School of Business and Leadership

ACCT 301 – CRN 10253

Perspectives on Accounting and Finance

Fall

3 credits

Course Outline

INSTRUCTOR: Gabor Gyorgy
E-MAIL: ggyorgy@yukonu.ca
Day/Time: Tuesdays, 6:00-8:50pm
Dates: September 8th – December 1st, 2026
Classroom: A2402

COURSE DESCRIPTION

This course will introduce students to the cultural and technological phenomenon that have helped shape the accounting and finance disciplines. The course will explore the role of accounting and financial systems in the progress of civilization. Connections between religious and philosophical thinking, mathematical and technological advancements, and historical events, will all be studied to better understand the development of monetary systems.

COURSE REQUIREMENTS

This course does not require any previous knowledge of accounting or finance. ACCT101 is therefore only *recommended* as a prerequisite. Experience with accounting ideas will deepen course concepts, but any lack thereof, should in no way hinder the student from learning and understanding. The course will be taught at the senior undergraduate level.

EQUIVALENCY OR TRANSFERABILITY

Receiving institutions determine course transferability. Find further information at:
https://www.yukonu.ca/admissions/transfer-credit

LEARNING OUTCOMES

Upon successful completion of the course, students will be able to:

1. Explain the cultural and historical elements that have helped shape the accounting and finance disciplines.
2. Relate the influence of mathematical and technological advancements, to developments in the accounting and finance disciplines throughout history.
3. Identify and assess the influence of religious thinking on monetary systems.
4. Examine the historical relationship between finance and conflict.
5. Understand the development and role of various currencies in domestic and international relations.

6. Explore shortcomings in, and failures of, financial systems through history
7. Explore the development and historical impact of various financial phenomenon such as public ownership, asset bubbles, fiat currency, and government debt.

COURSE FORMAT

Delivery format

ACCT 301 is a seminar course where students will be given the opportunity to take a leadership role in guiding inquiry and discussion. The class will meet weekly for 3 hours, and students will be asked to share questions and insights across the topic areas set for consideration. Weekly readings will be provided. Each class will feature a given topic area (*see calendar below for a list of potential topics*), and class will be guided by designated student leaders and the Instructor

EVALUATION

Student Presentations	50%
Class Participation	25%
Final Exam	25%

COURSE WITHDRAWAL INFORMATION

Refer to the YukonU website for important dates.

TEXTBOOKS & LEARNING MATERIALS

Weekly readings will be provided by the instructor.

A *recommended* textbook for the course to accompany weekly readings is: Graeber, David. *Debt: The First 5000 years*. Melville House, 2012.

ACADEMIC INTEGRITY

Students are expected to contribute toward a positive and supportive environment and are required to conduct themselves in a responsible manner. Academic misconduct includes all forms of academic dishonesty such as cheating, plagiarism, fabrication, fraud, deceit, using the work of others without their permission, aiding other students in committing academic offences, misrepresenting academic assignments prepared by others as one’s own, or any other forms of academic dishonesty including falsification of any information on any Yukon University document.

Please refer to Academic Regulations & Procedures for further details about academic standing and student rights and responsibilities.

ACADEMIC ACCOMMODATION

Yukon University is committed to providing a positive, supportive, and barrier-free academic environment for all its students. Students experiencing barriers to full participation due to a visible or hidden disability (including hearing, vision, mobility, learning disability, mental health, chronic or temporary medical condition), should contact Accessibility Services for resources or to arrange academic accommodations: access@yukonu.ca.

TOPIC OUTLINE

Chapter	**Topic**
	The currency semiotics of early and modern trading societies
	The development of interest as a mathematical and cultural concept
	The influence of arithmetic within merchant communities
	The development of accounting systems throughout history.
	The history of banking.
	Government Debt
	The history of corporations and public ownership.
	Asset bubbles throughout history
	Historical and modern failures in accounting and financial systems.
	The gold standard
	Digital currency