

courses where the readings will be the basis of discussions, such as for M.Acc., M.B.A., or Executive M.B.A. students.

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JAMES A. HALL, *Accounting Information Systems*, Fifth Edition (Mason, OH: South-Western Thomson Higher Education, 2007, pp. xxii, 832).

The fifth edition stresses the use of the COSO framework for achieving Sarbanes-Oxley control requirements. The best assignments are comprehensive internal control cases requiring students to create data flow diagrams, to create document flowcharts, and to analyze internal control weaknesses. This book provides general coverage of five major models: (1) manual processes; (2) flat-file systems; (3) the database approach; (4) the resources, events, and agents (REA) model; and (5) enterprise resource planning (ERP) systems. While students like to do one comprehensive internal case, many students complain that repeating these assignments for many chapters (a common technique in several Accounting Information Systems textbooks) becomes busy work with little incremental learning. With a price to students of approximately \$140, this book would appeal most to professors who do not use computer classrooms and who do not want students to purchase other supplements.

The third edition came with an SAP CD-ROM. Unfortunately, the author did not continue to develop significant materials to support professors offering hands-on SAP R/3 experiences in computer classrooms. Unfortunately, authors of other Accounting Information Systems textbooks have not done enough to capitalize upon the ERP resources available for university students.

The same publisher offers better choices for professors who use computer classrooms for 50 percent to 100 percent of the class meetings. Another Accounting Information Systems textbook published by South-Western costs students approximately \$84 (or less online). South-Western offers another book on building accounting systems using Microsoft Access 2003 for approximately \$94. Professors may be able to negotiate with the publisher a reduced price for shrink-wrapping the two books. For universities providing computer classrooms for Accounting Information Systems courses, the benefits to students and professors of a superior course should be pursued.

The \$84 Accounting Information Systems textbook offers other opportunities to enrich courses with supplements from other publishers. There are excellent systems understanding aids (manual or computer-based) available. Other available supplements from other publishers include many possible areas of focus, such as XBRL, biometrics, fraud, and the topics of the American Institute of Certified Public Accountants (AICPA) Top Ten Technologies lists.

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KAREN A. HORCHER, *Essentials of Managing Treasury* (Hoboken, NJ: John Wiley & Sons Inc., 2006, pp. vii, 268, paperback).

*Essentials of Managing Treasury* is the second book by Karen Horcher in the "Essentials Series" published by John Wiley & Sons for business professionals. While her previous contribution to this series, *Essentials of Financial Risk Management*, produces some overlap