

School of Accounting and Commercial Law

ACCY 321: ACCOUNTING HISTORY

Trimester Two 2006

COURSE OUTLINE

Contact Details

Teaching Staff

Dr Philip Colquhoun	RH 715	Phone	463 5776
Dr Bhagwan Khanna	RH 602	Phone	463 5843

Course Coordinator

Philip Colquhoun

Administrative Assistant

Jan May	RH 708	Phone	463 7465
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Lecture Times and Room Numbers

Lecture times are:

Tuesday and Thursday 3.40 pm – 5.30 pm.

All lectures are in Rutherford House LT 3.

There are no separate tutorials for this course.

Course Objectives

At the end of this course students are expected to:

- Be familiar with various aspects of the history of accounting
- Have further developed their research skills
- Have in depth knowledge of one area of accounting history
- Have increased understanding of current accounting practices and environment from understanding aspects of its past.

Course Content

This course examines various aspects of the history of accounting; including the accounting profession, private and public sector accounting theory and practice, and accounting in social institutions.

A course timetable is provided below.

Expected Workload

This course consists of two 2 hour lectures each week. Lectures will be based around discussions of readings provided. Students are expected to read all readings provided. These readings will also form the basis of the material for the end of course test. Students will need to set aside on average 1-2 hours per reading during the course. Additional time will be required to undertake other assessment items and to revise and review for the test.

Readings

There is no set textbook for this course.

The course is based on a series of readings that will be distributed periodically during lectures.

Assessment Requirements (see below for full details)

	Percentage of final grade	Date	
Short Review Essay	15%	Tuesday August 8	5.00 pm
Research Essay	35%	Tuesday October 3	5.00 pm
Test (90 minutes)	35%	Thursday October 12	in lecture time
Class Participation	15%		

Essays and proposal can be handed in during lectures or to RH 708.

Penalties

Late submission of either essay will incur a penalty of 10% of your grade for that essay per day (or part thereof) late.

Mandatory Course Requirements

In addition to receiving a weighted average of at least 50% for the assessment requirements, to pass the course you must:

- Attend **75% of all lectures**, having prepared for the lectures as required,
- Hand in a **Research Essay Proposal** no later than Thursday August 17, 5.00 pm, and
- Obtain a minimum mark of 40% in the Test.

Communication of Additional Information

Further or additional information to students will be provided during lectures and on blackboard.

ASSESSMENT ITEMS

Short Review Essay	15%	Tuesday August 8	5.00 pm
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You are required to select one reading from the academic journals *Accounting History*, *The Accounting Historians Journal* or *Accounting, Business and Financial History*.

Access to the journals can be found through the university library.

Write a review of that reading,

- outlining the main themes and argument in the article,
- discussing any areas that you disagree or agree with that article,
- select one sentence that you like in the article and discuss why you like the sentence, and
- provide an overall opinion of that article.

Required length: Between 400 and 500 words (excluding quotes)

Research Essay Proposal

Thursday August 17 5.00 pm

You are required to hand in a brief statement of what your Research Essay will cover. This should include: a discussion of the topic, and a sample of the literature to be reviewed or the historical material that will be examined.

Required length: Up to 300 words (including references).

This is a mandatory course requirement.

Research Essay

35%

Tuesday October 3

5.00 pm

Write research essay on any aspect of accounting history.

Required length: Between 2,500 and 3,000 words (excluding quotes and references).

Your essay could be one of the following:

- A literature review – Select any topic in the accounting history literature and then write a coherent review of all or a selection of articles written on that topic. Topics could be (although not restricted to) any of the topics to be covered in lectures.

or

- An historical study – Select an area of or relating to accounting and discuss any historical element of that area using primary and secondary sources. This could include the use of published material (such as old books, journals, legalisation etc.) or unpublished material (such as archives and historical manuscripts).

Note: Accounting can be interpreted very broadly.

Your essay must meet good practice for academic research. It must be well written and clearly referenced. Plagiarism will not be tolerated. A guide on writing essays will be provided.

You are encouraged to discuss your topic choice and research approach with the lecturers early in the course.

Test (90 minutes)

35%

Thursday October 12 in lecture time

The test will examine issues and articles discussed in lectures. The test will most likely consist of two essays. Information regarding the test will be provided in the second half of the course.

