



## **The University of Auckland Business School**

### **Course Outline 2007 ACCTG 713: ACCOUNTING HISTORY (15 POINTS)**

#### **Semester 1, (1073)**

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#### **Course Prescription**

Issues in the methodology of historical research, and substantive topics including: ancient and medieval accounting systems, charge and discharge accounting, the invention of double entry book-keeping, cost and management accounting, corporate financial reporting, auditing, accounting standard setting, and a topic chosen from New Zealand's accounting history.

#### **Goals of the Course**

- To enable students to extend their knowledge of accounting history and thereby gain a better understanding of contemporary accounting.
- To demonstrate the usefulness of historical perspectives in accounting research.
- To introduce students to different methodologies of historical inquiry.
- To help students identify and develop topics for their own research projects.

#### **Learning Outcomes**

By the end of this course it is expected that the student will be able to:

1. discuss various pre-modern and modern accounting practices in their historical contexts;
2. demonstrate the usefulness of historical perspectives in accounting research;
3. identify different historical research methodologies; and
4. identify and develop topics for further research projects.

#### **Content Outline**

- Themes and Methodologies of Accounting History Research
  - Examples of ancient Egyptian, Greek and Roman accounting
- The Invention of Western Double Entry Bookkeeping
  - Competing explanations
- Charge and Discharge Accounting
  - Its use and disuse
- Chinese Accounting
  - Ancient and modern
- Cost Accounting
  - The case of Josiah Wedgwood
- Management Accounting
  - Johnson & Kaplan's "lost relevance" thesis
- Financial Accounting
  - Competing explanations for the adoption of group accounting
- Financial Accounting
  - U.S. securities legislation, 1933-34
- Auditing

- The demand for pre-modern independent audits
- The late twentieth century legal liability of auditors
- Episodes in New Zealand Accounting History

## Learning and Teaching

The course is taught on the City campus in weekly seminars of up to three hours duration, organized around oral presentations by students. Class size is small and participation by all members of the class, based on their preparation from the assigned reading for each seminar, is expected.

## Teaching Staff

**Dr. Michael Keenan**

Office: Room 411, Commerce C Building

Tel: 373 7599 (xtn. 87191)

Fax: 373 7406

Email: m.keenan@auckland.ac.nz

## Learning Resources

A comprehensive list of readings on the course content will be supplied to students enrolled in the course. Copies of readings listed as essential seminar reading will be distributed to students in advance of the relevant seminar. Copies of other readings on the list which are not available from the General Library will be available on request from the teaching staff.

## Assessment

Two individual essays, literature reviews of selected topics (20% each) 40%

Final examination, covering entire course (3 hours) 60%

Learning outcome	Essay assignments	Final examination
1	<b>X</b>	<b>X</b>
2	<b>X</b>	<b>X</b>
3	<b>X</b>	<b>X</b>
4	<b>X</b>	