration Quarterly* 26 (November, 1990), 376.

"Company Promoters I Have Known." *The Accountant*, 36 (6 April 1907): 443.

The current number of *The Grand Magazine* contains an interesting article under the above heading which is one of a series entitled Confessions of a Accountant. The company promoter by the author is a little different to the kind that usually finds its way into fiction but in so far as there can be said to be a distinct type of promoter the kind here described is probably more true to life than the conventional one. A note is appended to the article that all the statements therein contained are true and are literally transcribed from the author's note-books. It is very usual, however, for fiction to be published in this form that the assertion need not, we think, be taken too seriously. On the other hand, doubtless many of our readers will bear us out when we say that the experiences of a Chartered Accountant are stranger than any fiction, and that, therefore, it is quite possible that the article appearing in our contemporary is really a statement of actual occurrences. Whether history or fiction, it is certainly interesting of its kind.

"CPAs on Film." *California CPA* 76 no 8 (Mar/Apr 2008): 28.

Abstract: This article presents several films that feature certified public accountants, including "Midnight Run," "The Accountant," "Nickel & Dime," and "Stranger Than Fiction." It describes the qualities of accountant characters portrayed in the films and identifies actors who played those characters.

[Zach Helm wrote the screenplay for "Stranger Than Fiction," starring Will Ferrell and Maggie Gyllenhaal, and "Mr. Magorium's Wonder Emporium," starring Dustin Hoffman, Natalie Portman, and Jason Bateman. I mention Zach Helm because his movies house some pretty endearing accountants.]

Dillon, Matthew. "The Mentor." *In the Black* 78, no. 8 (Sept 2008): 23-24. Interview with Ruth Owens, retired from managing law firms but working full-time to mentor refugee women in Australia. She worries about insufficient support for helping refugees settle into Australia. She has never forgotten her challenges as a female accountant and young professional mother. She relaxes with non-fiction books and sudoku.

Dorocak, John R. and S.E.C. Purvis. "Using Fiction in Courses: Why Not Admit It?" *Law & Literature* 16 (No. 1, 2004): 65-91.

Evans, Lisa and Ian Fraser. "The Accountant's Social Background and Stereotype in Popular Culture: The Novels of Alexander Clark Smith," *Accounting, Auditing & Accountability Journal* 25, no. 6 (2012): 964 - 1000. Explores the social origins of Scottish chartered accountants and the changing stereotype portrayed in popular fiction through the lens of detective novels by Scottish chartered accountant Alexander Clark Smith which contribute to understanding the construction of accounting stereotypes and of the social origins of Scottish accountants. Working class access to the profession was a reality; so was class division within it. Smith was ahead of contemporary professional discourse in creating a protagonist who combines positive aspects of the traditional stereotype with qualities of a private eye action/hero, and who uses accounting skills to uncover corruption and address social wrongs. This unconventional portrait may have been incongruent with the profession's preferred image. Member-portrayed public image (stereotype) would have signaled and maintained the profession's collective status and aided leadership recruitment from social elites. Smith's portrayal of accountants in personal and societal settings at a time of profound social change, as well as his background in the Scottish profession, provide a rich study of social origins of Scottish chartered accountancy during the first half of the twentieth century. His novels are popular and innovative in the construction of their hero and of accounting itself; they merit attention because of their potential to influence the construction of accounting stereotypes within popular imagination.

Gaviria, Roberto Escobar with David Fisher. *The Accountant's Story: Inside the Violent World of the Medellín Cartel*. Grand Central Publishing, 2009. Arguably the largest and most successful criminal enterprise in history, at times the Medellín drug cartel was smuggling 15 tons of cocaine a day, worth more than half a billion dollars, into the United States. Roberto Escobar knows—he was the accountant who kept track of all the money.

Greene, Anna Maria. "On a Sci-Fi High." *CA Magazine* 135 no. 9 (Nov 2002): 8.

How accountant and science-fiction writer Derwin Mak developed an interest in science-fiction; information on his books.

Maltby, Josephine. "Accounting and the Soul of the Middle Class: Gustav Freytag's Soll und Haben." *Accounting, Organisations and Society* 22 (no. 1, 1997): 69-97.

Pollard, Arthur. *The Representation of Business in English Literature*. London: IEA, 2000.

How has business been represented in English literature? The question is important because novelists are prominent among the "intellectuals" whom Hayek regarded as the gatekeepers of ideas and are thus influential in determining the view which people form of business.

Stewart, James B. *Den of Thieves*. New York: Simon & Schuster, 1992. While not a novel, this highly readable and engrossing examination follows Milken and Boesky's insider trading deals. An excellent review of the regulatory framework supporting the stock exchanges and corporate financial reporting.

Walker, Stephen P. "An Early Challenge to the Accountant Stereotype? The Accountant as Hero in Late Victorian Romantic Fiction." *Accounting Historians Notebook*, 18 (No. 2, Fall, 1995): 13-14, 32.

West, Brian P. "On the Social History of Accounting: *The Bank Audit* by Bruce Marshall." *Accounting History* 6 (No. 1, 2001): 11-31.

Bibliography of fiction about accountants: [probably should be divided into characters, plot device, and focus--and perhaps add no real value in looking at accounting]

Abraham, Daniel. *The Dragon's Path, The Dagger and the Coin Series*. Orbit, 2011.

Cithrin bel Sarcour's a young orphan, raised by the bank, and entrusted with moving her nation's funds through a war zone. As the series continues, she gains power and cunning, becoming a banker for the Medean Bank, and coming closer and closer to the truth behind the war of the Free Cities.

Ball, F.N. *Metatopia 2023*. Thames Bank, 1961.
Featuring population control and meritocratic focus on the university system as the best source of good governance.

Bennett, Paul. *Due Diligence*. Time Warner, 1995.
Nick Shannon is out, out of prison and out for justice. All he wants is to put his life back together—and to find the man who crippled his sister and killed her boyfriend. He's got a job in "due diligence"—assessing the price to be paid to take over a company—so at least that's a start. Then his boss is murdered, and what better prime suspect than an ex-con?
The Shannon series focuses on frauds which Nick Shannon uncovers.

_____. *Collateral Damage*. Warner Books, 1998.
Nick Shannon, on parole for the mercy killing of his sister, and seconded to the Fraud Squad, is involved in a small-time fraudster's case which is looking less and less petty. Wary of other people's personal agendas, Nick traces a web of deceit and corruption to a cliff-hanging finale.

_____. *False Profits*. Sphere, 1998.
In Nick Shannon's third adventure, he is still seconded to the Fraud Squad and part of investigating an insurance company whose policies don't seem to match their premiums. When a director dies in suspicious circumstances, Nick goes under cover in their Docklands offices where he discovers a willing work force but a management with an arrogance which could easily prove to be criminal.

_____. *The Money Race*. Sphere, 1999.
Nick Shannon is at last his own man and has set up his own investigation business specializing in corruption and fraud. His first client is a small businessman and local councillor whose daughter has disappeared at the same time as several hundred thousand pounds of council funds. Her father is sure she has been abducted; Shannon isn't so certain. He suspects that if he can trace the money he will find the girl, and while obstacles are strewn in his path, often violently, he doggedly follows a paper trail which reveals a level of local government corruption which puts Idi Amin to shame.

Block, Valerie. *None of Your Business*. Ballantine Books, 2003.

Mitch Greiff, celebrity tax accountant and partner in a prestigious Manhattan firm, is at the center of this heist-gone-wrong story in New York.

Bridge, Ann. *The Numbered Account*. Chatto & Windus, 1960.

Julia Probyn, like most people, knew very little about anonymous numbered accounts in Swiss Banks. Until her cousin, Colin Munro, asked her to look into the matter of one containing a fortune, for his fiancée Aglaia Armitage, left to her by her Greek grandfather. Then Julia learned a great deal.

Broat, I.G. *Junketeers*. Barrie and Jenkins, 1976.

This story follows two men and the code by which they live: semi-illiterate Harry Samson, rising from obscurity to international acceptance in a twilight world where a fortune won or lost is not a matter of survival; and Mike Grover, Harry's lifelong, narcissistic sidekick, who tells how he does it.

Brockmann, Suzanne. *Kiss and Tell*. Loveswept, 1996.

On vacation at home, heroine kisses at a New Year's Eve masquerade party and falls in love.

Brown, Richard and Beverly. *The Rose Engagement*. Kent Information Services, 1996.

A Cleveland CPA firm lands a prestigious audit of the White House. Once underway, the engagement begins to go terribly wrong as the audit tests reveal exceptions that could indicate widespread illegal acts. As the auditors attempt to resolve the apparent irregularities, White House officials stop at nothing to halt the audit. This action-packed adventure follows how the CPA firm copes with extreme pressure from the highest levels of government; how it confronts threats to the lives of the firm's partners, staff, and their families; and how it deals with unwanted media attention to solve a mystery that threatens the institutions of the Presidency.

