

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us



“[The Accountant](#)” is an action film/morality story starring Ben Affleck and Anna Kendrick, which premiered on October 13 and is now in theaters nationwide. While the movie takes a number of liberties and stretches the definition of *accountant* enough to make any CPA or member of a state board of accountancy blush, it’s a good escape from the election and stress of recent deadlines for a couple of hours. A warning to those of you who don’t like guns and/or violence – this IS an action movie, so there WILL be plenty of senseless violence for everyone.

In “The Accountant,” Christian Wolff (Ben Affleck) is a forensic accountant and is the son of a military family, and his brutal father insisted on hand-to-hand combat training for his sons. Affleck’s character is identified as having a form of high functioning autism called Asperger’s Syndrome, and he displays many of the stereotypical behaviors associated with this condition, down to the most minute details, including lack of eye contact, repeating statements, and a very dry sense of humor. Wolff is a stereotypical accountant, and in one memorable scene, shows the audience his pocket protector and the arsenal of pens in his shirt pocket. For my

friends [Ed Kless](#) and [Ron Baker](#), who seem to endlessly preach the virtues of value

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

and many others. While law enforcement has an army of forensic accountants at the FBI, IRS, and other agencies to investigate fraud and bring criminals to justice, Affleck's accountant seeks to provide these kinds of services to "less reputable" organizations like criminal gangs. It is this Faustian bargain of lucrative engagements with higher personal risk which provides much of the tension in this movie.

The movie's plot centers around one of Wolff's cases, a company which is contemplating an IPO. A junior financial analyst named Dana (Anna Kendrick) has discovered a \$61 million discrepancy in its books. Wolff is hired by its CEO (John Lithgow) to investigate these unusual items. The writers and director do a decent job of showing some of the financial analysis that one would perform in a forensic engagement – which is no small feat in a mass market movie – without inducing the drudgery of explaining [Benford's Law](#), ratio analysis, and other less glamorous methods. Lithgow's character engages Christian Wolff through his firm, ZZZ Accounting, to investigate the discrepancies and provide a report to the board. Viewers see Wolff take a facility tour, interview client personnel, and analyze massive amounts of data.

Much of the first half of the movie could be used in a recruiting brochure for prospective accounting students. In one pivotal scene, Christian uses a box of dry erase markers to compute analytics on the glass walls of a conference room, which are all computed in his head – no laptop in sight. The authors ask us to believe that somehow Affleck could analyze 15 years of financial records and reach a definitive conclusion in under 24 hours, with no assistants. Some might take exception with the realism of this treatment, but this treatment of the scene – showing Affleck's forensic accountant working on an engagement – makes forensic accounting look more like brilliant magic instead of the relentless pursuit of every detail. (If the scene had continued much longer, I might have expected Harry Potter and the other

students at the Hogwart's School of Wizardry to appear and ask Affleck's character to

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Beta Alpha Psi event where one drank every time someone was killed in this movie would definitely end with an Uber ride home and a nasty hangover the next day.

If you've made it this far into my review and are still reading this, you should probably go see "The Accountant" for a number of reasons. It's playing in over 3,000 theaters, and is [the #1 movie in America for its opening weekend of October 14-16th](#), with more box office receipts than the #2 and #3 movies combined. While the movie is a big budget Hollywood show, I don't think we'll be seeing many Oscar nominations for the cast and crew. You're likely going to be asked about the movie at parties this holiday season, so you probably need to see it anyway. The violence is pretty strong, especially in the last half of the picture, so leave the kids at home.

Go to the theater expecting to escape from reality for a couple of hours, but don't expect things to be much like what you've experienced in your years in the profession. As you watch the film, remind yourself how blessed to have the clients or employer you currently have. Affleck's character shows us the downside of choosing the wrong clients throughout this entertaining two-hour morality tale. The accounting profession doesn't get a lot of good PR from Hollywood, so don't miss out on this opportunity to see what actors, the general public, and your future new hires think (or will think) that we do in our jobs.

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

© 2024 Firmworks, LLC. All rights reserved