Professor: Roger B. Daniels

Location: Online Class with Synchronized Online Meetings

Course Description: The evolution of accounting thought from the ancient through the post-modern period is examined. Accounting as a social phenomenon is studied historically in its relevant economic and political contexts. Western and non-Western historical traditions frame the study of accounting’s role in the transformation of societies and economies and its importance in the development of social institutions.


Other Readings: Posted in OAKS Content.

Grading: Your grade will be a function of the relative quality of your work:

Daily Assignments: 220 points (20 points per day)
Weekly Quizzes (each Wednesday): 180 (30 points per week)
Class Participation: 100 points

Based upon the relative quality of your work, grades will be assigned accordingly:

<table>
<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>
</tr>
<tr>
<td>B</td>
<td>80%</td>
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<tr>
<td>C+</td>
<td>77%</td>
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<tr>
<td>C</td>
<td>70%</td>
</tr>
<tr>
<td>F</td>
<td>below 70%</td>
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</tbody>
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Daily Assignments: A significant part of your grade will be the quality of work from the daily assignments. At least half of the daily assignments will come from questions and answers that each student will formulate on their own. These unique questions and answers will be in addition to those assigned for that day by the instructor. Other assignments may require identification of materials beyond what is found on the syllabus.

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 5:30 pm 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. Daily Assignments for each day are worth 20 points. 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. Therefore, your best effort should be reflected in each assignment.

Your work will be graded using the *Daily Assignment Grading Rubric*. Grades will be based upon the relative quality of the work submitted. Please keep in mind that this is a graduate accountancy course where diligence and thought are expected in work products submitted.

**Class Participation:**

You are expected to be prepared for each class session. This is a seminar class which means that each student is to be an active participant in facilitating class discussion. It is important that you adequately prepare for each class period by reading and understanding that week’s assigned readings.

Student will be called upon each evening to discuss their work that will be selected at random. While students are not required to read their assignment, they may choose to do so if that is their preferred method of presentation. It is perfectly acceptable to discuss your answer in a fluent manner to prompt class discussion. After the student has presented their question and answer other students will then be asked to provide counter perspectives or additional facts to what had been stated. Some responses will be randomly selected while others may be volunteered depending on the nature of the assignment. These question and answer sessions will be facilitated by the instructor. Since each student will be required to participate each class, it is important that the discussions are not dominated by one or more individuals who have a greater propensity to talk than others.

Students who are to answer questions will be called upon randomly via a lottery system. If you did not prepare and upload your daily assignment before class and are called upon, a penalty of 20 points will be assessed in class participation. Answers or follow-up discussions that lack sufficient quality will be assessed a penalty at the discretion of the instructor. Students who are absent will receive a 20 point penalty for class participation. Students who exceed two absences for the semester are subject to receive a failing grade for the course.

**Weekly Quizzes:** There will be a weekly quiz each Wednesday that will begin promptly at 5:35 and end at 6:00. The quizzes will be administered through Respondus with the Lockdown Browser. The quizzes will be closed book and closed notes. That means that you may not refer to any notes or readings. Please keep in mind that the Lockdown Browser feature has fairly sophisticated artificial intelligence mechanisms that will identify potential cheating. If you are found to have cheated on a quiz you will be subject to failing the course, per the College’s Student Code of Conduct.

The quizzes will focus exclusively on the material in the assigned readings that are included in the Schedule of Readings in this syllabus document. The quizzes may include multiple choice, true/false, and short essays. Each quiz will count as 30 points (180 in total for the summer session).
ACCT 515- History of Accounting Thought
Schedule of Readings
Summer 2021

Monday, May 17- Introduction

The Relevance of Accounting History

Professor Daniels on Littleton’s Seven Antecedents

Wednesday, May 19


Monday, May 24


Wednesday, May 26


Monday, May 31- Memorial Day (no class)

Wednesday, June 2


Monday, June 7


Wednesday, June 9


Monday, June 14


Wednesday, June 16

Monday, June 21


Wednesday, June 23


Monday, June 28 (last day)

A virtual glass of wine to say goodbye to those who are graduating and discuss what next year looks like for those who are staying.