Budden, Derek. *No Accounting for Murder*. Book Guild, Ltd., 1986.

Cooke, Deborah. *Kiss of Fire* (Dragonfire, Book 1, of many). Signet, 2008. Sara Keegan gives up a past life as an accountant to run her aunt's New Age bookstore and fall in love with a dragon shape-shifter.

Cooper, Roderick. *Open Verdict*. London: Robert Hale, .

Quiet, diminutive accountant Stanley Plackett is caught up in a mystery he does not understand.

Coover, Robert. *Universal Baseball Association Inc, J Henry Waugh, Prop.* Plume, 1971.

High on story, focus on baseball, questionable accounting connection.

Crumbley, D. Larry. *The Ultimate Rip-Off: A Taxing Tale.* Thomas Horton & Daughters, 1998.

Upright IRS agent battling a crooked agency commissioner who steals \$758 million in tax revenue in connection with a plot to build a neutron bomb.

[originally title by Iris Weil Collett, 1991; now in multiple editions.]

Collett, I.W. and Jim Greenspan, *Accosting the Golden Spire.* Thomas Horton & Daughters, 1988.

Collett, I.W. and L.M. Smith. *Trap Doors and Trojan Horses: An Accounting Action Adventure.* Thomas Horton & Daughters, 1991.

Collett and Forgione. *Costly Reflections of a Midas Mirror.* Thomas Horton & Daughters, 1995.

Crumbley, Larry and Stanley H. Kratchman. *Deadly Art Puzzle: Accounting for Murder.* Dame Publications, Inc., 1996.

Crumbley, Larry, Gary Giroux, and Bob Myers. *Nonprofit Sleuths: Follow the Money.* Dame Publications, Inc. 1997.

Crumbley, Larry, Smith, and Edith Battles. *Computer Encryptions in Whispering Caves.* Dame Publishing, 1998.

Ziegenfuss, Doug, D. Larry Crumbley, and John O'Shaughnessy. *The Big R: A Forensic Accounting Action Adventure.* 2nd ed. Carolina Academic, 2014.

Smith, Kathy, Murphy Smith, and Larry Crumbley. *The Bottom Line is Betrayal.* Dame Publishing, 1995.

Reps, David N. and Larry Crumbley. *Simon the Incredible: A Novel.* Dame Publishing, 1998.

Hassel, Crumbley and Battles. *Chemistry In Whispering Caves.* Dame Publishing, 1998.

Crumbley, D. Larry, Christopher G. Jones, and Stacy Mastrolia. *Accosting the Golden Spire.* Carolina Academic Press,

Davies, L.P. *Assignment Abacus.* Doubleday, 1975.

Dickens, Charles. *A Christmas Carol in Prose, Being a Ghost Story of Christmas.* London: Chapman and Hall, 1843.

Scrooge, Marley, Cratchitt, and Fezziwig are accountants.

Dickinson, Seth. *The Traitor Baru Cormorant.* Tor, 2015.

Baru vows to avenge her father's assassination by bringing down the oppressive Empire of Masks from within. She goes to their school and excels there studying puzzles, riddles of coin and account-books, geometry

and calculus. She hopes to go to Falcrest and begin her campaign against the Empire but instead is assigned to Aurdwynn, a chaotic land that has never fully submitted. She must prove herself as the Imperial Accountant while plotting against the Empire and hiding her secret.

Dodge, David. *Death and Taxes*. Macmillan, 1941.

Jim Whitney finds that his partner in a small CPA firm has been murdered just as he was about to file a huge tax refund claim on behalf of the daughter of a former client who had been assessed massive taxes and penalties on profits from a bootlegging operation. As the filing deadline approaches, Whitney works on his own and with the police to find his partner's killer and to prove to the IRS that the client had been taxed on profits attributable to a fellow bootlegger. Good description of basic responsibilities in tax practice. Writing career began when he bet his wife Elva that he could write a better mystery novel than the one she was reading. He drew on his professional CPA experience to create his first series character, San Francisco tax expert and reluctant detective James "Whit" Whitney. *Death and Taxes* was published by Macmillan in 1941. He won five dollars from Elva.

_____. *Shear the Black Sheep*. Macmillan, 1943.

A typical murder case: won't know the murderer until the very end, but fun to try to guess, especially in this society full of high-budgeted movies. Hero Whit Whitney is a CPA who knows nothing about being an investigator but finds himself involved in this complicated adventure.

_____. *Bullets for the Bridegroom*. Penguin, 1944.

Whit Whitney and fiance Kitty, driving to Reno for a quickie marriage, stop at an old friend's house where it becomes very clear that he has house guests with bad manners and that all is not well in Reno.

_____. *It Ain't Hay*. New York: Dell, 1946.

A potential client looking for a CPA to draft a second set of books and to file a fraudulent tax return approaches Jim Whitney. He wants to avoid experiencing what the IRS did to Capone by reporting suitably disguised profits from a marijuana-smuggling ring working out of Half Moon Bay on fishing boats that go to Mexico for both a legal and a highly illegal catch. "Whit" declines and is beaten up. He works with police to trap the ne'er-do-well. There is not much technical detail in this novel, Dodge's fourth and last featuring Whitney; however, this quick read delivers a definite lesson about professional ethics.

Drury, Tom. *The Black Brook*. Houghton Mifflin, 1998.

Paul Emmons—accountant for a minor mob figure, laundering money and arranging art forgery—is AWOL from the witness protection program. He’s supposed to be in Spokane but instead runs a B&B in Belgium and not infrequently visits Connecticut, scene of his crimes. Emmons leaves his wife, returns to Connecticut, and blunders into a swing-reporter job.

Dunlap, Sue. *Death and Taxes*. Jill Smith Mystery 7. Delacorte Press, 1992.

When most feared and hated IRS auditor Philip Drem is murdered, junk food junkie Jill Smith finds a long list of suspects among Berkeley’s eclectic community.

Eccles, Marjorie. *Account Rendered and Other Stories*. Robert Hale Ltd, 2003.

Twelve stories, with locations as far apart as Cairo, Vienna, Armenia, South Africa, and Great Britain; different time scales, spanning the years from 1900 to the present, through two world wars; and varying themes of love and hate, jealousy and revenge. Old scores are settled and personal animosities and wrongs are well-remembered. One theme unites them all—murder.

Erikson, Steven and Ian Cameron Esslemont. *Gardens of the Moon. Malazan Book of the Fallen, Book 1*. Tor, 2005.

Tehol Beddict uses his accountancy for good in *Reaper’s Gale*. After hiding his personal wealth through the purchase of islands, which he turned into refugee camps, he is persuaded by Shand, Hejun, and Rissarh to strike at the Letherii Empire in a more direct way. He uses his financial knowledge to borrow giant amounts of money, which he then abruptly spends in order to crash the market and create chaos, which the Malazans use to their advantage. He and his manservant, Bugg, provide comedy in an otherwise fairly grim series.

Farrelly, Gail. *Beaned in Boston*. Chicago Spectrum, 1995.

“As different as they seem, accounting and mystery writing actually have a lot in common: both deal with details, both are structured, both require intricate and involved thinking. And, on a personal level, both have been an important and fulfilling part of my life.” *Beaned in Boston* is about murder at a finance convention.

Francis, Dick. *Risk*. Fawcett, 1977.

Protagonist Roland Britten is an accountant and auditor who has brought down a number of embezzlers and that may be why he’s been kidnapped. Thin on technical accounting details but provides a nice overview of some

practical and ethical issues posed in the operation of a small private practice.

Garrison, Kate. *Unbalanced Accounts*. Little Brown & Co (T), 1986.

The year was 1977, when everybody smoked in the office, nobody earned a living wage, bosses called clerks “my girls,” and any idiot could get a job with the State of New Jersey. Onto this scene came down-at-heel Trenton divorce detective Nick Magaracz, looking for nine thousand dollars in stolen welfare checks. Solving this case looked like a lead-pipe cinch, until bodies began to fall.

Garfield, Brian. *Death Wish*. McKay, 1972.

Successful New York accountant Paul Benjamin is enjoying a three-martini lunch when a gang of drug addicts breaks into his home. After finding very little money, they brutally attack Paul's family, killing his wife and leaving his daughter comatose. Grief-stricken and aware that the police are unable to bring the criminals to justice, he decides to take matters into his own hands. Armed with a revolver and a self-destructive compulsion, he sets out to rid the city of its villains and exact revenge on those who destroyed his life.

Goldratt, Eliyahu and James Cox. *The Goal*. 3rd ed. Croton-on-Hudson, NY: North River Press, 2012.

A management novel about the goal of profit that criticizes cost accounting and traditional production and inventory management techniques, among other things. The un compelling story creates a framework in which students can debate the appropriate uses of the EOQ model, standard costing, and the nature of bottlenecks. Good results have been reported in graduate classes adopting this novel.

Greeley, Andrew M. *Irish Lace*. Tor, 1997.

