Accounting for Dollars: Thinking with Sense



Benjamin Morris

July 2011 LexisNexis RRP \$45.00

This is an excellent new addition to LexisNexis' impressive list of publications. Written by Morris, who is dual trained in law and accountancy, the objective of the book is to "provide [the reader] with a plain English guide to introductory accounting."

The book is helpfully categorised into three parts, namely financial accounting, accounting transactions, and management accounting. Similar to full-fledged accounting textbooks, this guide begins by discussing the foundational principles of accounting before progressing to more advance concepts in later chapters.

As a legal practitioner who has undertaken a couple of accounting modules in prior academic studies, I found the book to be extremely useful in two respects. Firstly, the introductory chapters have been excellent in refreshing my memory on accounting concepts which I have been exposed to previously. Secondly, the chapters from the middle to the end of the book were of great interest, addressing more advanced accounting topics in a manner which was easy to understand.

A highlight of this book are the helpful practice questions and solutions at the end of the majority of chapters. These give readers an opportunity to apply accounting principles and to track their level of understanding prior to progressing to subsequent chapters.

I would recommend this book to both students and business managers (including entrepreneurs) who would like to improve on their accounting knowledge. Although not a substitute to an accounting degree, this book is effective in fulfilling its objective of imparting accounting concepts to readers who do not have a background in this area.

Dr Gregory Xu, Ince & Co

Australian Water Law



Kate Stoeckel, Romany Webb, Luke Woodward, **Amy Hankinson**

October 2011 Thomson Reuters RRP \$190.00

As water has become an increasingly precious resource in Australia the legislature has intervened to ensure it is properly managed. Indicative of that, Australia's water law is almost entirely statute-based, whereas historically it was governed purely by the common law inherited from England.

This text explores the various laws and regulations that collectively comprise Australia's body of water law. In doing so, the authors have included insightful discussions of all key principles, covering topics such as the right to access and use water, trading in water and water quality.

Water, by its nature, requires management plans that work across various jurisdictions, which the legislation aims to promote. In that context the text looks at all applicable legislation, at both a state and federal level. This reviewer was particularly impressed that the authors chose to analyse, in depth, each jurisdiction's legislative regime.

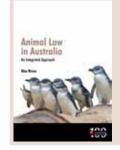
Incorporated into that discussion is a consideration of the bodies and water plans that stand behind the legislation. Consequently the text steps out of the purely theoretical realm into more practical areas, an approach readers will find refreshing.

A quick glance of the title might suggest this is a text of little relevance for most practitioners. However, all readers will be able to fish out useful pieces of information and find reading it, even if their attention is limited to their own jurisdiction, useful.

To the authors' credit they have produced a good, authoritative text on a potentially dry topic.

Brendan Jones, Moray & Agnew

Animal Law in Australia: **An Integrated Approach**



Alex Bruce

December 2011 LexisNexis RRP \$96.00

If, like me, you share your home and life with a number of faithful, albeit very pampered four legged canine kinder or others of that ilk, you will find much of interest in this informative book.

Equally, if you are concerned about the treatment of animals raised for commercial purposes, you will find its content both relevant and helpful.

Written by local legal academic and ordained Buddhist Monk Alex Bruce in a clear and easily to understand style, Animal Law in Australia expands on previous scholarship in this area of law. Bruce includes such topics as family law and pet custody, liability for dangerous dogs, religious and indigenous practices involving animals, animals used for entertainment, bestiality, animal hoarding and international law issues. Helpfully, each chapter contains a statement of objectives, a summary of the essential principles discussed as well as resources for further reading and research.

In each chapter, the author incorporates the philosophical and ethical discussion with both practical issues and the related legal framework. I found this approach to be helpful in facilitating a greater understanding not only of the current animal regulatory framework in Australia but also of the historical context from which our law has evolved. His observations about Defence lawyers in the Middle Ages who built reputations from defending animals before the Courts clearly demonstrates the ability of lawyers over the centuries to creatively engage in a broad range of remunerative legal practice.

Animal Law in Australia is suitable not only as a teaching text, but also for both the legal practitioner with an interest in this developing area of the law. The general reader interested in animal welfare will also find much in this absorbing treatise.

Don Malcolmson, Malcolmson Lawyers