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## Country Accountant

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## The Country Accountant

By NINA HUDSON ARNOLD, C. P. A.

March 15th has become one of the yesterdays, but its memory is still vital, as there are always so many portfolios and audits, stockholders' reports and detailed information that can be postponed beyond the Income Tax filing date, which seem about as difficult to clear from one's desk as the proverbial payment for the "dead horse."

And speaking of horses reminds me of a few of the stories which have become almost a part of the "horse and buggy" days of our little town, all originating with the horse doctor, whose sense of wit saved him from almost as many precarious positions as the payment of 1941 Income Taxes. "Speaking of long winters," he said, "jest have a note falling due in the spring, and see whether the winters are long," and does this not apply to us accountants who have a mountain of Tax Reports to be finished by the 15th of March?

Perhaps we accountants are all conscientious in endeavoring to reduce legitimately the taxes for our clients, many of whom cannot afford to pay the tax encumbrance, and who had rather follow Oliver's philosophy of life, "Never borry any trouble, borry somethin' you ain't got a lot of." Again, he was much annoyed because of the tramping over his head by a man who had to meet a note on the following day—with no funds to meet it. Oliver said, "What were you a-doin' of last night, wearin' out shoe leather?" and when told the reason for the man's worries, Oliver said, "Go to bed and sleep; let the fellow you owe do the worryin'."

Perhaps we wish we had more time to put into the solution of the knotty problems which confront us with many of the Returns for which we are supposed to be responsible. When Oliver visited the Centennial in Philadelphia he bore all earmarks of the old-time farm. One smart city fellow stepped up, slapped him on the shoulder, and said, "I'm glad to see you. Believe I've seen you before, but I cannot recall your name." "W-a-a-l," drawled Oliver, "I'm a-goin' to be in town a few days, and that will give you time to think on it."

I have noticed in many of the printed Annual Returns sent out by some of the largest corporations in the United States that there has been one word which has been repeated, and always with a capital "I," and that word is Industry, which seems to be the magnet drawing Workers for Defense. It has been said that real leadership offers adventure, a keen fitness and purpose and direction—the unexpected problems to solve, and so Industry is the leader to what we hope and pray may be Victory. In order to be a leader, whether as manufacturer or a corporation, or as an executive in a Certified Public Accountant's office, it does not do to sleep, it does not do to be unaware of the responsibility and activities under the Laws of 1942. As a farmer expressed it, "It would not be a very good place to sleep in a ten-acre lot with the bars down," proving the point that no matter how wide the scope of the Industrial field with which one is to be in touch, he must not be asleep.

We who are more or less guides, or at least advisors of our clients should do our utmost to avoid interruptions. We should not rest until Reports are made, Minutes are copied or Books are opened or closed.

Many of our fellowmen are serving their country in the armed forces with determined courage. At home we are applying that same determined courage to the jobs we know are less spectacular but are important in America's way of Life we all treasure.

To quote from a wiseacre of the past: "Lots of things keep this earth from turning:—wall—they put the brakes on and wonder why it does not go ahead."

Perhaps there is, then, some good to come from this World-Wide or Wide-World War. Brakes cannot be put upon Production else the Corporation ceases; and unless the machinery of the small Concerns is put to work, somehow, for Defense during the Duration—??? This, too, is to "Work hard and work fast" as was almost a command from the Secretary of our State's C. P. A. Society—for those left in the C. P. A. offices—and this applies to us women-soldiers, especially with so many professional men drafted.