

## SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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# ACCY407: HISTORY OF ACCOUNTING THOUGHT

Trimester Two 2005

## COURSE OUTLINE

### Course Objectives

This course is designed to provide students with an understanding and appreciation of the historical approach to accounting research, the evolution of accounting principles and practices, and the uses of accounting. Students will be expected to explore and evaluate the environments that have influenced developments in accounting.

Completion of the course includes:

- a. Preparation and presentation of one selected reading;
- b. The handing in and presentation of proposal for the research project by the stated date, and;
- c. The completion of this research project and presentation of the findings of your research to the class.

In addition, students are expected to participate and prepare fully for all classes.

### Contact Details

- |   |        |          |  |
|---|--------|----------|--|
| • Ms Carolyn Fowler<br>(Course Coordinator) | RH 603 | 463-6506 | <a href="mailto:Carolyn.Fowler@vuw.ac.nz">Carolyn.Fowler@vuw.ac.nz</a> |
| • Professor Stephen Walker                  | RH 612 | TBA      | <a href="mailto:Stephen.Walker@vuw.ac.nz">Stephen.Walker@vuw.ac.nz</a> |

### Class Times and Room Numbers

- Thursday 10.30 a.m. - 12.20 p.m. in RH LT2.
- Friday 29 July and 5 August, 9.30-11.30 a.m. in RLWY 129 (Seminars).
- Friday 12 August and 7 October, 9.30-12.30 p.m. in RLWY 129 (Presentations).

### Materials and Equipment

Copies of readings will be provided for students on a week-by-week basis. Spare copies of additional readings will be available from Carolyn Fowler.

## **Communication of Additional Information**

Additional information or information on changes will be conveyed to students either in class or via email.

## **Assessment Requirements**

- |   |     |   |
|---|-----|---|
| 1. Synopsis preparation and presentation, and class participation | 15% | As allocated                                      |
| 2. Research Project Proposal                                      | 15% | Due: 11 August.                                   |
| 3. Research Project and Presentation                              | 70% | Due Week 12 (presentation) & 11 October (project) |

### ***Synopsis Preparation and Presentation, and Class Participation*** **15%**

Class sessions will be primarily in the form of seminars, involving discussion of assigned weekly readings along with other material as determined and presented by the lecturer. For effective discussion on the material in the class, it is very important that you read and understand the assigned articles beforehand. Marks will be awarded for class participation.

Each student is required to present **one** assigned reading during the course. This presentation will be for 20 minutes, with a further 10 minutes for questions and discussion. Students are to select the readings for their presentation from the list below for weeks 4 to 9. Only **two** readings may be presented in each class. Each student must advise the coordinator by the second week of the course of the reading they have selected for their presentation.

Students presenting assigned readings are to submit to the lecturer(s) a précis of the article (max 2 pages) by noon the day before the class.

### ***Research Project Proposal*** **15%**

Students are required to submit a formal research proposal (max 4 pages) outlining the objective of their research project and identifying proposed sources of information. Students must discuss their choice of topic with the lecturers during the first 5 weeks. These proposals will be presented to the class on the 12<sup>th</sup> of August.

A copy of the proposal is to be emailed to the lecturers by 10.30 a.m. on the 11<sup>th</sup> of August.

### ***Research Project and Presentation*** **70%**

Each student is required to complete a major research paper reporting his or her investigation of the history of any area of accounting, auditing, taxation or related areas. The report should be no longer than 6500 words. This research paper is a major project, which can be a critical and comprehensive literature review, a detailed research proposal or an empirical study. Topics for the project must be discussed with and approved by your lecturers.

Students are required to present their project to the class during the last week of the course. The research project is due on the 11<sup>th</sup> of October. The manuscript is to be submitted in electronic form (e.g. in an email attachment as a Microsoft Word document) and in paper format.

