

1935
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low pipes canvas frames, mercury vacuum pump, Viscometer, receiver over for gas analysis, drawing, mathematical and surveying instruments, including the following: bacteriological apparatus, including counting apparatus, culture dishes, flasks and tubes, and instruments for measuring bacteria, plates, stains and incubators; scientific instruments for measuring absorption, dispersion, intensity, refraction, and color; and instruments for measuring light and color; and calipers and color comparison; fire and canvas hose and canvas and canvas hose; and instruments used by tariff item 204 (A).

These instruments have been added to the list of items on which primage duty at the rate of four per cent is imposed when not admitted under British preferential tariff and not exempt from primage duty—such as scientific material, apparatus and apparatus and material for scientific purposes in universities, colleges, schools, public hospitals, institutions, and which cannot reasonably be manufactured in Australia, and which are prescribed by departmental by-laws. The instruments which cannot reasonably be manufactured within the Commonwealth for scientific purposes for use in universities and public hospitals, or for scientific purposes, and which cannot reasonably be manufactured within the Commonwealth or within the United Kingdom; crude asbestos, mounding and bakelite powder and its substitutes.

Eract On Publication Of School Report

The exemption from primage of printing paper for use in the production of a literary or educational nature is a privilege of important concession by the managing director of Ribby Limited, booksellers (Mr. A. J. Wilson) of the concession. The concession will be granted by affidavit that the paper had been used for the specified purpose, he added. The exemption would probably extend to the printing of school text books throughout the Commonwealth and might result in their sale at lower retail prices. The concession on all goods for Universities, the Registrar of the University of Adelaide (Mr. F. W. Easton) had exemptions on all goods for Customs purposes and the concession had been extended.

DEVELOPMENT OF ACCOUNTANCY

Lecture At University
Progress in the science of accounting, and the development of the size, complexity and territorial scope of business operations and, conversely, those changes had spurred the modern methods of accounting and technique, said Mr. Leslie A. Schumer, author of "Cost Accounting," in a lecture at the Adelaide University last night.

Mr. Schumer, who arrived from Melbourne yesterday, said that the development of accounting had been directed largely to the needs of business proprietors by providing methods of analysing external transactions within recent years. However, more attention had been devoted to the analysis of internal transactions, and the development of cost accounting was a branch of managerial accounting, and while developed originally for factories, it was now being applied to all industries. The value of a cost system is determined by the use that is made of it, rather than the mere fact that it uncovers costs. Mr. Schumer said that something more than benefit to an individual business was involved in the development of modern methods, for widespread attention to costs was inevitably lead to greater efficiency in business, and that the irrational competition. The conservative attitude of the accountancy profession in regard to the maintenance of conventional methods had been one of the hindrances to the unification of accounting processes and the development of a more rational system. But parts were now displaying a considerable interest in the subject and the older methods were undergoing revision. Tonight Mr. Schumer will speak on the application of budgetary control and standard costs.

REPAIRING AGE FOR JUDGES Ancient Practice Broken By Victorian Act LOCAL SUPPORT

The legislation recently passed in Victoria for the compulsory retirement of judges, although not the first of its kind in Australia, is a break from the ancient practice which prevailed in most of the British colonies since the days of the Stuarts. Until that time, judges were appointed to hold office during the King's pleasure, and were often mere tools of the King.

To preserve the purity of justice, to prevent the Crown from bringing pressure to bear on a judge by threat of dismissal, and to prevent bribery of judges by giving them permanent office, the practice was begun at the beginning of the reign of William III, of appointing judges for life or quinquaginta bene gerentis ("as long as they behave properly"), and the practice was confirmed in 1700 by the Act of Settlement, which, among other things, fixed the order of succession to the throne, and in most cases of the inferior, courts have been appointed for life.

In England recently, there was some discussion as to fixing a retiring age for judges of the High Court of Justice, corresponding to the State Supreme Courts in Australia, but the question has been taken, and the position of the High Court of Justice held office during their good behavior, and can be removed from office only on an address to the Crown by both Houses of Parliament. Under Section 72 of the Australian Constitution, judges of the High Court of Australia, and of courts created by Federal Parliament, can be removed from office only on an address to the Governor-General by both Houses of Parliament on the ground of proved misbehavior or incapacity, and the salaries fixed at their appointment cannot be reduced during their continuance in office.

In New South Wales in 1918, and in Queensland in 1921, Acts were passed for the compulsory retirement of judges at the age of 70.

"Move In Right Direction"
When questioned on the subject yesterday, leading Adelaide lawyers expressed the opinion that, if adequate retiring allowances were provided, the move was in the right direction. Even although many men still retained their belief in the right to hold office, they had earned a rest by that time. An essential requirement for a fixed retiring age, however, was the provision of a proper retiring allowance.

ARMY CAREER FOR AUSTRALIANS

Former College Commandant
Regrets Lack Of Interest
CANTBERRA, September 26.
Outspoken comment on the standard of candidates seeking entry to the Royal Military College of Australia is contained in the annual report of the former Commandant, Major-General Sir John L. Nowell, C.B., G.C.S.I., G.C.M.G.

Major-General Nowell declares that candidates seldom have the standard of a good leaving pass, and youths from the great public schools are comparatively few in number. The number of applicants also shows a downward tendency. There is, in fact, a lack of competition for entry to the college, and until the choice of candidates is more extensive the general academic standard of the college is not likely to improve," he says. "This is very disturbing, when it is considered that greater numbers are now entering the examination every year at a higher general standard, and that the academic standard of the professional faculties and the universities is on the up grade."

It would appear that the public was little interested in the army as a career for its sons, and that the patriotic impulse was not enough, the report adds.