LECTURE OUTLINE

(Subject to Modification)

<i>Date</i>	<i>Topic</i>	<i>Lecturer</i>
July 11	Introduction – Accounting and History	Khanna
13	Accounting as History	Khanna
18	Earliest Evidence of Accounting	Khanna
20	Studying & Researching Accounting History	Khanna
25	Accounting in Middle East, Southern Europe & United Kingdom	Khanna
27	Depreciation	Colquhoun
August 1	Accounting Profession	Colquhoun
3	Accounting Education	Colquhoun
8	Accounting and Religion	Colquhoun
	Short Review Essay due 5.00 pm	
10	Accounting and Religion	Colquhoun
15	Accounting and War	Colquhoun
17	Accounting and War	Colquhoun
	Research Essay Proposal due 5.00 pm	
	<i>Mid trimester break</i>	
September 5	Accounting in Social Institutions	Colquhoun
7	Public Sector	Colquhoun
12	Public Sector	Colquhoun
14	Public Sector	Colquhoun
19	History of Auditing	Khanna
21	Management Accounting	Khanna
26	Accounting Luminaries	Khanna
28	Accounting Luminaries	Khanna
October 3	Human beings as Assets	Khanna
	Research Essay due 5.00 pm	
5	Link – History and Future Debate – Where from & where to	Khanna
10	<i>Revision - no lecture</i>	
12	End of Course Test	

Faculty of Commerce and Administration Offices

Railway West Wing (RWW) - FCA Student and Academic Services Office

The Faculty's Student and Academic Services Office is located on the ground and first floors of the Railway West Wing. The ground floor counter is the first point of contact for general enquiries and FCA forms. Student Administration Advisers are available to discuss course status and give further advice about FCA qualifications. To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

Easterfield (EA) - FCA/Education/Law Kelburn Office

The Kelburn Campus Office for the Faculties of Commerce and Administration, Education and Law is situated in the Easterfield Building - it includes the ground floor reception desk (EA005) and offices 125a to 131 (Level 1). The office is available for the following:

- Duty tutors for student contact and advice.
- Information concerning administrative and academic matters.
- Forms for FCA Student and Academic Services (e.g. application for academic transcripts, requests for degree audit, COP requests).
- Examinations-related information during the examination period.

To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

General University Policies and Statutes

Students should familiarise themselves with the University's policies and statutes, particularly the Assessment Statute, the Personal Courses of Study Statute, the Statute on Student Conduct and any statutes relating to the particular qualifications being studied; see the Victoria University Calendar available in hard copy or under 'About Victoria' on the VUW home page at www.vuw.ac.nz.

Student 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 are to be taken if there is a complaint. For information about complaint procedures under the Statute on Student Conduct, contact the Facilitator and Disputes Advisor or refer to the statute on the VUW policy website at 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.

Academic Grievances

If you have any academic problems with your course you should talk to the tutor or lecturer concerned; class representatives may be able to help you in this. If you are not satisfied with the result of that meeting, see the Head of School or the relevant Associate Dean; VUWSA Education Coordinators are available to assist in 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 at 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. The University defines plagiarism as follows:

The presentation of the work of another person or other persons as if it were one's own, whether intended or not. This includes published or unpublished work, material on the Internet and the work of other student or staff.

It is still plagiarism even if you re-structure the material or present it in your own style or words.

Note: It is however, perfectly acceptable to include the work of others as long as that is acknowledged by appropriate referencing.

Plagiarism is prohibited at Victoria and is not worth the risk. Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct and may be penalised severely. Consequences of being found guilty of plagiarism can include:

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

Find out more about plagiarism, and how to avoid it, on the University's website at www.vuw.ac.nz/home/studying/plagiarism.html.

Students with Impairments

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities the same opportunity as 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, 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 (DSS) to discuss your individual needs and the available options and support on a confidential basis. DSS are located on Level 1, Robert Stout Building, telephone (04) 463 6070, email disability@vuw.ac.nz. The name of your School's Disability Liaison Person is in the relevant prospectus or can be obtained from the School Office or DSS.

Student Support

Staff at Victoria want students to have positive learning experiences at the University. Each Faculty has a designated staff member who can either help you directly if your academic progress is causing you concern, or quickly put you in contact with someone who can. Assistance for specific groups is also available from the Kaiwawao Māori, Manaaki

Pihipihinga or Victoria International.

In addition, the Student Services Group (email student-services@vuw.ac.nz) is available to provide a variety of support and services. Find out more at www.vuw.ac.nz/st_services/.

VUWSA employs 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 (tel. 04 463 6983 or 04 463 6984, email education@vuwsa.org.nz) is located on the ground floor, Student Union Building.

Manaaki Pihipihinga - Maori and Pacific Mentoring Programme (Faculty of Commerce and Administration)

This is a mentoring service for Maori and Pacific students studying at all levels. Weekly one hour sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14 Kelburn Parade, and Room 210 and 211, Level 2, Railway West Wing. Sessions cover drafting and discussing assignments, essay writing, and any questions that may arise from tutorials and/or lectures. A computer suite networked to Cyber Commons is available for student use.

To register with Manaaki Pihipihinga, please contact one of the following:

Puawai Wereta
Room 210, Level 2
Railway West Wing
Tel. (04) 463 8997
Email: Puawai.Wereta@vuw.ac.nz

Fa'afai Seiuli
Room 109 B
14 Kelburn Parade
Tel. (04) 463 5842
Email: Faafoi.Seiuli@vuw.ac.nz