Nuala Anne McGrail, accountant in romance/mystery/historical fiction series, native of Carraroe, County Galway, Ireland, and popular and very successful professional singer, is married to Chicago native Dermot Michael Coyne, is “fey,” or psychic (one of the “dark ones”), and relies on intuition to help solve mysteries rooted in the past.

While investigating her nightmarish vision of a notorious Civil War prison camp, Nuala Anne McGrail and boyfriend Dermot Michael Coyne find their courtship interrupted by corrupt politicians, a gang of art thieves, and international terrorists, in the sequel to *Irish Gold*.

_____. *Irish Gold*. Forge, 1995.

Nuala Anne McGrail, student at Dublin's Trinity College, is beautiful the way a Celtic goddess is beautiful—not that Dermot Michael Coyne of Chicago has ever seen one of those in his twenty-five years—unless you count his grandmother Nell, who left Ireland during the Troubles with her husband Liam O’Riada, and who would never tell why they left. Somebody else remembers, though—or why is Dermot set upon by thugs?

_____. *Irish Eyes*. Forge, 2001.

Beautiful Irish spitfire Nuala Anne McGrail now lives in Chicago with husband Dermot and their new baby, Nelliecoyne, fey like her mother, can see past as well as future. Both have had strange vibrations from a place on the lake where a shipload of Irish-Americans lost their lives a hundred years ago.

_____. *Irish Mist*. St. Martin’s, 1999.

Beautiful and vivacious “Celtic witch” Nuala Anne McGrail has finally agreed to marry Dermot Michael Coyne but they’ve barely tied the knot when Nuala’s psychic “spells” begin again: visions of a burning castle, the captain of the infamous “Black and Tan” police force, a wild woman from Chicago, and bloodshed—all somehow connected—lead the two to remnants of a mystery long buried in the mist of Ireland’s turbulent and violent past. How did Kevin O’Higgins, murdered leader of the movement to free Ireland, die? And who among the living will do whatever it takes to keep Nuala and Dermot from finding out?

_____. *Irish Cream*. Thorndike, 2005.

Nuala Anne McGrail, a fey, Irish-speaking woman from Galway blessed with the gift of second sight and a knack for unraveling mysteries, and her hapless husband and accomplice, Dermot Michael Coyne. This spirited couple has untangled many a knotty mystery, both at home in Chicago and back in Erin. Now they return in another captivating blend of romance, humor, and intrigue.

_____. *Irish Stew!* Forge, 2003.

Nuala Anne McGrail returns, along with her devoted husband Dermot, to lend her second sight and irrepressible personality to another savory concoction of equal parts of love, humor, and intrigue.

_____. *Irish Crystal*. Thorndike, 2005.

This latest tale of engagingly fey heroine Nuala Anne McGrail begins with a foreboding dream of some terrible impending evil. Dermot Michael Coyne, Nuala’s adoring husband and spear-carrier, knows better than to ignore his wife’s second sight, but from whence does this nameless peril originate?

From the Homeland Security goons determined to deport the Irish-born Nuala on the basis of nothing more than vague suspicions and accusations? From spiteful neighbors campaigning against their family's beloved Irish wolfhounds? Or from the tangled dealings of the Currans, a prosperous clan of Irish-American aristocrats, with whom Nuala and Dermot have recently become acquainted?

_____. *Irish Tiger*. Forge, 1995.

Wife, mother, lover, celebrated singer, and problem solver Nuala Anne McGrail has a tender side that she often shows to her devoted friends and family. But when those under her protection are in danger, she becomes a veritable Irish Tiger, akin to the fierce warrior women of ancient Erin. With Dermot, her loyal husband, in tow, there are few mysteries she can't untangle.

_____. *Irish Whiskey*. Forge, 1998.

Nuala Anne McGrail is almost more than any poor mortal man can handle without losing his sanity: her beauty causes shortness of breath in men of all ages, she's strong, she's smart, she's witty, she sings like an angel, and—to top it all off—she's psychic, or fey as they say in the Old Country.

But our man Dermot Michael Coyne, "accidental millionaire," part-time writer, and full-time worshiper of Nuala, seems to be bearing up pretty well in as much as Herself has consented to marry him.

_____. *Irish Love*. Forge, 2001.

A novel of modern Ireland, a country that is sometimes plagued by violence as Nuala Ann McGrail and her husband, Dermot, embark on another thrill-packed adventure in search of a long-lost treasure, a quest that could threaten their lives.

_____. *Irish Tweed*. Forge, 2009.

Nuala Anne and her daughter have taken up karate to fight off schoolyard bullies harassing the family, while their incredibly shy nanny, Julie, is courted by a new fellow. Dermot pores over a memoir of a famine refugee whose family died of a mysterious fever, looking for clues into the illness' real cause.

Greene, Graham. *Loser Takes All*. Viking, 1959.

A modest, comfort-inclined accountant, Bertram, plans a budget wedding and honeymoon with fiancée Cary; one of Bertram's firm's owners, nicknamed "Gom" for "Grand Old Man," suggests that Bertram and Cary instead sail to Monte Carlo on his yacht and wed there. They agree, getting them out of the element in which they thrived together and in over their

heads at their hotel and casino in Monte Carlo when Gom fails to show up on time. Bertram develops a “system” and begins to win big in the casino. The whole story is an unhinging of Bertram and his relationship with Cary. The undercurrent is class: a gulf between the Goms of the world and the Bertrams. Bertram’s winnings suddenly put him in an advantaged position, one is no more earned or deserved than Gom’s birthright was earned or deserved.

Greenwood, Robert. *Spring at the Limes*. Hodder & Stoughton, 1963.

Grisham, John. *The Firm*. New York: Bantam Doubleday Dell, 1991. The novel centers on the life and work of a young associate tax attorney caught between his law firm and the FBI. He struggles to maintain his professional obligations to clients and firm while seeking to escape his firm’s illegal activities and unsavory clients. Good on procedural aspects and strong on professional ethics but criticized by attorneys for having the hero perform too many accounting tasks (e.g., tax return preparation). (Sidney Pollack’s “The Firm” [Paramount, 1993] is based on the novel but differs from the book in several important, typically Hollywood, ways: more action, less paperwork; and the hero does not give up his law practice.)

_____. *Skipping Christmas*. New York: Doubleday, 2002. A hilarious look at the chaos and frenzy that have become part of our holiday tradition.

Hamilton, Ian. *The Water Rat of Wanchai*. House of Anansi Pr, 2011. Forensic accountant and martial arts expert Ava Lee’s early days working for the mysterious businessman Uncle as they track down large sums of money that have disappeared. One of Uncle’s longtime friends has requested help for his nephew, who needs to recover five million dollars from a business deal that went sideways. Ava immediately is off on a global hunt for the missing money that has her dodging shady characters.

Hammer, Richard. *The CBS Murders*. William Morrow, 1987. A true story of greed and violence in New York’s diamond district includes b/w photos.

Hart, Carolyn. *A Settling of Accounts*. Doubleday, 1976. In 1966, Kay Emory is a gentle and respectable antiques dealer; not even her closest friends know about her long-ago life. When a business trip to London exposes her to a ruthless killer that only she can identify, Kay must call upon the deadly skills gained in her secret past to save herself and those she loves.

Hartley, L.P. *Perfect Woman*. Companion Book Club, 1956.

A witty story about the twists and turns of human relationships, as true now as it was in 1954 Chartered accountant Harold Eastwood, conventionally minded, chances to meet Alec Goodrich on the train, travelling first-class with a third-class ticket. Alec is a best-selling novelist. He soon finds Harold's knowledge of income tax allowances useful and when Alec pays a visit to the accountant, his wife Isabel, who yearns for culture and literature, quickly takes up the fantasy to be his mistress. However, not she but Irma, Austrian barmaid at the tavern, has caught Alec's wayward fancy.

Howard, Linda. *Cutting Edge*. Mira, 1995.

While working for Carter Engineering, troubleshooter Brett Rutland is furious that an embezzler stole \$54,000. Always hard, cool, and totally in control, Brett drives himself into the investigation, even when the culprit appears to be firm accountant Teresa "Tessa" Conway caught.

Jackson, James Montgomery. *Bad Policy*. Barking Rain Press, 2013.

Seamus returns to Cincinnati after a routine business trip to discover his home a crime scene. The murder victim posed in his basement is an acquaintance who endured the six pack: bullets to his ankles, knees, and elbows. Forced to prove his innocence, Seamus uncovers a twisted trail that leads back to his Boston roots. He's stunned to learn the truth about his father's death and the resulting divorce of Boston's Irish mafia and the Provisional IRA.

James, Erica. *Act of Faith*. Orion, 2001.

Character-driven, relationship-based story of grief in two couples, one of whom is an accountant, with the Anglican faith a backdrop.

Jevons, Marshall. *Murder at the Margin*. 1978.

