1989

Contributions to the Tax Research Center

Academy of Accounting Historians

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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.

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