Professor: Roger B. Daniels

Location: Online

Telephone: 843.568.1589 (mobile)

ACCT 570 is being offered as a one-time on-line course due to the cancellation of the Accountancy Study Abroad Program due to the Covid-19 pandemic emergency.

Course Description: This Study Abroad course will trace the intellectual developments of modern accounting thought through its European origins from Renaissance Italy to the emergence of professional accounting and auditing in Great Britain. Students will explore the extant historical literature pertaining to the European origins of accounting and auditing as well as visit important sites including modern accounting’s birthplace in Venice.


Grading:
Your grade will be determined by the relative quality of your work. This means that your work will be assessed based upon its relative quality as compared to your peers in the course.

In lieu of exams, the grade in this course will come from assessment of the quality of your weekly assignments, Portfolio, and class participation.

Weekly Assignments (240 points (approximately) or 60% of the course grade)
Each Monday and Wednesday, you will be required to upload the assignments in the Dropbox feature of OAKS prior to the beginning of our virtual meetings. These uploads must be done before 11:45 am in order for you to receive credit. The assignments will be graded on a random basis and the grades recorded. For example, if there are five questions due on a particular day, a random number of questions may be selected for grading purposes. Depending on the depth of the assignment, points will be assigned based upon the quality of your work. For instance, Question #3 due on Monday may be selected for a grade but that will not be known to you until after the work has been uploaded.
Examples of daily assignments include (but not limited to):
1. Answers to questions pertaining to the readings and films that have been assigned to you.
2. Questions and answers pertaining to the readings that you have developed on your own.
3. Reviews of the films.
4. Analysis of current events relating to our studies.

**Class participation (80 points or 20% of the course grade)**
During the Monday and Wednesday virtual class meetings, students may be called upon randomly to provide answers to assigned questions, to discuss a current issue pertaining to that day’s topic, or identify and discuss an article or event beyond what has been assigned.

**Portfolio (80 points or 20% of the course grade)**
Each student is to maintain a portfolio of their work for the semester. The Portfolio is intended to help you document your learning for the course. The Portfolio should include all assignments as well as articles and other materials that you have identified on your own with respect to the subject of European Origins of Modern Accountancy. The Portfolio should be professionally presented and provide a roadmap of your learning. The grade will be based upon the relative quality of your work and should demonstrate that you have independently explored the subject beyond the minimum assignments. The Portfolio is your chance to demonstrate your creativity and interest in the subject.

Based upon the quality of your work, grades will be assigned accordingly (earned points divided by total points possible):

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<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>90%</td>
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<tr>
<td>B+</td>
<td>87%</td>
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<tr>
<td>B</td>
<td>80%</td>
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<tr>
<td>C+</td>
<td>77%</td>
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<td>C</td>
<td>70%</td>
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<tr>
<td>F</td>
<td>below 70%</td>
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**Other Policies:**
Cheating or plagiarism in any form may result in a failing grade for the course. Each student must do his or her work independently. Please refer to the College of Charleston Student Code of Conduct regarding academic integrity.

Under no circumstance may a student record the Zoom meetings without prior written consent from every participant in the class, including the professor. These discussions are considered confidential and their distribution outside of the group is expressly forbidden.

All teaching materials provided by Professor Daniels are considered his intellectual property and may not be copied, downloaded, or distributed outside the group.

This syllabus is subject to change as we all delve into the online learning environment.
ACCT 570- European Origins of Modern Accountancy  
Readings and References  
Summer 2020

**Week One- May 11 to May 15**  
Introduction on Monday, May 11

Readings for the Week:


*Double Entry*, Preface  
*Double Entry*, Chapter One: Accounting: Our First Communications Technology  
*Double Entry*, Chapter Two: Merchants and Mathematics

Film:  
*Miraculous Canals of Venice* (A&E 1996)

Website (for Reference)  
Wonders of Italy  
[https://artsandculture.google.com/project/wonders-of-italy](https://artsandculture.google.com/project/wonders-of-italy)

Website (for Reference)  
Palazzo Medici Riccardi  
[https://www.youtube.com/watch?v=uB_nQuzWx-I&feature=youtu.be](https://www.youtube.com/watch?v=uB_nQuzWx-I&feature=youtu.be)

**Week Two- May 18 to May 22**  
Readings for the Week:  


*Double Entry*, Chapter 3: Luca Pacioli: From Sansepolcro to Celebrity

*Double Entry*, Chapter 4: Pacioli’s Landmark Bookkeeping Treatise of 1494
Week Three- May 25 to May 29
Readings for the Week:

Double Entry, Chapter 5: Venetian Double Entry Goes Viral
Double Entry, Chapter 6: Double Entry Morphs: The Industrial Revolution and the Birth of a Profession

Week Four- June 1 to June 5
Readings for the Week:


Week Five- June 8 to June 12
Readings for the Week:
“Accounting Problems of the Industrial Revolution,” in Michael Chatfield’s, A History of Accounting Thought,”

“British Accounting and Audit,” in Michael Chatfield’s, A History of Accounting Thought,


Week Six- June 15 to June 17 (class ends)
Readings for the Week:
“Professional Development,” in Michael Chatfield’s, A History of Accounting Thought.