Cinnamon Bay Plantation seemed the ideal Caribbean island getaway. But for distinguished Harvard economist Henry Spearman it offered diversion of a decidedly different sort and one he'd hardly anticipated: murder. While the island police force's investigation leads everywhere and nowhere, diminutive, balding Spearman, who likes nothing better than to train his curiosity on human behavior, conducts an investigation of his own governed by the laws of economics. Theorizing and hypothesizing, Spearman sets himself on the killer's trail as it twists from postcard-perfect resort beaches and manicured lawns to the bustling old port of Charlotte Amalie to densely forested hiking trails with perilous drops to a barren offshore cay.

_____. *The Fatal Equilibrium*. 1985.

For Dennis Gossen, economics department whiz kid currently being considered for tenure, it's definitely death. Turned down by the Promotion and Tenure Committee, Gossen commits suicide. Or does he? It's hard to imagine why a young man with a brilliant scholarly future—at Harvard or not—would come up with an equation in which the opportunity cost of killing himself (a high price, considering potential earnings) would be outweighed by the emotional cost of failing to receive tenure.

_____. *A Deadly Indifference*. 1995.

Ingenious amateur sleuth Harvard professor Henry Spearman—who uses economics to size up every situation—is sent by an American entrepreneur to Cambridge, England. Spearman is to scout out for purchase the most famous house in economic science: Balliol Croft, former dwelling place of Professor Alfred Marshall, John Maynard Keynes' teacher and the font of modern economic theory. A near miss for the entrepreneur and the bizarre murder of Nigel Hart, master of Bishop's College, soon make it clear that the whole affair is risky business. When a second corpse turns up, Spearman realizes that his own life is in peril as he finds himself face to face with the most diabolical killer in his experience.

Pseudonym for William Breit, Professor Emeritus at Trinity University, and Kenneth G. Elzinga, Robert C. Taylor Professor of Economics at the University of Virginia. The two friends and colleagues teamed up for their first murder mystery after Breit mentioned his idea of writing a detective novel with an economist-sleuth. The pen name Marshall Jevons is derived from two nineteenth century economists, Alfred Marshall and William Stanley Jevons. The first mystery, *Murder at the Margin*, was published without referencing the true identity of its writers, who created a fictional biography for the author: "Marshall Jevons is President of UtilMax, Inc., an international consulting firm headquartered in New York City. A former Rhodes Scholar, he holds advanced degrees in economics, biochemistry, and oceanography. Mr. Jevons is an Olympic medal holder in kayaking whose hobbies now include rocketry and the futures market in cocoa beans. He is a native of Virginia but prefers to call 'home' the Queen Elizabeth 2. This is Marshall Jevons' first novel." Henry Spearman, protagonist of all three novels, is a Harvard economist who uses economic theory to solve crimes. Both entertaining and educational, Marshall Jevons' mysteries are regularly used as teaching tools in college-level economics courses.

Johnson, B.S. *Christie Malry's Own Double-Entry*. Picador, 2001.

Poor and disaffected young Christie Malry learns the principles of double-entry book-keeping while taking an evening class in accountancy and working in the local bank. He orders his life according to those principles,

exacting payment for perceived “debits.” All accounts are settled, often in alarming ways.

Johnson-Hodge, Margaret. *True Lies*. Kensington, 2004.

A love triangle that involves a child, the story has little to do with accountants and more with African-Americans.

Keneally, Thomas. *Schindler’s List*. Touchstone, 1993.

Oskar Schindler’s accountant and financial advisor Itzhak Stern figures prominently in novel and movie.

Klempner, Joseph T. *Shoot the Moon*. St. Martins Press, 1997.

All his life, Michael Goodman has stayed in the comfort zone: never taking any chances, never breaking any rules. Now, Goodman, bookkeeper, father, and widower, is about to change his ways. Suddenly, the accountant, desperately trying to find a job and pay his daughter’s mounting medical bills, is in possession of a load of pure, undiluted heroin. With a white-hot bag of powder and scarcely a clue, Goodman leads cops, Drug Enforcement Administration, and one very sexy woman on a wild-goose chase through the deadly world of New York City drug dealing. It’s a wild ride that might make Goodman rich and might even land him in love—as long as it doesn’t kill him.

Krauss, Edward M. *Solomon the Accountant*. Devora Publishing, 2006.

The first generation of Post World War II Jewish baby boomers were adapting not only their language and customs, but even their courting habits to their adopted land. It was an age of soda fountains, DeSotos, and synagogue dances. Solomon is a product of his age. But friendship, family, and the security of his accounting profession are no match for the one column in his ledger that never seems to balance.

Lamb, J. Dayne. *Questionable Behavior 1*. Zebra, 1993.

International accountant Teal Stewart looks into the death of Mark Konstat, a journalist who has been investigating the mob’s moves on the Boston banking system.

_____. *A Question of Preference*. Teal Stewart Series 2. Zebra, 1994.

Teal, a CPA called “a financial Sherlock Holmes” in a *Boston Globe* review, is vying for partnership in her accounting firm when her best friend asks for help. Three-dimensional supporting cast, including an overeating criminal attorney and a retirement-age hit man, and Massachusetts and Baja California backdrops add to the pleasures of this absorbing page-turner. Lamb is a former Price Waterhouse CPA.

_____. *Unquestioned Loyalty* 3. Zebra, 1995.

Teal Stewart has finally made partner at Clayborne Whittier, one of the country's foremost financial institutions. But there's no time to rest on her laurels when rumors are flying that a close colleague is going to be "transitioned out." Down-sizing isn't the only thing that's keeping the hive humming. A senior manager has launched a sex-discrimination suit, while Teal's own protégé is raising dangerous questions about an important client. Then there's Laura Smart, the sexy young thing who's made her way from the word processing pool to the executive suite by way of a sizzling affair with Teal's boss. Suddenly Teal is treading a corporate minefield. The firm's most zealously guarded secrets are fast becoming public knowledge. As Clayborne Whittier partners scramble for their fragile futures, Teal juggles professional discretion with determined detection. Her relationship with Hunt Houston, architect, friend, and sometime lover, hangs in the balance as Teal attempts to unravel a nasty case of blackmail, betrayal, and multiple murder.

Lathen, Emma. *Accounting for Murder*. New York: Avon Books, 1964.

"A mystery involving miscalculations and murder at the National Calculating Company, where an accountant is found strangled with his adding machine cord" by a well-respected and -read mystery author whose themes were generally finance-oriented. A detective novel set mainly on Wall Street, it features a banker as detective and a textbook author accountant who is murdered while trying to investigate corporate skullduggery on behalf of angry shareholders. The novel provides some insight into auditing inventories and expense accounts, and is strong on corporate politics.

Lines, Paul. *Old Accountants Never Die*. Re&d Ltd, 2013.

Takes the reader on a journey from one man's despair, through betrayal, new love and revenge to tragedy. Accountant John Landen finds himself facing crisis on two fronts. His business is being beset by financial and regulatory problems and his marriage is breaking down. The CEO of his largest client, Henry Rayne, wants him to manipulate their latest financial statements, threatening to change professional advisers if Landen does not acquiesce to his request. Unknown to Landen, the reason for this request is to enable Rayne to acquire control of a listed corporation through a reverse takeover process. Despite the risk, following a visit to his client's premises and a review of the financial statements, Landen refuses to comply with the request. To address his business problems, Landen offers employee Stewart Mann an equity share. Unknown to Landen, Rayne decides to fund Mann's share purchase as a way of gaining information that can be used to persuade Landen to change his mind about changing the company accounts.

When this doesn't work, Rayne and co-conspirator Lynne Simmons embark on a series of covert actions which further increase Landen's business problems. Finally, recognizing that Landen would hinder the planned takeover, Rayne provides Mann with funds to make Landen an offer for the remainder of his business that he cannot refuse. Having just discovered that he has terminal cancer, Landen reluctantly agrees to sell his business. Landen discovers that not only is Rayne behind his increased business problems, and is funding Mann's offer for the business, but also that Rayne has been having a secret affair with his wife. Landen decides on revenge. Enlisting the help of two friends, retired city specialist Len and publican Charlie, he develops a plot to foil Rayne's takeover objectives. Rayne's daughter, distraught by the way that her father and Landen's wife have cheated on him, approaches Landen. The two fall in love. Landen is shocked when Karen wants to support his plans for revenge, but she is able to persuade him, Len, and Charlie that she is serious. A race against time follows as the revenge plot unfolds. Can Landen and his friends foil Henry Rayne's takeover objectives in time? More importantly, can they complete before Landen finally succumbs to his illness?

Lovely, Linda. *Final Accounting*. MuseItUp Publishing, 2012.

Nexi Ketts has reinvented herself—new name, new look, new life. She makes her living catching corporate cheats, partial atonement for dear old dad's embezzling ways.

McCourtney, Lorena. *Dear Silver*. Doubleday, 1997.

