

Overall, HMD's fifth edition is significantly improved. It is appropriate for either a demanding undergraduate managerial accounting course or an M.B.A. common-body-of-knowledge course. The HMD text should receive serious consideration from faculty looking for a text that includes a strong conceptual base with an emphasis on strategy and decision-making, without sacrificing traditional managerial topics such as cost behavior, CVP analysis, and product costing.

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TERRI E. BRUNDSON, MARSHALL B. ROMNEY, and PAUL JOHN STEINBART,  
*Introduction to Microsoft Dynamics GP 10.0: Focus on Internal Controls*, Second Edition (Upper Saddle River, NJ: Prentice Hall, 2009, pp. iii, 581).

The text provides a computerized casebook to supplement a basic accounting information systems (AIS) text. This edition has updated chapters and provides Great Plains 10.0 software. The text uses a transaction cycle approach to provide students with hands-on experience processing transactions and setting controls within an accounting system. Each chapter is broken into two parts: Level One and Level Two. Level One focuses on task completion such as entry of a sales transaction into the system. Level Two provides students with the opportunity to gain a deeper understanding of the system by addressing issues such as set-up of system controls and implementation of internal control policies.

The materials nicely incorporate COSO, controls, flowcharts, database management systems, and REA models into the case, enforcing important AIS concepts. Many of the activities and examples could be used to demonstrate systems concepts during lecture. Use of the case activities as both an assignment and in lecture should increase student understanding of the computerized environment in which most will work. For this reason, the text is a viable substitute for a manual systems case.

Compared with the previous edition, the additional explanation and examples provided should shorten instructor preparation time. Chapter 1 provides more detail about the layout of screens, shortcut features in the software, as well as the proper installation of the software instead of leaving this to trial and error. This edition has better explanations of report features, screen layouts, and processing procedures, including many more screenshots. Important items are circled or referenced with arrows and notes. Students should find it easier to complete exercises and experience less frustration as a result of these improvements. Finally, several chapter exercises have been modified, making them more appropriate for a first-time user.

There are two main shortcomings with this case text. First, for instructors, additional preparation with university IT personnel will still likely be required to effectively implement the software in a shared laboratory environment and to ensure controls to monitor academic dishonesty. Second, there continue to be a number of editorial errors in this edition of the text. While minor, this can be annoying, especially for students.

The main advantage of this text is the focus on the internal control environment within a computerized accounting system. Providing the experience of implementing concepts that are merely discussed in the regular AIS text is valuable because degreed accountants must be decision-makers. This text addresses important aspects of system features, control implementation, and security beyond what is covered in many available computerized cases.

In sum, the text provides a computer-based case supplement to a beginning AIS text. This text could also be effectively used in a graduate-level course. The improved examples in this edition should reduce much of the burden of explanation on the instructor that was required in the first

edition. It should also increase student learning by allowing students to connect concepts rather than trying to figure out what boxes to click to complete the exercises. This text is probably best used in a course sequence where the instructor would like to introduce a computer-based system instead of a manual accounting system, or where students will not have an opportunity to take a detailed system-based graduate-level course.

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