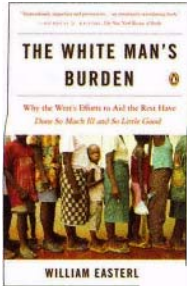


BOOK REVIEWS



The White Man's Burden: Why the West's Efforts to Aid the Rest Have Done So Much Ill and So Little Good Author: William Easterly Publisher: Oxford University Press Price: £8.99 ISBN: 978 019922611

Although their national governments have received aid totalling E1.2trn over the past 50 years, far too many people in the developing world remain stuck in the poverty trap. Every year millions still die of preventable diseases, lacking clean water and proper sanitation. The HIV/Aids epidemic has compounded the misery.

William Easterly exposes the practical failures and deficient implementation of aid packages from the west. He scolds the big Utopian planners and goal-setting organisations that constantly replace earlier plans, taking no account of missed targets. The success of aid, he writes, is debated in terms of money spent while in business it's about results achieved.

Using the free market as an analogy, Easterly concludes that aid leaves the beneficiaries no bargaining power and no ability to make decisions concerning their own welfare. He recommends that, at times, foreign aid should go

directly to the people who need it the most. Easterly is right that aid money flowing through governments can be lost to bureaucracy, mismanagement or corruption. But a model where the government is not responsible for its own economic

development is a hard sell. Do we continue to spend billions on aid if it's failing to reach its targets and not changing the status of the poorest people in the poorest nations?

This book should arouse much discussion about the ideal model to make humanitarian aid more effective. Management accountants aspiring to work overseas for the World Bank, International Monetary Fund or other international aid organisations will benefit greatly from reading this book.

Merrill Cassell FCMA, former budget director at Unicef.

I • Do, we continue to spend billions on aid if it not changing the status of the poorest people in the poorest nations?

enhance the availability and accessibility of information in order to improve decision-making. With this in mind, how are the associated costs and benefits measured and managed? The authors draw on their own wide experience and research in the field to tackle this question.

The book combines comprehensive theory and lucid practical advice and is aimed at IT professionals, accountants, students and academics. Although it does sometimes state the obvious to inform more general business readers, the context provided and the fact that some of the core approaches it covers are often wrongly applied (if they are applied at all) by organisations, should recommend to anyone involved in this area.

Starting with an overview of a "50-year odyssey" to evaluate ICT investment, the book goes on to review the elusive nature of some ICT benefits, associated costs and issues concerning costing. Of a more practical bent, a later section covers issues such as risk analysis and evaluation methodologies. The survey detail supplied can be onerous, but it gives context to the material on the accompanying CD-Rom, Anyone intending to use the questionnaires included on the CD will find the examples a useful source of inspiration.

Well written and sensibly structured, this another definitive text from CIMA Publishing, It does not assume an expert level of knowledge and the narrative is brought to life with many examples and quotations. One of my favourites was a snippet borrowed from Tommaso d'Aquino: "There aren't any rules here; are trying to

Prithpal Babra ACMA, management consultant (prithpal.babra@atosorigin.com get something done."



The Effective Measurement and Management of ICT Costs and Benefits (third edition) Authors: Dan Remenyi, Frank Bannister and Arthur Money

Publisher: CIMA Publishing/Elsevier Price: £29.99 ISBN: 978 0 7506 8328 9

This book has a lot of history - the first edition was published way back in 1991. In the intervening period, ICT (information and communications technology) has become ever more important to organisations.

All enterprises invest in and maintain some form of ICT - whether this is a telephone connection, an e-mail account or a global enterprise resource planning system. The objective for each is the same, though: to