When Silver receives an icy letter ending her relationship with Chris Bentley, she is shocked because she doesn't know him! Wanting to alert him to his mistake, she responds to the letter but berates him for the insensitive way he handled their "break-up." To her surprise, Chris returns to explain how the error occurred, and Silver soon begins a tentative relationship with the man who turns out to be a fellow Christian. His workaholicism causes him to violate a commitment to both Silver and the Lord; another break-up results. Only a merciful and loving God can help Chris find a way back to his Dear Silver. Christian romance.

Martin, George R.R. *A Song of Ice and Fire*. Harper Voyager, 2012. 7 vols, Game of Thrones tie-in.

Master of Coin is obviously a powerful position in Westeros, running the treasury of the Seven Kingdoms. When "A Game of Thrones" starts, Petyr Baelish, who seems to produce money from thin air, competently holds the position. Tyrion Lannister begrudgingly takes over after his father Tywin becomes the Hand of the King and soon realizes that Baelish's main

strategy for keeping the Iron Throne in the black was borrowing money from the Iron Bank of Braavos.

Martin, Marianne K. *Love in the Balance*. Naiad, 1998.

Lesbian love among Connie and Kasey and Sharon faces a killer in this same-sex romance story that is secondarily a mystery.

Mel, F.H. *The Accountant*. London: Remington & Co., Ltd., 1894.

Marshall, Bruce. *The Bank Audit*. London: Constable, 1958.

An English accounting firm partner hears that a fraud has taken place at a bank audited by his firm's French branch office. He offers the auditors a reward if they uncover the fraud. The novel, set in 1930s Paris, has many auditing details, and explains the importance of numerous auditing procedures, including third-party verifications. It is also a humorous look at the life of auditing juniors, and their position in the food chain.

Marsten, Richard. *The Spiked Heel*. New York: Holt, 1956.

A conglomerate takes over a New York high-fashion shoe manufacturer when the founder's children prove unable to manage the firm competitively. The conglomerate sends a representative to assist with the merger, but he has ideas of his own. The cost accountant exposes his plot and saves the day. Plentiful detailed descriptions of the manufacture and costing of high fashion shoes (small batches in a job-costing framework), and how this differs from that of mass-production shoes.

Morris, Lynn. *Balcony*. Bethany House, 1997.

Johnnie James is a successful accountant with a prestigious Atlanta firm when her newest client brings her to Táino Castle, an island fortress once the stronghold of an infamous pirate and now a luxury hotel. Owner Esteban Ventura proves an elusive package of contrasts. Johnnie's sanctuary, a wrought iron balcony high above the rocky cliffs in the tower suite, provides an exquisite view of the sea. But the tower is rumored to be haunted, and Johnnie is quickly introduced to the eerie voices filtering through the castle's labyrinth of darkened tunnels. When pirates begin prowling the placid waters of the Caribbean, Johnnie wonders if the castle's history has forever tainted the surrounding beauty. Christian fiction writer's debut novel.

Mortimer, John. *Dunster*. Viking, 1993.

Dick Dunster and Philip Progmire have been friends and adversaries since their school days. Progmire's work as an accountant with Megapolis Television has him close to Dunster, also at Megapolis, engaged in an

exposé of war criminals, focusing on a blown-up church and the massacre of the whole population of a small town during the Italian campaign.

Naylor, Clare. *Dog Handling*. Ballantine, 2002.

Witty and well-written light-hearted look at relationships in Sidney/New South Wales.

Newby, P.H. *The Barbary Light*. London: Faber and Faber, 1962.

An accountant specializing in corporate liquidations is experiencing a mid-life crisis. While having an affair, he takes advantage of a client. Includes some description of accounting practice, raises liquidation business moral issues, and presents a clear violation of professional ethics. (The Institute of Chartered Accountants disbars him after holding formal hearings into his conduct.)

North, Freya. *Pip*. Heinemann, 2003.

Love story of a laid-back clown and a high-flying accountant.

Parker, K.J. *The Folding Knife*. Orbit, 2010.

A man—boy at the time—starts working at bank, builds up a vast amount of money running the bank, becomes the First Citizen of a faux-Rome country, and then through political and economical manipulation, rules his country. No sword fighting, no magic; it's politics, banking, and economics. A strain of accountancy runs through it.

Potts, Sharon. *In Their Blood*. Oceanview Publishing, 2010.

Born into a life of privilege, Jeremy Stroeb loves freedom, loathes responsibility, and drops out of college to start backpacking across Europe. He crashes back to brutal reality when parents Rachel and Daniel Stroeb are murdered in their Miami Beach home.

Pronzini, Bill. *The Crimes of Jordan Wise*. Thorndike, 2006.

Jordan Wise is a mild-mannered accountant with a large San Francisco engineering firm in the late 1970s. By his own admission, the first thirty-four years of his life were dull, empty. But that all changes when he meets and falls in love with Annalise Bonner, an ambitious young woman who craves excitement, a life on the edge.

Pynchon, Thomas. *Bleeding Edge*. 2013.

A “defrocked” certified fraud examiner gets drawn into a mind-boggling intrigue involving hackers on the Deep Web, technology gurus, dotcom entrepreneurs, and terrorists in the period around 9/11. A wonderful fantasy and great satire about New York City.

Queen, Ellery. "The Ides of Mike Magoon." in *The Calendar of Crime*. Little, Brown, 1952. (Written when tax day was March, not April, 15.) In the merry month of May, Ellery Queen made a trek to Gettysburg to witness an annual celebration—and an annual murder. February found the ingenious Ellery locked in a furious battle of wits with a dead US president. These are but two of the twelve appointments with crime that make up Queen's baffling calendar of conundrums. Each elegant enigma ticks off all the surprise and excitement that have made Queen the dean of American detective fiction.

Reich, Christopher. *The Devil's Banker*. Dell, 2004. Adam Chapel follows the money in fighting terrorism in this book from an author with a banking background.

_____. *Rules of Deception*. Anchor, 2009. Dr. Jonathan Ransom, a surgeon for Doctors Without Borders, is climbing in the Swiss Alps with his wife, Emma, when she falls into a hidden crevasse and dies. Twenty-four hours later, Jonathan receives an envelope addressed to his wife containing two baggage-claim tickets. Puzzled, he journeys to a railway station only to find himself inexplicably attacked by the Swiss police. Suddenly forced on the run, Jonathan's only chance at survival lies in uncovering the devastating truth behind his wife's secret life.

_____. *Rules of Vengeance*. Anchor, 2010. Months after foiling an attack on a commercial jetliner, Doctors Without Borders physician Jonathan Ransom is working under an assumed name in a remote corner of Africa while his wife, Emma, desperate to escape the wrath of Division, the secret American intelligence agency she betrayed, has vanished into the netherworld of international espionage. Both look forward to sharing a stolen weekend in London—until an ambush on a convoy of limousines turns their romantic rendezvous into a terrorist bloodbath.

_____. *Rules of Betrayal*. Anchor, 2011. In 1980, a secret American B-52 crashes high in a remote mountain range on the Pakistan-Afghanistan border. Nearly thirty years later, and spanning locales from those peaks to New York City, a terrible truth will be revealed. Jonathan Ransom returns as the resourceful doctor thrown into a shadowy world of double- and triple-agents where absolutely no one can be trusted. To stay alive, Ransom must unravel the mystery surrounding his wife—an enigmatic and lethal spy who plays by her own rules—and discover where her loyalties truly lie.

_____. *The Runner*. Island/Delacorte, 2001.

Immediate post-WWII. U.S. attorney Devlin Judge has come to Europe as part of an international tribunal to try Nazi war criminals. But Judge has his own personal agenda: to find Erich Siegfried Seyss, the man responsible for his brother's death.

_____. *Prince of Risk*. Doubleday, 2013.

Fearless New York hedge-fund gunslinger Bobby Astor is on the verge of making his biggest killing ever. But everything changes when his father, venerable chief executive of the New York Stock Exchange, is murdered along with the head of the Federal Reserve in a brazen, inexplicable attack on the South Lawn of the White House. In the moments before his death, Astor's father sends Bobby a mystifying text message: a single word that Bobby soon realizes offers the only clue to the identity of his father's killer and the terrifying motivation behind the attack.

_____. *Numbered Account*. Dell, 1998.

Swiss banking. A job he shouldn't have taken, a woman he shouldn't have loved, a secret he shouldn't expose—if he wants to live. Nick Neumann had it all: a Harvard degree, a beautiful fiancée, a star-making Wall Street career. But behind the dazzling veneer of this golden boy is a man haunted by the brutal killing of his father seventeen years before.

Remnant, John. *The Visiting Moon*. Robert Hale, Ltd, 1950.

Rendell, Ruth. *Lake of Darkness*. Bantam, 1986.

