Pennsylvania Railroad archives opened

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook

Part of the Accounting Commons, and the Taxation Commons

Recommended Citation
Available at: https://egrove.olemiss.edu/aah_notebook/vol12/iss1/20

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.
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.

REFERENCES


Bank of the United States, Report of the Committee of Directors, 1833. (No place or date given.)


Felt, Joseph B., An Historical Account of Massachusetts Currency (Boston: Perkins and Marvin, 1839).


Raguet, Condy, A Treatise on Currency and Banking (Philadelphia: Grigg and Elliot, 1840).

Van Fenstermaker, J., The Development of American Commercial Banking (Kent, Ohio: Bureau of Economic and Business Research, Kent State University, 1965).

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.