## **Penalties**

In fairness to other students, work submitted after the deadline will incur a 5% penalty (of the mark obtained) for each day late. Extensions may be granted with no penalty to those who meet the University's aegrotat rules (e.g. medical certificate, family bereavement).

## Course Content

	Dates		Topic	Lecturer(s)
1	Jul	7	Introduction to History and visit to Archives New Zealand.	Carolyn Fowler
2	Jul	14	History and Historical Research	Carolyn Fowler
3	Jul	21	Accounting Historical Research	Carolyn Fowler Rachel Morley
4	Jul	28 29	Accounting History: Scope and Purpose The Emergence of Double Entry Bookkeeping	Stephen Walker Stephen Walker
5	Aug	4 5	Alternative Interpretations of Management Accounting History History of the Accounting Profession	Stephen Walker Stephen Walker
6	Aug	11 12	Gender and Accounting in Historical Perspective Student Project Proposals (3 hours)	Stephen Walker
<b>Mid Trimester Break</b>				
7	Sept	1	Public Sector Accounting History	Carolyn Fowler Philip Colquhoun
8	Sept	8	Project Preparation	
9	Sept	15	New Zealand Accounting History	Carolyn Fowler
10	Sept	22	Project Preparation	
11	Sept	29	Project Preparation	
12	Oct	6 7	Presentation of Projects. Presentation of Projects (3 hours)	

## Seminar Readings

### ***Week 1: Introduction to Accounting History and Visit to Archives New Zealand***

1. Parker L.D., 1997, Informing historical research in accounting and management: traditions, philosophies and opportunities, *The Accounting Historians Journal*, 24:2, 111-148.

### ***Week 2: History and Historical Research***

1. Fleischman, R. K., P. A. Mills and T. N. Tyson, 1996, A theoretical primer for evaluating and conducting historical research in accounting, *Accounting History*, 1:1, 55 – 75.
2. Carr, E.H., 1987, The historian and his facts, in Lee, T.A. (ed.), 1990, *Accounting History and Thought*, Garland Publishing Inc: New York, 73-96.

### ***Week 3: Accounting Historical Research***

1. Hammond, T and P. Sikka., 1996, Radicalizing accounting history: the potential of oral history, *Accounting, Auditing and Accountability Journal*, 9:3, 79 – 97.
2. Tyson, T. N., 1996, Rendering the unfamiliar intelligible: discovering the human side of accounting's past through oral history interviews, *The Accounting Historians Journal* 23:2, 87 - 109.

**Week 4 (Seminar 1): Accounting History: Scope and Purpose**

1. Previts, G.J., Parker, L.D. and Coffman, E.N., 1990, Accounting history: definition and relevance, *Abacus*, 26:1, 1-16.
2. Carnegie, G.D. and Napier, C.J. 1996, Critical and interpretive histories: insights into accounting's present and future through its past, *Accounting, Auditing and Accountability Journal*, 9:3, 7-39.

**Week 4 (Seminar 2): The Emergence of Double Entry Bookkeeping**

1. Bryer, R.A., 1993, Double entry bookkeeping and the birth of capitalism: accounting for the commercial revolution in medieval northern Italy, *Critical Perspectives on Accounting*, 4:2, 113-140.
2. Mills, G.T., 1994, Early accounting in Northern Italy: The role of commercial development and the printing press in the expansion of double entry from Genoa, Florence and Venice, *The Accounting Historians Journal*, 21:1, 81-96.

**Week 5 (Seminar 1): Alternative Interpretations of Management Accounting History**

1. Hopper, T. and Armstrong, P., 1991, Cost accounting, controlling labour and the rise of conglomerates, *Accounting, Organizations and Society*, 16:5/6, 405-438.
2. Miller, P. and O'Leary, T., 1987, Accounting and the construction of the governable person', *Accounting, Organizations and Society*, 13:3, 235-265.