Martin Urban is a quiet bachelor with a comfortable life, free of worry and distractions. When he unexpectedly comes into a small fortune, he decides to use his newfound wealth to help out those in need. Finn also leads a quiet life, and comes into a little money of his own. Normally, their paths would never have crossed. But Martin's ideas about who should benefit from his charitable impulses yield some unexpected results, and soon the good intentions of the one become fatally entangled with the mercenary nature of the other. The old adage that no good deed goes unpunished comes to a startling, haunting conclusion.

Roberts, Nora. *Holding the Dream*. Jove/Signet, 1997.

1 of Dream trilogy, accountant Kate Powell is caught up in an embezzlement scandal and dealing simultaneously with love. Predictable for Nora Roberts readers, but decent characters and plot.

_____. *Daring the Dream*. Jove, 1997.

Margo Sullivan had everything a young woman could ask for. But while growing up along the rocky cliffs of Monterey, she couldn't help but dream of bigger things. Daughter of the Templeton's stern Irish housekeeper, Margo had been treated like a member of the family. Deep down, she knew that money could not buy the thing she craved most—her mother's acceptance.

_____. *Finding the Dream*. Jove, 1997.

Laura Templeton found out the hard way that nothing in life is guaranteed. Daughter of a wealthy hotelier, she had always known comfort, privilege, and security. But by thirty, her storybook marriage had been destroyed by her husband's infidelity. Laura's divorce left her both emotionally and financially devastated—but determined to rebuild her life without the Templeton fortune.

Robinson, Peter. *Final Account*. Berkley Hardcover, 1995.

Money and murder change hands in the new Inspector Banks novel. When he investigates the brutal and premeditated murder of a wealthy accountant, Banks discovers that the quiet family man lived a double life that has made him twice as many enemies.

Sanderson, Brandon. *Mistborn: The Final Empire*. Tor, 2007.

A skaa on Scadriel, Dockson worked on a plantation until he saw his lover attacked and murdered by Lord Devinshae. He flees and, despite not being an Allomancer, works his way up to being Kelsier's right-hand man. Dockson is an all-around administrator, not just accountant, but his organizational skill allows the crew to work far harder against The Lord Ruler, and makes him a vital part of the resistance even after Kelsier's death. 1st book of a trilogy.

Sexton, Rodney. *A Little Rebellion: April 15 Surprise*. Writers Club, 2000.

After a client's suicide and an unprecedented IRS attack on his tax practice, CPA Karl Mendel plans what he hopes will be the final solution to an income tax system out of control. Assisted by close friends and professional associates, Mendel uses a personal tragedy and his belief in American freedom to fuel his war on what he refers to as the American KGB. With flying skills honed as a Marine pilot in Vietnam, Mendel takes to the air in his planned assault on the U.S. income tax system. Help from Beatrice Gimble, a former IRS programmer and current CPA partner of his best friend, Terry Garcia, leads Karl inside the main computer facility run by the IRS. Unaware that he is being watched by powers beyond the IRS, his "forced" dealings with a Russian "mole" leads Karl and his partners into dangers they had not considered and threatens the woman he loves more

than life itself. Author Rod Sexton is a practicing CPA living near Houston, Texas with his wife. While in Vietnam, Sexton was attached to the First Marine Air Wing. After active duty, he earned his Bachelor of Business Administration and Master of Taxation degrees. *A Little Rebellion* is his first work of fiction.

Shalvis, Jill. *Instant Attraction*. Kensington, 2009.

Initial book in The Wilders series, it has decent plot, characters, with main character Katie leaving her stereotypical accounting life after an accident; it's a modern romance novel that stretches over 3 volumes.

_____. *Instant Temptation*. Kensington, 2012.

T.J. Wilder is the perfect package of breathtaking adventure and raw sex appeal. Even better, he's about to reconnect with the one woman he's never been able to forget....

_____. *Instant Gratification*. Brava, 2009.

Stone Wilder is no less a daredevil bad boy than the rest of his brothers, especially when the thrill of a lifetime is about to arrive in a surprising package....

Shelton, Connie. *Deadly Gamble*. Intrigue, 1995.

In this debut mystery series novel, Charlotte "Charlie" Parker, accountant and partner in an Albuquerque private investigation firm, is visited by old school friend, Stacy North. Stacy's Rolex is missing and she begs Charlie to help locate it before her husband finds out. Stacy had been seeing another man, Gary Detweiler, and he's the one she suspects of stealing the watch. Charlie and her sidekick dog, Rusty, retrieve the missing watch and all should be well. But three days later, Detweiler is murdered. Stacy is the prime suspect. Female CPA teams with her PI brother in Albuquerque to solve crimes. 16 books in series as of 2017.

_____. *Vacations Can Be Murder*. Intrigue, 1995.

2nd Charlie's Hawaiian vacation doesn't turn out like she planned. Her first day there, she takes a helicopter ride; she and pilot Drake Langston see a dead body on the rocks below. When Drake's friend, Mack, is arrested for the murder, Charlie agrees to help.

_____. *Partnerships Can Be Murder*. Intrigue, 1997.

3rd Also entitled *Partnerships Can Kill*. Back in Albuquerque after her vacation, Charlie is reunited with her lovable doggie and is happy to be home until she runs into an old friend whose business partner dies of an apparent suicide. The woman calls on Charlie for help; she and her

sleuthing pooch find their own lives in danger as they work to discover the truth.

_____. *Small Towns Can Be Murder*. Charlie Parker Mystery Series #4. Intrigue, 1998.

4th When Charlie and her friend Sally visit the small northern New Mexico town of Valle Escondido, they learn that a friend has died of a miscarriage. Suspecting spouse abuse, Charlie agrees to investigate. She discovers a series of far more heinous crimes and puts her own life in danger in the process.

_____. *Memories Can Be Murder*. Intrigue, 2002.

5th While stowing boxes away in her attic, Albuquerque CPA Charlie Parker uncovers chilling information about her father's work during the Cold War. Now she suspects that the plane crash that killed her parents was murder and that her father's employer squashed the investigation. Determined to solve the 15-year-old crime, Charlie quickly learns that asking questions is dangerous.

_____. *Honeymoons Can Be Murder*. Intrigue, 2001.

6th Charlie and Drake begin the winter with hopes for a Christmas honeymoon in a secluded mountain cabin. They will stay all winter and operate a helicopter skiing service at the famed Taos Ski Valley, while Charlie works long-distance with her brother's RJP Investigations for the duration of the ski season.

_____. *Reunions Can Be Murder*. Intrigue, 2002.

7th A pushy female lawyer demands that Charlie find her missing father in time for their family reunion. Charlie and her sleuth-dog buddy soon learn that there's a lot more to the old man's willing disappearance.

_____. *Competition Can Be Murder*. Intrigue, 2004.

8th Charlie and Drake take a job in Scotland, where they get to live on the grounds of a castle. They soon become embroiled in the battle between offshore boat operators and helicopters, and find their own lives in danger.

_____. *Balloons Can Be Murder*. Intrigue, 2005.

9th Charlie and Ron take a relatively simple case: locate a man who is stalking his daughter and prevent him from harming her as she attempts a world altitude record during the Albuquerque International Balloon Fiesta. But things are never as simple as they seem and Charlie begins to doubt whether they have the real killer.

_____. *Obsessions Can Be Murder*. Intrigue, 2006.

10th The cozy little town of Watson's Lake has an unsolved mystery. Four years ago, a showplace home—beautiful and serene, tucked away on the mountain—blew sky high, due to an apparent gas leak. A young woman died. Owner David Simmons disappeared. His gold-digging wife wants the insurance money, and his daughter wants to know what happened to her father. Charlie can't resist this kind of investigation....

_____. *Gossip Can Be Murder*. CreateSpace, 2010.

11th Charlie is invited to a plush Santa Fe spa, a week-long spiritual/nutrition retreat with friend Dr. Linda Casper. Massages and spa treatments sound great, until she realizes that there is something darker going on at the mountain retreat. Meanwhile, Drake has his own set of concerns. He's been asked to testify as an expert witness in a helicopter crash case and it's causing him more anxiety than any feat of flying. It seems that they are each on their own but their two cases overlap and dangers abound, from all sides.

_____. *Stardom Can Be Murder*. Secret Staircase Books, 2011.

12th It seems like a simple trip to the bank, but it becomes a terrifying case of mistaken identity when a gang of robbers grab Charlie and someone tells them that she is a famous movie star. Disappointed with their take from the bank, they decide that a hefty ransom will be their ticket to riches. But what will happen when the real star steps forward? Charlie knows that only her wits will save her from this band of desperate men. Meanwhile, in a race against the clock, Charlie's husband Drake is working with the FBI and local authorities to get Charlie back before her captors realize their mistake.

_____. *Phantoms Can Be Murder*. CreateSpace, 2012.

13th Charlie receives an enigmatic letter from her namesake aunt, her father's estranged sister whom she's never met. Soon she's leaving her sweet new puppy at home and traveling off to England. In the charming medieval Suffolk town of Bury St. Edmunds it isn't only slightly-eccentric Aunt Louisa's beliefs in the occult or her spooky "haunted sites" tours that pique Charlie's interest. When a friend of Louisa's is plagued by a series of pranks, Charlie and Louisa offer to find out what's behind them. But Charlie soon discovers something sinister brewing and she finds herself drawn into an investigation of crimes that are far too real.

