School of Accounting and Commercial Law

ACCY 407: HISTORY OF ACCOUNTING THOUGHT

Trimester Two 2009

COURSE OUTLINE

Name and Contact Details

- Dr Philip Colquhoun  
  (Course Coordinator)  
  RH 715  
  463-5776  
  Philip.Colquhoun@vuw.ac.nz
- Dr Bhagwan Khanna  
  RH 602  
  463-5843  
  Bhagwan.Khanna@vuw.ac.nz

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/withdrawlsrefunds.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

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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

Historical Research

Public Sector Accounting

The Development of Management Accounting

Alternative Interpretations of Management Accounting History

**The Emergence of Double Entry Bookkeeping**

**History of the Accounting Profession**

**Gender and Accounting in Historical Perspective**

**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.


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 Pihipihenga Programme**
http://www.victoria.ac.nz/st_services/mentoring/