**Week 5 (Seminar 2): History of the Accounting Profession**

1. Willmott, H. 1986, Organising the profession: a theoretical and historical examination of the development of the major accountancy bodies in the UK, *Accounting, Organizations and Society*, 11:6, 555-580.
2. Walker, S.P., 2004, The genesis of professional organization in English accountancy, *Accounting, Organizations and Society*, 29:2, 127-156.

**Week 6: Gender and Accounting in Historical Perspective**

1. Kirkham, L.M. and Loft, A., 1993, Gender and the construction of the professional accountant, *Accounting, Organizations and Society*, 18:6, 507-558.
2. Walker, S.P., 1998, How to secure your husband's esteem. Accounting and private patriarchy in the British middle class household during the nineteenth century, *Accounting, Organizations and Society*, 23: 5/6, 485-514.

**Week 7: Public Sector Accounting**

1. Hoskin, K.W., and R.H Macve. 1988, The Genesis of Accountability: The West Point Connection, *Accounting Organizations and Society*, 13:2, 37-73.
2. Fleischman, R.K., and T.N Tyson, 1997, Developing Expertise: Two Episodes in Early Nineteenth Century US Management Accounting History, *Business and Economic History*, 26:2, 365-380.
3. Funnell, W.N., 1990, Pathological Responses to Accounting Controls: The British Commissariat in the Crimea 1854-1856, *Critical Perspectives on Accounting*, 1, 319-335.

### **Week 9: New Zealand Accounting History**

1. Hooper, K., Pratt, M. and K. Kearins, 1993, Accounting, auditing and the business establishment in Colonial Auckland 1880- 1895, *Accounting, Auditing and Accountability Journal*, 6:1, 79-98.
2. Baskerville, R. F., 1999, The Telling power of CCA - A New Zealand Oral History, *Accounting Historians Journal*, 26, 1 - 26.
3. Napier, C.J, 1995, Secret Accounting in New Zealand: P & O and the Union Steam Ship Company 1917-1936, 135-157, *Studies in Accounting History: Tradition and Innovation for the 21<sup>st</sup> Century*, Tsuji, A., & P. Garner (eds), Greenwood Press: London.

### **Additional Readings**

There is no set text for the course. However, the following books may provide supplementary reading for many of the issues examined in the course.

- Edwards, J. R., 1989, *A History of Financial Accounting*, Routledge: London.
- Lee, T. A., A Bishop and Parker R H. (eds), 1996, *Accounting History from the Renaissance to the Present*, Garland Publishing Inc.: New York & London
- Lee, T.A. (ed.), 1990, *Accounting History and Thought*, Garland Publishing Inc: New York
- Littleton, A. C. and Yamey B. S. (eds), 1956, *Studies in the History of Accounting*, Sweet & Maxwell London:
- Parker, R. H. and Yamey B. S. (eds), 1994 *Accounting History - Some British Contribution* , Clarendon Press: Oxford.
- Yamey, B. S., 1978, *Essays on the History of Accounting*, Arno Press: New York.
- Yamey, B. S., 1982, *Further Essays on the History of Accounting*, Garland Publ Inc: New York.
- Hammond, T A., 2002, *A White-collar profession - African American Certified Public Accountants since 1921*, University of North Carolina Press: Chapel Hill, North Carolina.
- Fleishman R.K., Radcliffe V.S. and Shoemaker P.A. (eds), 2003, *Doing Accounting History*, JAI Press: Greenwich.

As well the following journals may provide additional material:

- *Accounting History*
- *The Accounting Historians Journal*
- *Accounting, Business and Financial History*
- *Accounting, Auditing and Accountability Journal*
- *Accounting, Organizations and Society*
- *Critical Perspectives on Accounting*.

### **General University Policies and Statutes**

Students should familiarise themselves with the University's policies and statutes, particularly those regarding assessment and course of study requirements, and formal academic grievance procedures.