_____. *Buried Secrets Can Be Murder*. CreateSpace, 2013.

14th It's Christmas in Albuquerque and Charlie Parker has a nice family holiday planned. But right away, her hopes for that scenario fade when

Charlie's brother and PI business partner, Ron, brings in two new cases, one of which made national headlines. Five years earlier, in a tide of media attention and despite public sentiment against her, Tali Donovan was acquitted of killing her two children and then she disappeared from the radar. Now, at the anniversary of the children's disappearance, their father wants answers. Charlie realizes that the distraught man will not find peace until he knows what really happened. RJP Investigations digs up more than past history as Charlie and Ron work to find the mother and learn the answers.

_____. *Legends Can Be Murder*. CreateSpace, 2014.

15th Charlie, Drake, and Freckles the dog accept a job with Gold Trail Adventures in Skagway, Alaska, flying visitors by helicopter to remote cabin sites to experience the outdoor lifestyle and seek their fortunes. It isn't long before one of the guests finds a set of bones in an old mine, remains that date back decades. His hands full with present-day cases, police chief Sam Branson tells Charlie and her new reporter friend, Mina Gengler, that they are free to investigate. A second body is found, bringing up a lot of questions. Charlie gets a peek into the lives and times of Gold Rush-era Alaskans when she discovers a box of old letters written by one of the stampeder. Is it possible that the two bodies are connected? And why does it seem that someone in Skagway today doesn't want the women to dig for the truth?

_____. *Weddings Can Be Murder*. CreateSpace, 2016.

16th Charlie's brother, Ron, is ready for the happiest day of his life when he will marry long-time girlfriend Victoria Morgan. But when Charlie stops by the bride's house to pick her up for the ceremony, the place is in disarray and Victoria is missing. Things go from bad to worse when it appears Ron is a suspect. However, as usual, the answers are not quite so simple.

_____. *Holidays Can Be Murder*. CreateSpace, 2009.

17th Drake's mother is coming to spend the holidays with Charlie and Drake in Albuquerque. Lights are strung and luminarias ready to set out along the sidewalks. Snow is in the air and the scent of green chile stew lends a cozy atmosphere. But when murder happens, right next door, Charlie knows that the family visit will not be a relaxing one. Book includes two bonus New Mexico holiday recipes!

Smiley, Patricia. *Cover Your Assets*. Mysterious, 2005.

A comically painful stroll down memory lane stresses management consultant Tucker Sinclair's work life, home life, and especially her love life.

_____. *False Profits*. Mysterious, 2004.

An engaging, down-to-earth heroine—a successful LA management consultant with a charming weakness for her Porsche Boxster—more than compensates for a predictable story line in Smiley's first novel, in which investors accuse Tucker Sinclair of doctoring a business plan.

_____. *Short Change*. Mysterious, 2007.

L.A.-based Tucker Sinclair has her hands full trying to get her consulting business off the ground. But it won't be easy: with clients' businesses—and then their lives—threatened the stakes are deadly high.

_____. *Cool Cache*. NAL, 2008.

To help her new chocolate shop flourish, gourmand Helen Taggart has hired Tucker Sinclair and Associates. (Tucker will admit that by "Associates" she means Eugene, an asthmatic young secretary and Dick Tracy wannabe.) Then one night, Tucker finds the shop open, truffles strewn across the floor—and the body of cleaning woman Lupe Ortiz lying next to a bloody green feather.

Smith, Alexander Clark. *The Case of Torches*. Harmondsworth, U.K.: Penguin Books, 1957. London: Hammond, Hammond & Company, 1957. Nick Mahoun heads the Audit Division of Engineering Industries Ltd. A routine Plastics Division audit discovers a missing case of flash lamps. When Mahoun follows up, the case mysteriously reappears. Further investigation uncovers shady business deals. Contains some details of internal auditing, and a quick overview of ratio analysis to identify potential business problems. Clark Smith wrote three pretty good noir novels set in the Glasgow business world of the 1950s, featuring Nicky Mahoun. [Smith is a Chartered Accountant, and wrote England's first textbook on internal auditing.]

_____. *The Speaking Eye*. London: Penguin, 1959.

_____. *The Deadly Reaper*. Harmondsworth: Penguin, 1956.

Solomon, Jerrold M. *Who's Counting?* WCM Associates, 2003.

A Lean Accounting Business Novel (Winner of the Shingo Prize for Manufacturing Excellence).

A business novel that, for the first time, explains how accounting and manufacturing personnel must develop a partnership to successfully achieve world class results. This novel takes readers on a successful "Lean Journey," and illustrates how to bring accounting practices into the 21st century in order to compete in today's global market.

Stuart, Ian. *Death from Disclosure*. London: Hale, 1976.

1st

(Stuart has written the David Grierson series.)

_____. *The Garb of Truth*. Garden City, NY: Doubleday, 1984.

2nd Bank inspector David Grierson's job involves the review and audit of bank operations and compliance with procedures. While examining lending transactions at the Lemsfield branch, he discovers a number of loans to the local Member of Parliament (MP) that are in excess of the bank's guidelines, and are supported by documentation. When the MP's wife is murdered shortly thereafter, Grierson becomes involved in a web of intrigue. Some auditing details in a quick read.

_____. *End on the Rocks*. Hale, 1981.

3rd

_____. *Thrilling—Sweet and Rotten*. Hale, 1983.

4th

_____. *A Growing Concern*. Doubleday, 1985.

5th

Stuyck, Karen Hanson. *Held Accountable*. Berkley, 1996.

Being public relations officer for the Houston Mental Health Center is a challenging job in itself. But when two clinic employees, recipients of threatening notes, are killed, Liz James has her work cut out for her. Especially since she's received the third poisoned-pen letter.

Terrall, Robert. *Sand Dollars: the Adventures of an Accountant on the Run From the Mafia in a Carribean Paradise*. New York: St. Martin's Press, 1978.

The opening lines are: "Ben Barron cleared the crud off his bulletin board and put up the Washington letter. There are no Academy Awards or Pulitzer Prizes for tax accountants. This was the closest equivalent. The professionals call it a 'No Change.'" Ben has many entertainment industry clients, and often assists them in tax audits, usually involving overstated expenses and understated income. One audit becomes problematic when the IRS agent discovers the opposite: overstated income. The client wants Ben to bribe the agent. The first third of the novel provides interesting descriptions of tax practices in the entertainment industry, including tax shelters in the Cayman Islands. The following two-thirds (after Ben pays the bribe) resemble professional accounting to the same extent that a John

Grisham novel resembles the practice of law. Naturally, the accountant beats the Mafia at their own game.

Thompson, Janice. *Fools Rush In*. Weddings by Bella, Book 1. Revell, 2009. Um, no.

Book one in the Weddings by Bella series, *Fools Rush In* is fun, fresh, and full of surprises. Readers will love the flavorful combination of Italian and Tex-Mex, and the hilarity that ensues when cultures clash.

Van Atta, Winfred. *Hatchet Man*. New York: Doubleday, 1962.

Ken Mitchell is an internal auditor for large conglomerate Chemco. A colleague dies in suspicious circumstances and Ken is ordered to follow up. The novel contains good descriptions of a traveling internal auditor's working conditions but little technical detail. Interesting ethical issues arise.

Vaughn, Carrie. *After the Golden Age*. Tor, 2012.

Celia West, "average" accountant daughter of superheroes, is involved in mystery and magic and even some accountancy.

Villaggio, Paolo. *Fantozzi*. Milano, Rizzoli, 1971.

Il secondo tragico libro di Fantozzi. Milano, Rizzoli, 1974.

Le lettere di Fantozzi. Milano, Rizzoli, 1976.

Fantozzi contro tutti. Milano, Rizzoli, 1979.

Fantozzi subisce ancora. Milano, Rizzoli, 1983.

Caro direttore, ci scrivo... : lettere del tragico ragioniere, raccolte da Paolo Villaggio. Milano, Mondadori, 1993.

Fantozzi saluta e se ne va: le ultime lettere del rag. Milano, Mondadori, 1994.

Tragica vita del ragioniere Fantozzi. Milano, Mondadori, 2012.

Wallace, David Foster. *The Pale King*. New York: Little, Brown and Company, 2011.

"David Foster Wallace and the Literary Tax Accountant" by Jennifer Schuessler, NYT April 14, 2011.

The book centers on IRS agents battling extreme boredom at a regional examination center in Peoria, Ill., in the mid-1980s.

