

In summary, this book is appropriate for adoption as a supplemental book where computer skills form key learning outcomes in a first managerial accounting course. The book's value will be enhanced if questions are added at the end of each chapter to reinforce the materials presented, of particular importance for instructional material targeted toward lower-division classes. The addition of Excel template files to the book could also save students' time and improve the effectiveness of instruction. However, licensing issues may very well add to its cost.

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THOMAS R. POPE, KENNETH E. ANDERSON, and JOHN L. KRAMER: *Prentice Hall's Federal Taxation 2002: Comprehensive* (Upper Saddle River, NJ: Pearson Education, Inc., 2002, pp. i-xxx, 1380).

This text provides an introduction to individual, corporate, partnership, estate and gift, and trust taxation. It combines *Prentice Hall's Federal Taxation 2002: Individual* with *Prentice Hall's Federal Taxation 2002: Corporate, Partnership, Estate and Trusts*. Unlike *West's Comprehensive Volume 2002*, this well-written text drops very few chapters or topics. Depending on instructors' course objectives, it is an excellent tax text.

The authors cover all-important aspects typically found in a two-semester introductory taxation course: individual, corporate, estates and gifts, partnerships and trusts. Besides covering nearly every topic imaginable, they provide a potpourri of questions and problems at the end of each chapter. Problem material starts with discussion questions and identification issues, and each chapter provides a few tax form/tax return preparation problems and some research problems. The very broad topic coverage, as well as end-of-chapter problem coverage, allows instructors to pick and choose whatever areas he/she considers important.

The text has a few weaknesses. Tax instructors could not possibly cover all topics and problems in the text, not even in a two-semester course. This requires the professor to select and show students what items to cover. Other weaknesses include the text's format and supplements. Other tax textbooks make better use of coding important charts and tables (usually with color), which students need to reference throughout the entire semester (like depreciation charts). The website supplement is also considered weak, at least with much less content than the *West's* website (outside reading materials, tax cases, etc.).

Last, many instructors now are using the first tax course to provide a one-semester "overview" of all aspects of tax, including public policy issues. Though it could be used for that purpose, this text is primarily designed for the student who wishes to take two semesters of tax from this book, and then sit for the CPA exam. In addition, this text does not cover public policy issues well.

In summary, I would recommend this book for anyone interested in teaching a tax course that emphasizes compliance—either individual, corporate, partnership, estate or gift, or for courses where students wish to sit for the CPA exam. This text could be adapted for an instructor teaching the course for the first time, or a "seasoned veteran" teaching tax for 30 years but unhappy with his/her current text. It is definitely recommended for any college that requires two semesters of tax for accounting majors. Many topics in the second tax course require referencing of information from the first semester of tax (for example, individual tax treatment of partnership separately stated items.) It is very beneficial to the students that the text for the first course is so easily available to them. In addition, the cost of this text is only slightly more than the cost of a single semester textbook and, hence, will result in a dollar savings for students taking both semesters.

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MERLE MARTIN and MONICA LAM, *Accounting Information Systems Cases*, First Edition (Upper Saddle River, NJ: Pearson Education, Inc., 2003, pp. vi, 118).

The book presents 15 cases on applying various accounting information system topics in practice. The preface notes that the cases fall into three organizational categories: (1) undisguised companies, (2) real companies whose identities are disguised, and (3) fictitious companies. The authors claim that the cases focus on 16 learning topics found in most accounting information systems texts. Each case is based on a well-written story that presents the events and information about the case.

While generally similar in format to other cases in accounting and management texts, several points arise:

- (1) The cases are relatively short to medium in length, which may be useful since it allows students to focus on the cases' main issues. But, some instructors may prefer more information of the cases.
- (2) There are useful exercises at the end of each case. The exercises are grouped based on the specific objectives they illustrate, which should help students comprehend these objectives.
- (3) Some companies are repeated in several cases, which could help students explore different aspects of problems associated with the same company.
- (4) The book includes an appendix that presents expanded information about the text's companies, which could help students increase their understanding of the firms' backgrounds.

The book can be improved further by, for example, presenting the objectives of the cases at the start of each case to assist instructors in choosing cases. Also, the financial statements should use more recent years than the year 2000. Overall, the authors have competently developed the cases. The book can be used as a supplementary resource to an accounting information systems text. I recommend it to faculty who now or might soon teach accounting information system at either the undergraduate or graduate level.

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BARBARA H. KARLIN, *Tax Research*, Second Edition (Upper Saddle River, NJ: Prentice Hall/Pearson Education, 2003, pp. xi, 603).

This insightful book on an important topic, like the first edition, is well written, comprehensive, and easy to use. It makes an excellent text for use in an undergraduate or graduate tax research course, or in a more self-directed program, such as web-based classes. More importantly, if coupled with a strategic tax-planning text that includes comprehensive cases, it is ideal for an introductory tax course (particularly for "change" courses structured under the Model Tax Curriculum). It includes all of the fundamentals, and in the right order: the tax research process, sources of law, communications, web-based tools, and ethics. It is a fine sequel, too—astutely updated to integrate the many significant changes in tax research technology that have developed since the first edition.

Tax research is important because taxes are important. They have priority demands on cash flow and substantial impacts on the bottom line. Entrepreneurs and managers in today's rapidly changing, increasingly global environment must consider the tax implications of contemplated transactions, since tax planning works much better before rather than after a proposed transaction. Although tax rules are hideously complex and frequently changed, non-tax experts can spot basic tax issues because there is a "deep structure" to taxation and generic classes of tax strategies. This is why top M.B.A. programs include a basic course focusing on strategic tax planning.

Tax research is important because once key issues are spotted, decision makers must judge the specific affected rules and rulings. No one knows all the rules in any area, particularly in multiple