

School of Accounting and Commercial Law

## **ACCY 407: HISTORY OF ACCOUNTING THOUGHT**

Trimester Two 2009

### **COURSE OUTLINE**

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#### **Name and Contact Details**

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#### **Trimester Dates**

Teaching Period: Monday 13 July to Friday 16 October 2009

End of Year Study Period: Monday 19 October to Monday 26 October 2009

**Withdrawal dates:** Information available via

<http://www.victoria.ac.nz/home/admisenrol/payments/withdrawalsrefunds.aspx>

#### **Class Times and Room Numbers**

- Tuesday 12.40 pm– 3.30 pm in RWW 315

#### **Course Content**

This course concludes with a piece of individual work into an aspect of accounting history of the student's choice. Prior to undertaking this significant work students will lead one and participate in a number of class discussions on salient articles in the area of accounting history. Students will also prepare a research proposal for the individual work which will be discussed in class.

Class times will be limited to the discussion of salient articles, the research proposals and presentation of individual work at the end of the course. Therefore it is not expected that the class will meet every week.

#### **Course Learning Objectives**

By the end of this course students should be able to:

- Analyse aspects of the history of accounting from the extant accounting history literature; and

- Write a significant research project in an area relating to the history of accounting, which demonstrates skills in the collection, synthesis, analysis, interpretation and presentation of historical material.

#### **Tentative Dates – subject to class numbers**

1	Jul	14	Introduction – What is History?
2	Jul	21	What is Accounting History?
3	Jul	28	Student Lead Discussion
4	Aug	4	Student Lead Discussion
5	Aug	11	Student Lead Discussion
6	Aug	18	Student Project Proposals
7	Sept	8	Student Lead Discussion
8	Sept	15	Student Lead Discussion
9	Sept	22	Student Lead Discussion
10	Sept	29	Student Lead Discussion
11	Oct	6	Project Preparation
12	Oct	13	Presentation of Projects.

#### **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: 12.00 noon 17 August.
3. Research Project and Presentation	70%	Presentations: held on 13 October Project due: 23 October

*Note: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning objectives as required for accreditation and audit purposes. The findings may be used to inform changes aimed at improving the quality of FCA programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.*

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

**15%**

##### ***Synopsis Preparation and Presentation***

Each student is required to present one assigned reading during the course. This presentation will be for 20 - 30 minutes, with a further 10-15 minutes for questions and discussion. Students may select reading(s) for their presentation from the list below, or in conjunction

with the lecturer may select other reading(s) of interest. Selection of the readings will be confirmed in the second class.

Students presenting assigned readings are to submit to the lecturer a précis of the article (maximum 10% of the length of the article) by noon on the Monday before the class.

### *Class Participation*

For effective discussion of each topic it is very important that you read and understand all the assigned articles beforehand. Marks will be awarded for class participation.

Students are expected to attend all classes and participate fully in discussions. In order to assist in this all students not presenting in that week are required to:

- Select for each article to be presented what you consider to be the most interesting or significant sentence and prepare yourself to discuss why it is interesting or significant.

This significant sentence and a brief explanation as to why you find it interesting or significant is to be submitted to the lecturer(s) by 9.00 am on the Tuesday before 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 course coordinator during the first 5 weeks. These proposals will be presented to the class during week 6.

A copy of the proposal is to be emailed to the lecturers by 9.00 a.m. on the 14 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 the course coordinator.

Students are **required** to present their project to the class during the last week of the course. The research project is due at 5.00 p.m. on the 23 October. The project is to be submitted in electronic form (Microsoft Word document or PDF) 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).

## **Sample Seminar Readings**

### ***Introduction – What is Accounting History***

1. Previts, G.J., Parker, L.D. and Coffman, E.N., 1990, Accounting history: definition and relevance, *Abacus*, 26:1, 1-16.
2. Napier, C.J. 2006. Accounts of change: 30 years of historical accounting research. *Accounting, Organizations and Society* 31, no. 4-5: 445-507.
3. 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.

### ***Historical Research***

1. Fleischman, R. K., Mills P. A., and Tyson T. N., 1996, A theoretical primer for evaluating and conducting historical research in accounting, *Accounting History*, 1:1, 55 – 75.
2. Parker L.D., 1997, Informing historical research in accounting and management: traditions, philosophies and opportunities, *The Accounting Historians Journal*, 24:2, 111-148.
3. 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.
4. Hammond, T and P. Sikka., 1996, Radicalizing accounting history: the potential of oral history, *Accounting, Auditing and Accountability Journal*, 9:3, 79 – 97.
5. 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.

### ***Public Sector Accounting***

1. Hoskin, K.W., and Macve R.H., 1988, The Genesis of Accountability: The West Point Connection, *Accounting Organizations and Society*, 13:2, 37-73.
2. Fleischman, R.K., and Tyson T.N., 1997, Developing Expertise: Two Episodes in Early Nineteenth Century US Management Accounting History, *Business and Economic History*, 26:2, 365-380.
3. Tyson, T, 1993, Keeping the Record Straight: Foucauldian Revisionism and Nineteenth Century US Cost Accounting History, *Accounting, Auditing and Accountability Journal*, 6:2, 4-16.
4. Funnell, W.N., 1990, Pathological Responses to Accounting Controls: The British Commissariat in the Crimea 1854-1856, *Critical Perspectives on Accounting*, 1, 319-335.

### ***The Development of Management Accounting***

1. Kaplan, R.S., 1984, The evolution of management accounting, *Accounting Review*, July, 390-418.
2. Edwards, J.R. and Newell E., 1991, The development of industrial cost and management accounting before 1850: A survey of evidence, *Business History*, 33:1, 35-57.

### ***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.

### ***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.

### ***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.

### ***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.

**Note:** Napier (2006) provides an overview of significant articles in the accounting history and may provide an additional source of possible seminar readings.

### **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.*

### **Use of Turnitin**

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 compares submitted work with a very large database of existing material. At the discretion of the Head of School, handwritten work may be copy-typed by the School and subject to checking by Turnitin. 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.

**For the following important information follow the links provided:**

#### **Academic Integrity and Plagiarism**

<http://www.victoria.ac.nz/home/study/plagiarism.aspx>

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

<http://www.victoria.ac.nz/home/about/policy/academic.aspx>

#### **Faculty of Commerce and Administration Offices**

<http://www.victoria.ac.nz/fca/studenthelp/Contactus.aspx>

#### **Manaaki Pihipihinga Programme**

[http://www.victoria.ac.nz/st\\_services/mentoring/](http://www.victoria.ac.nz/st_services/mentoring/)