Wallace "pursued tax arcana with an exuberantly obsessive relish." After enrolling in accounting courses and corresponding with a handful of IRS agents and CPAs, Wallace came up with the world and characters of his posthumously published novel, *The Pale King*. A plus: his exchanges with various accountants (the brunt of his research) are housed here at the University of Texas at the Harry Ransom Center. Class field trip? I think

that Wallace's interest in tax accounting/research was genuine. He studied tax accounting with a philosophical interest in system logic and ultimately built his book around the premise that "tax work may be the gateway to transcendent ecstasy." A bit far fetched and absurd, yes, but let's think: essentially, within our tax structure lies the minutiae, collective compartments, and number-coded ecosystems of our lives, no?

Weber, David and Eric Flint. *Torch of Freedom*. Honorverse Series. Baen, 2010.

The Honor Harrington series features plenty of military tactics and tense action but also makes time to honor its accountants! Howard Clinkscales recognized Honor Harrington's worth after she came to the planet Grayson and supported her until she was able to be their first female Steadholder, as well as one of the few off-worlders to hold the position. He acted as Regent of Harrington Steading whenever she was off-world (which was often) and oversaw the first extraplanetary colony of Sphinxian treecats. After his death, his funeral mass included a ritual called The Memory, in which people stand and share memories of the departed. Usually a short ceremony, Clinkscales' Memory lasted over three hours.

Weikart, James. *Casualty Loss*. Walker & Company, 1991.

The tax accountant as detective—and just in time, since the most urgent problem posed by the deaths of Donald and Joan Jasen is how much tax their children Jennifer and Dillon will have to pay on a suitcase full of partially burned money (Donald was carrying a receipt for half a million dollars from a dummy corporation) recovered from their wrecked car. Enter Donald's brother Jay, peerless uncle, tax consultant, and, eventually, detective—who not only solves the riddle of what Donald was doing with a videotape of a popular Congressman not being bribed, and not only figures out which of Donald's aging 60's buddies killed him and swiped a film of their last group dinner the night before, but also manages to leave his estate with a sizable net worth.

_____. *Harry's Last Tax Cut*. Walker & Co, 1992.

This bubbly romp certainly proves that tax accountants have more fun, even if saddled with two adopted kids, a business riding on the edge, and ambivalent feelings about a female partner. Narrator Jay Jasen implicates himself in the murder of secretive potential business partner Harry Sage, rapidly gets mugged in the man's office, and then begins his own wild-eyed investigation. As he negotiates partner, kids, cats, and sitter, he checks out Sage's black book, falls in lust with Sage's ex-mistress, and nearly misses the minimally disguised murderer.

Whitbeck, William C. *To Account for Murder*. Permanent Press, 2010.
A deathbed confession involving a decades-old family crime is at the center of this fictionalized account of the still-unsolved murder of a Michigan state senator. Lawyer Charlie Cahill, back from the war in 1945 after losing his left arm in the assault on Normandy, has just shot corrupt and depraved state senator Harry Maynard, with whose wife, Sarah, Cahill is having an affair. Cahill's new job, working on a grand-jury investigation with politically ambitious lawyer Hubbell Street, provides the opportunity to implicate state treasurer Wade Fleming, who was known to want Maynard dead, for the murder.

Wolff, Isabel. *Rescuing Rose*. HarperCollins, 2011.
Decent story decently told by a more than competent writer.

Wolitzer, Hilma. *In the Palomar Arms*. Farrar, Straus and Giroux, 1983.
In this multi-generational story of marriage, infidelity, and aging, a twenty-four year old California drifter named Daphne Moss drifts into a love affair with a married man, and then into a job serving suppers at the Palomar Arms Senior Home. Amidst the older residents' own dramas, Daphne struggles with her conscience as her lover struggles to break away from his unsatisfying marriage.

Wren, M.K. *Nothing's Certain but Death*. Ballantine Books, 1989.
Very private investigator Conan Flagg defends a client whose guilt is written in blood.

Yaffe, James. *Angry Uncle Dan*. Constable, 1955.

Zanetti, Rebecca. *Forgotten Sins*. Little, Brown, 2014.
Romantic suspense, action story with decent characters and reasonable plot.

From Wikipedia: fictional accountant names

- A The Accountant ("The Accountant" 2001 film)
- Arthur ("The Tick" series)
- B David Bishop ("Neighbours," Australian soap)
- Keith Bishop ("The Office," BBC comedy)
- Heather Black ("Brookside," BBC soap)
- Leo Bloom ("The Producers" film)
- The Bursar, *Discworld Books*, Pratchett, Terry.

Unseen University's Bursar (full name: Professor A.A. Dinwiddie, DM (7th), D.Thau., B.Occ., M.Coll., and that's "Dinwiddie" with an "O", please.) was quiet, and loved numbers, and took the position after the previous Bursar was killed, and no one else wanted the job. Since the normal way to inherit a UU post was to murder your predecessor, simply asking for the job seemed ideal. Unfortunately, the new Archchancellor, Mustrum Ridcully, has a deeply abrasive personality, and chipped away at the Bursar's sanity until it was, well, nonexistent. Now his colleagues keep him stable though a steady diet of dried frog pills, which make him hallucinate that he's sane. Occasionally the dose is a little off, and the Bursar tries to fly; this isn't too much of a problem since he's also a wizard. His condition has entered the local slang, and in Ankh-Morpork "to go Bursar" means "to go insane." Appears in the following books: *Eric, Moving Pictures, Reaper Man, Lords and Ladies, Soul Music, Interesting Times, Hogfather, The Last Continent, The Truth*

- C Loretta Castorini ("Moonstruck")
Fenton Crackshell ("Duck Tales" animated Disney series)
Harold Crick ("Stranger Than Fiction")
Hermes Conrad, a Jamaican accountant with a monastic commitment to bureaucracy and rules. in Matt Groening's Futurama.
Company station chief accountant (Joseph Conrad, *Heart of Darkness*)
- D Quackmore Duck ("Duck Tales" animated Disney series)
Andy Dufresne ("Shawshank Redemption")
- F Ugo Fantozzi (Paolo Villaggio character)
- G Gloria ("Duck Tales" animated Disney series)
Henry Grubstick ("Ugly Betty," American comedy)
- H Victoria Hand (member of Marvel Comics S.H.I.E.L.D.)
- I Iceman (X-Men comics)
- M Kevin Malone ("The Office," American version)
Jonathan "The Duke" Mardukas ("Midnight Run")
Jacob Marley (*A Christmas Carol* character)
Angela Martin ("The Office," American version)
Oscar Martinez ("The Office," American version)
Mirage ("Mirage" 1965 film)
- P Norm Peterson ("Cheers" series)

- R Austin Reed (“Days of Our Lives” American soap)
Jack Ryan (Tom Clancy character, investment broker)
- S Ted Schmidt (“Queer Like Folk,” American version)
Ebenezer Scrooge (*A Christmas Carol* character)
Hannah Smoterich-Barr (“The Office,” American version)
Itzhak Stern (“Schindler’s List”)
- T Louis Tulley (“Ghostbusters”)
- W Oscar Wallace (“The Untouchables” film)
Skyler White (“Breaking Bad”)
Ben Wyatt (“Parks and Recreation”)

Rockoff, H. “‘The Wizard of Oz’ as a Monetary Allegory.” *Journal of Political Economy* 98 (No. 4, August 1990): 739-60.

I.W. Collett (pseudonym for D.L. Crumbley), I.W. Collett (pseudonym for D.L. Crumbley), *The Ultimate Rip-Off: A Taxing Tale*. 2nd ed. (Sun Lakes, AZ: Thomas Horton & Daughters, 1998)

An IRS special agent in pursuit of tax evaders encounters wrongdoing in upper IRS echelons. The story is sufficiently exciting to hold a reader’s interest while instructing on roles and responsibilities of the IRS, practitioners, and taxpayers. It is strong on administrative tax facts, such as due dates of returns, probability of an audit, etc.

I.W. Collett (pseudonym for D.L. Crumbley), with J.W. Greenspan, *Accosting the Golden Spire* (Sun Lakes, AZ: Thomas Horton & Daughters, 1995)

Basic concepts of accounting, including record keeping, internal control, and the profit motive, are intertwined with international intrigue, sleazy financial consultants, jade merchants, hit men, and con artists.

I.W. Collett (pseudonym for D.L. Crumbley), with L. Murphy, *Trap Doors and Trojan Horses* (Sun Lakes, AZ: Thomas Horton & Daughters, 1991)

Lenny Cramer, “Indiana Jones” of the ledger set, uncovers a plot to steal Coca-Cola’s secret formula and finds his life on the line as he copes with fraud, crime, auditing, and politics to get to the bottom of the mystery. Auditing and computer concepts are employed in solving problems.

I.W. Collett (pseudonym for D.L. Crumbley), with A.J. Greenspan, *The Burmese Caper* (Sun Lakes, AZ: Thomas Horton & Daughters, 1991)

A story set in the Far East, designed to teach finance and international finance, with the same plot and characters as the novel *Accosting the Golden Spire*.