

projects. The supplements to this text are extensive. For the instructor, they include an instructor's manual, a test bank, a solutions' manual, a complete set of transparencies, PowerPoint presentation slides, and a computerized test bank. For the students, they include a book of cases, a set of three interactive CD-ROM simulation cases, and a casebook of writing, ethics and group projects. In addition, the publishers provide the instructor with the opportunity to communicate through email or a customer hot-line.

Overall, this text is well-written and uses up-to-date material. It provides a good balance between the conceptual and mechanical approaches to accounting education. Instructors of the introductory financial accounting course should give this text serious consideration.

DEAN EDMISTON
Associate Professor

Emporia State University

JULIA GRANT, Editor, *The New York State Society of Certified Public Accountants: Foundation for a Profession* (New York, NY: New York State Society of Certified Public Accountants, 1995, pp. xii, 302).

This book is a collection of historical articles published in the *New York Certified Public Accountant* between 1949 and 1972. Authorship for most of these pieces is attributed to the history committee of the New York State Society of Certified Public Accountants (NYCPA), although, in some cases, the appendix includes the names of individuals to whom the papers can be attributed. The articles have been organized into four chapters covering the general topic areas of professional history, educational history, the history of the NYCPA and individual biographies.

Since the NYCPA was the first, and for many years the foremost, CPA society in the United States, and since it was a leader in setting educational standards for the profession, the annals of this organization and its members should be of significant interest to accounting historians. While the articles contained in this volume are rather straightforward chronologies, presented with little

analysis or contextual synthesis, they do provide historical data for use in future research on the development of the profession. For example, an article which reprints nineteenth-century advertisements published by accountants, highlights the particular skills valued in practitioners of this period. Other pieces chronicle the development of early accounting firms, and biographies profile the founding members of the Society. Of particular interest are articles which sketch the first institutions offering accounting education, both public (New York University and City College of New York) and private (Pace Institute). There is also information on the first coaching courses for the CPA examination and the role of accounting history in the curriculum.

The main shortcoming of this collection is that it contains so little analytical input from the editor. Apart from a brief introduction, there is no commentary linking or interpreting the papers grouped in each chapter. There is no explanation as to why the volume is limited to articles published during the period from 1949 to 1972. Nor is the organization of the material particularly helpful. As the editor admits, the topics in the different sections of the book tend to overlap. For example, there is no clear differentiation between chapter 1 ("History of the Profession") and chapter 3 ("History of the New York State Society of Certified Public Accountants"); the two might well have been combined, as both focus on the early development of the profession in New York State. On the other hand, an article regarding the teaching of accounting history in early accounting courses is listed under professional history, when it would better fit in the chapter on accounting education. Moreover, within each chapter, the articles are simply arranged by their date of publication. This organization has little contextual value; it results in articles which deal with similar topics, or multiple biographies of the same person, being separated in the book rather than offered sequentially. Even an arrangement in chronological order by topic would have been more helpful to the reader. Fortunately, the volume does contain a comprehensive index which includes a listing of the names of all individuals, institutions and newspapers referenced in the collection.

Although this book might have been enriched by more thoughtful organization and the inclusion of more analytical commentary, it does provide a convenient compilation of historical data relating to the early evolution of the CPA profession and accounting education in New York State. As such, it should provide a useful addition to a reference library for those interested in historical research on the development of the accounting profession in the United States.

SANDRA FELTON
Associate Professor

Brock University

D. LARRY CRUMBLEY and STANLEY H. KRATCHMAN,
Deadly Art Puzzle (Houston, TX:
Dame Publications, Inc., 1996, pp. iii,
230).

D. Larry Crumbley, teamed with Stanley H. Kratchman, continues his unique odyssey through the accounting curriculum with the *Deadly Art Puzzle*. This book, designed for a course in advanced accounting, is the sixth mystery in a series, four of which are specifically tailored to accompany accounting courses.

Martin Burnside, an art dealer by trade, but an accountant at heart, finds himself immersed in a series of murders and attempted murders while visiting a small town art show. The intrigue centers around art collecting, immense wealth and romantic engagements. Tidbits of accounting are scattered throughout the story as Burnside interprets the news, spreads his business acumen, and provides off-the-cuff tax advice. Larger doses of accounting are provided as Burnside conducts an advanced accounting class at Baruch College and testifies before a Congressional hearing. Surprisingly, the plot has not been badly convoluted to accommodate this information. The fit into the fictional form, however, requires each topic treatment to be rather brief.

The book is designed as a supplement in a senior-level course that covers topics such as consolidations, foreign currency translations and conversions, partnership accounting and deferred taxes. It also serves as a capstone course companion with generous treatments of matters as diverse as

auditing opinions, estate taxation and forms of business organization. The book contains a forward explaining its use, appendices that expand on a few accounting topics in outline form, and both discussion and multiple choice questions organized by chapter. An index of accounting topics allows a quick review of the book's educational relevance.

The success of this book depends on one's position on the desirability of soft peddling the delivery of accounting knowledge. For those inclined to such approaches, this work adds a solid contribution to the vacuum of materials left by a changed accounting education. On the other hand, it is not enough to convince those opposed to the idea that accounting should be wrapped in a more "user-friendly" package.

Although the authors ingeniously work accounting into the story in a hundred incidental ways, there is only a marginal connection between the skills of the accounting-trained protagonist and the story's plot. Those expecting a tale whereby forensic skills are needed to unravel clever financial shenanigans will be disappointed.

Students working with this book would be exposed to the world view of a dedicated practitioner. Through the eyes of Martin Burnside, the world presents many analogies to accounting classification, accounting standards and our taxing relationship with the federal government. Perhaps that is the book's principal contribution. The idea that accounting can provide a theme for one's life is a consistent and integrated message. Although this is often done in comic proportions, such as Martin's dream about the FASB, it should not be dismissed.

Readers who take fiction seriously will find much left to be desired. The characters are not well developed, the romantic aspects are clumsy, the authors rely too heavily on dialogue, and the use of language is rather ordinary. Students less steeped in literature, however, will find that the story moves along at a good pace and that the plot is sufficiently credible. Also, in the tradition of Arthur Hailey and James Mitchner, readers are introduced to some fascinating workings of the art world.

In sum, *Deadly Art Puzzle* is recommended as a companion text for an advanced