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Book Reviews

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Editor's Note: Books for review should be sent to Alan Reinstein, Department of Accounting, School of Business Administration, Wayne State University, Detroit, MI 48202.

The policy of *Issues in Accounting Education* is to publish only those reviews solicited by the Book Reviews Editor. Unsolicited reviews will not be accepted.

WILLIAM R. KINNEY, JR., *Information Quality Assurance and Internal Control for Management Decision Making* (Boston, MA: McGraw-Hill Higher Education, 2000, pp. xxi, 335).

In this undertaking, the author has attempted to create a unique book for a unique market place. As he indicates, the book is directed to (1) current and future managers who must work with information design consultants and financial reporting issues, (2) current and future bankers and other users of information who must interpret financial statements and auditors' reports, and (3) current and future auditors, information design consultants, and other assurance professionals who must interact with managers and provide value-added information (extracted from p. ix).

The author draws heavily on current business issues by including business vignettes in the text and also makes excellent use of flowcharts to clarify the concepts explored in the text. Moreover, the textual material is both readable and technically sound—a difficult balance to maintain. Another helpful feature is the inclusion of a Key Word listing that accompanies each chapter. This reference list should be very helpful for those who come to the book without a significant amount of accounting or auditing background.

While having some valuable fea-

tures, the book contains two fundamental problems. First is a paucity of end-of-chapter material, as evidenced by including only one case and a few additional exercises or problems in each chapter. Thus, the instructor must develop many additional problem materials to serve as the basis for student assignments. While this approach leaves instructors some flexibility to alter the focus and depth of the course, it, nonetheless, constitutes a glaring shortcoming when compared with other books aimed at the textbook market.

The second issue is even more vexing. While the book is interesting and informative, it begs the question: which course is it designed for? It seems ill suited for an introductory accounting course (at either the undergraduate or graduate level) from its lack of problem materials and the book's focus. Additionally, it seems not well suited to a traditional auditing/assurance services course. It appears that the course would be best suited for a capstone course, probably in an M.B.A. curriculum. While it may, indeed, be a good fit for such a course, the reality is that such courses are typically taught by the management department, whose professors would be unlikely to seek out an accounting textbook for the course.

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