A novel approach to doing the math

An FIU professor provides accounting instruction through his literary work.

BY KARLA SCHUSTER

MIAMI • In a windowless classroom on the fourth floor of the administration building at Florida International University, the talk centers on money, murder — and math.

"Anyone figure out who did it yet?" the professor asks, adjusting his gray felt fedora.

"And what's the definition of relevant cost?"

Most mornings, the students in Dana Forgione's Accounting for Managers and Investors class crack open a thick introductory textbook swimming in charts and graphs.

But every fifth Thursday, the class dissects the adventures of Lenny Cramer, the pencil-pushing protagonist of a novel called Costly Reflections in a Midas Mirror that combines Agatha Christie-style intrigue with the basics of accounting.

Called an instructional novel, the book is designed to make accounting fun by weaving some of the fundamental concepts of the craft into an exotic tale that keeps students reading long after they might have ditched a traditional text.

"Let's face it, accounting textbooks can be deadly," said Forgione, who wrote the book in 1995, and who became the director of FIU’s School of Accounting last semester. "We get into all kinds of things in the course of the book—ethical issues, legal process, civil, criminal and moral issues. It just adds a little twist to things."

The main character, Lenny, is an accounting professor who gets dragged into an art fraud mystery when his president asks him to help a friend with an accounting problem. On novel days, Forgione dons a fedora to get into the part, and then takes the class through a few chapters at a time.

The lesson on relevant cost, for example, starts out as a discussion of Lenny’s surrealist accounting dream in which he is chairman of the federal board that sets accounting standards for government contracts, and the characters in paintings on the wall come to life to explain different accounting theories.

Joel Gandara, a junior international relations major from Miami, was suspicious when he first learned Forgione was assigning a book he wrote for the class.

"I figured he was just trying to get us to buy his book, but it's really pretty good," Gandara said. "You forget it's an accounting book and for some people, it's just another way to learn things."

More important, says chemistry major July Ward, the book isn't page after page of numbers.

"It takes away the pain of the numbers because most of us in this class aren't going to become accountants," she said, "so we're sort of afraid of the math."

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