

# Accounting Historians Notebook

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## Pennsylvania Railroad archives opened

Academy of Accounting Historians

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## Accounting Historians: Pennsylvania Railroad archives opened

looking at a tableau of honest men attempting to do their best to minimize dishonesty and failures. The later era was marked by more uniformity and less catastrophe (on the whole, until 1929), but perhaps also by less romance and less "creative accounting."

It is worth noting that in most of the states which have been researched, the quality of examinations appears to have increased during the nineteenth century, though not — to be sure — in a linear fashion. Apparently, legislatures and "auditors" learned from their own mistakes; some were faster learners than others. As suggested by Penn Square and other recent debacles, we are still learning.

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## PENNSYLVANIA RAILROAD ARCHIVES OPENED

The Hagley Museum and Library in Wilmington, Delaware has opened the records of the Pennsylvania Railroad for research. This 1,600-linear foot collection includes minutes, board files, and other corporate records of the PRR and nearly four hundred of its predecessor and subsidiary firms. The records of the Pennsylvania Railroad constitute a major resource for the study of railroad corporate strategy, technology, labor relations, and operating practice. For further information, contact the Manuscripts and Archives Department of the Hagley Museum and Library, P.O. Box 3630, Wilmington, DE 19807, or call 302-658-2400, extension 330.