## **Student Conduct and Staff Conduct**

The Statute on Student Conduct together with the Policy on Staff Conduct ensure that members of the University community are able to work, learn, study and participate in the academic and social aspects of the University's life in an atmosphere of safety and respect. The Statute on Student Conduct contains information on what conduct is prohibited and what steps can be taken if there is a complaint. For queries about complaint procedures under the Statute on Student Conduct, contact the Facilitator and Disputes Advisor. This Statute is available in the Faculty Student Administration Office or on the website at: [www.vuw.ac.nz/policy/StudentConduct](http://www.vuw.ac.nz/policy/StudentConduct).

The policy on Staff Conduct can be found on the VUW website at: [www.vuw.ac.nz/policy/StaffConduct](http://www.vuw.ac.nz/policy/StaffConduct).

## **Academic Grievances**

If you have any academic problems with your course you should talk to the tutor or lecturer concerned or, if you are not satisfied with the result of that meeting, see the Head of School or the Associate Dean (Students) of your Faculty. Class representatives are available to assist you with this process. If, after trying the above channels, you are still unsatisfied, formal grievance procedures can be invoked. These are set out in the Academic Grievances Policy which is published on the VUW website:

[www.vuw.ac.nz/policy/AcademicGrievances](http://www.vuw.ac.nz/policy/AcademicGrievances).

## **Academic Integrity and Plagiarism**

Academic integrity is about honesty – put simply it means **no cheating**. All members of the University community are responsible for upholding academic integrity, which means staff and students are expected to behave honestly, fairly and with respect for others at all times.

Plagiarism is a form of cheating which undermines academic integrity. Plagiarism is **prohibited** at Victoria.

The University defines plagiarism as follows:

Plagiarism is presenting someone else's work as if it were your own, whether you mean to or not.

*'Someone else's work' means anything that is not your own idea, even if it is presented in your own style. It includes material from books, journals or any other printed source, the work of other students or staff, information from the Internet, software programmes and other electronic material, designs and ideas. It also includes the organization or structuring of any such material.*

### ***Plagiarism is not worth the risk.***

Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct ([www.vuw.ac.nz/policy/studentconduct](http://www.vuw.ac.nz/policy/studentconduct)) and may be penalized severely. Consequences of being found guilty of plagiarism can include:

- an oral or written warning
- suspension from class or university
- cancellation of your mark for an assessment or a fail grade for the course.

*Find out more about plagiarism and how to avoid it, on the University's website at: [www.vuw.ac.nz/home/studying/plagiarism.html](http://www.vuw.ac.nz/home/studying/plagiarism.html).*

### **Students with Disabilities**

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities an equal opportunity with all other students to demonstrate their abilities. If you have a disability, impairment or chronic medical condition (temporary, permanent or recurring) that may impact on your ability to participate, learn and/or achieve in lectures and tutorials or in meeting the course requirements, then please contact the Course Coordinator as early in the course as possible. Alternatively you may wish to approach a Student Adviser from Disability Support Services to confidentially discuss your individual needs and the options and support that are available. Disability Support Services are located on Level 1, Robert Stout Building, or phoning 463-6070, email: [disability@vuw.ac.nz](mailto:disability@vuw.ac.nz). The name of your School's Disability Liaison Person can be obtained from the Administrative Assistant or the School Prospectus.

### **Student Support**

Staff at Victoria want students' learning experiences at the University to be positive. If your academic progress is causing you concern, please contact the relevant Course Co-ordinator, or Associate Dean who will either help you directly or put you in contact with someone who can.

The Student Services Group is also available to provide a variety of support and services. Find out more at [www.vuw.ac.nz/st\\_services/](http://www.vuw.ac.nz/st_services/) or email [student-services@vuw.ac.nz](mailto:student-services@vuw.ac.nz).

VUWSA employs two Education Coordinators who deal with academic problems and provide support, advice and advocacy services, as well as organising class representatives and faculty delegates. The Education Office is located on the ground floor, Student Union Building, phone 463 6983 or 463 6984, email [education@vuwsa.org.nz](mailto:education@vuwsa.org.nz).