

School of Accounting and Commercial Law

ACCY 321: ACCOUNTING HISTORY

Trimester Two 2007

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

Chloe Thompson	RH 708	Phone	463 5383
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Lecture Times and Room Numbers

Lecture times are:

Monday and Tuesday 12.40 pm – 2.30 pm.

All lectures are in Railway West Wing Room 501.

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%	Monday August 6	5.00 pm
Research Essay	35%	Monday October 1	5.00 pm
Test (90 minutes)	35%	Tuesday October 9	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 obtaining an overall course mark of 50% or more, students must

- Attend **75% of all lectures**, having prepared for the lectures as required,
- Hand in a **Research Essay Proposal** no later than Thursday August 16, 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% Monday August 6 5.00 pm

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 16 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% Monday October 1 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% Tuesday October 9 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	9	Introduction – Accounting and History	Khanna
	10	Accounting as History	Khanna
	16	Earliest Evidence of Accounting	Khanna
	17	Studying & Researching Accounting History	Khanna
	23	Accounting in Middle East, Southern Europe & United Kingdom	Khanna
	24	History of Auditing	Khanna
	30	Management Accounting	Khanna
	31	Accounting Luminaries	Khanna
August	6	Accounting Luminaries	Khanna
		Short Review Essay due 5.00 pm	
	7	Human beings as Assets	Khanna
	13	Link – History and Future Debate – Where from & where to	Khanna
	14	Review	Khanna
	16	Research Essay Proposal due 5.00 pm	
<i>Mid trimester break</i>			
September	3	Accounting in Social Institutions	Colquhoun
	4	Accounting and War	Colquhoun
	10	Accounting Education	Colquhoun
	11	Accounting Education	Colquhoun
	17	Public Sector	Colquhoun
	18	Public Sector	Colquhoun
	24	Accounting and Gender	Colquhoun
	25	Accounting Profession	Colquhoun
October	1		Colquhoun
		Research Essay due 5.00 pm	
	2	Accounting and Religion	Colquhoun
	8	<i>Revision - no lecture</i>	
	9	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.

Notice of Turnitin Use

(All courses which make use of Turnitin must inform students prior to collection of work for assessment. The following paragraph (modified as necessary for particular circumstances) should appear in course outlines.)

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <<http://www.turnitin.com>>. Turnitin is an on-line plagiarism prevention tool which identifies material that may have been copied from other sources including the Internet, books, journals, periodicals or the work of other students. Turnitin is used to assist academic staff in detecting misreferencing, misquotation, and the inclusion of unattributed material, which may be forms of cheating or plagiarism. At the discretion of the Head of School, handwritten work may be copy typed by the School and subject to checking by Turnitin. You are strongly advised to check with your tutor or the course coordinator if you are uncertain about how to use and cite material from other sources. Turnitin will retain a copy of submitted materials on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

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 or go to www.vuw.ac.nz/policy.

For information on the following topics, go to the Faculty's website www.vuw.ac.nz/fca under Important Information for Students:

- Academic Grievances
- Academic Integrity and Plagiarism
- Student and Staff Conduct
- Meeting the Needs of Students with Impairments
- Student Support

Manaaki Pihipihinga Programme

Manaaki Pihipihinga is an academic mentoring programme for undergraduate Māori and Pacific students in the Faculties of Commerce and Administration, and Humanities and Social Sciences. Sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14 Kelburn Parade (back courtyard), Room 109D, and Room 210, Level 2, Railway West Wing. There is also a Pacific Support Coordinator who assists Pacific students by linking them to the services and support they need while studying at Victoria. Another feature of the programme is a support network for Postgraduate students with links to Postgraduate workshops and activities around Campus.

For further information, or to register with the programme, email manaaki-pihipihinga-programme@vuw.ac.nz or phone (04) 463 5233 ext. 8977. To contact the Pacific Support Coordinator, email pacific-support-coord@vuw.ac.nz or phone (04) 463 5842.
