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Contributions to the Tax Research Center

Academy of Accounting Historians

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Accounting Historians: Contributions to the Tax Research Center
be considered and acted upon favorably
at this meeting.

Respectfully submitted,

Nathan M. Wright, Trustee
(April 29, 1892)

Conclusion

The trustee's duties included a number of accounting considerations. For example, the trustee was authorized to execute transactions. He satisfied the reporting function through issuance of an annual report to the town committee. The report included financial data, information relating to the hiring of personnel, building and equipment needs, and changes in student population. Also included in the report was a list of recommendations which placed the trustee in the role of management accountant.

The trustee had to objectively account for school property through periodic inventories. He also was responsible for tax assessment based on the latest property valuation.

Finally, it is interesting to observe that the trustee's responsibilities violated the segregation of duties principle. He performed the authorization, recording, custodianship, and operations functions.



CONTRIBUTIONS TO TAX HISTORY CENTER

The holdings of the Academy's Tax History Research Center at the University of Mississippi have increased during the past few months with several donations of material from members of the Academy. Contributors of material have included:

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The Academy appreciates these donations. Other individuals who have old tax books that they wish to donate should send the material to Dr. Tonya Flesher, School of Accountancy, University of Mississippi, University, MS 38677. Especially needed are pre-1970 tax textbooks, old copies of the IRS Package X, and back issues of tax journals. The Center would also like to acquire the personal papers of noted tax authorities.