B.M.A. Annual Prize For Medical Students

The council of the University of Adelaide has accepted the offer of the Section of Clinical Medicine of the British Medical Association to provide an annual prize for proficiency in clinical medicine. The prize will consist of a medical work of value of five guineas to be selected by the successful candidate, and will be awarded annually to the medical undergraduate who, at the termination of his external medical clerk for six months, is deemed, by the Faculty of Medicine, to be the most proficient in the investigation of cases in the medical wards of the Adelaide Hospital. It will not be awarded twice to the same student. The examiners will be appointed by the council on the recommendation of the Faculty of Medicine, and the examination will be held after the students have completed their six months clerkship.

The Chief Justice (Sir George Murray) will be 72 years old today. He is at present on a visit to Great Britain and Europe, and is expected to return in December. Born at Magill and educated at St. Peter's College and the Adelaide University, he became associate to the late Sir Samuel Wain in 1883, a judge in 1912, and Chief Justice in 1916. He has acted as lieutenant-governor of the State, and has been Chancellor of the University since 1915. He was the first graduate of the Adelaide University to be knighted in 1917.

Mr. F. Manson Bailey, son of Mr. J. F. Bailey, former director of the Adelaide Botanic Garden, has been awarded the Russell Grimwade forestry scholarship, and will leave for Oxford about the middle of next year to study for the diploma of Forestry at that university, says a Brisbane message. Mr. Bailey holds the degree of Bachelor of Science of the University of Adelaide and the diploma of Forestry of the Forestry School, Canberra. He has been in the service of the New South Wales Forestry Commission since 1928.

Professor W. A. Laver, the former ornithology professor of music at the University Conservatorium, Melbourne, returned by the express to Melbourne last night, after having conducted in Adelaide the first of the examinations arranged by the Australian Music Examinations Board. Professor Laver is a member of the University of Melbourne Music Advisory Board. He said that he was greatly impressed by the standard of music in South Australia.

Dr. Bertram S. Thomas, the distinguished explorer of Arabia, will arrive here early in November, when arrangements will be made with him by the Government and the Royal Geographical Society to give a public lecture on his experiences in Arabia. Dr. Thomas is in New Zealand, and he is expected to reach Melbourne on October 21. His lecture there on the same subject, his lectures will be illustrated with slides.

News 27-9-35

Prime Reductions

SALES OF P.S.A.
INSTITUTIONS
27 SEP 1935
Cuts £1,000 From
Councils' Bills

VARSITY BENEFIT

AMONG South Australian organisations which will benefit from the reduction of primage on books which operated from yesterday will be—
The University (estimated saving £250 a year).
Wairley Research Institute (£50).
District and municipal councils (£1,000).

Firms publishing magazines and periodicals (£150).
Under the new schedule all goods for use in universities are to be admitted free of primage.

The registrar of the University (Mr. Eardley) said today that the University imported as much as £6,000 worth of goods and apparatus in a year. The more costly items are the scientific equipment and chemicals, which could

not be manufactured in Australia. Such goods were already admitted free of Customs for universities.

"The general policy of the Commonwealth Government has been to exempt such goods as far as possible from taxation," Mr. Eardley said. "The reductions in primage are a continuation of that policy."

HELP TO SCIENCE

The director of the Waite Research Institute (Prof. A. E. W. Richardson) said today that the reductions would be helpful to scientific institutions. Although the saving in individual cases would not be very great, it would be considerable in the aggregate.

The secretary of the Suburban Municipal and District Councils' Association (Mr. A. S. Upton) said that the abolition of primage on bitumen admitted under the British preferential tariff would not affect councils, as practically no British (Trinidad) bitumen was used. The benefit would come from the reduction of five per cent on foreign (chiefly Mexican) bitumen. This reduction, together with the abolition last year of sales tax on bitumen, would prove of considerable help to councils.

The reduction on bitumen had undoubtedly been the result of representations made by the association to the Commonwealth Government.

SMALL EDUCATION SAVING

The three principal users of bitumen in the State are Adelaide, Port Adelaide, and Whyalla, which will each save approximately £150 annually by the reduction.

The Director of Education (Mr. Eardley) said that the reductions limited yesterday would mean only a comparatively small saving to the Education Department.

The exemption of fashion plates and fashion books is not expected to prove of great benefit. The manager of a wholesale bookelling firm said that almost all fashion plates and fashion books sold here now were printed in Australia. One locally published fashion magazine has a circulation five times as great as all imported fashion magazines together.

Adv. 28-9-35

Adelaide University Women Graduates

28 SEP 1935
A meeting of the Adelaide University Women Graduates' Association was held in the Lady Symon Hall last night, when Mrs. W. H. Lewis (president) occupied the chair, Miss Maude Paddy, a teacher of pianoforte at the Elder Conservatorium, gave a talk on music, similar to one she gave in Melbourne at the biennial conference of the Australian Universities Women's Graduates. Other short talks were given by South Australian women graduates who visited the conference. Among those who spoke were Dr. Constance Davy, Messames W. H. Lewis, A. K. Newbury, Mrs. C. Collins, H. Menz, K. E. Dilling, M. Menz, I. Dougherty, and M. Hardie. After the meeting those present were entertained at supper by the committee.

Farewell Dinner To Dr. D. Cecil J. Hackett

28 SEP 1935
Dr. Cecil J. Hackett, ornithologist, lecturer and demonstrator in human physiology and pharmacology at the University of Adelaide, was given a farewell dinner at the University Hotel last night. He will leave for England on Thursday. Dr. Hackett, who carried on the work of Professor C. Stanton Hicks in this department at the University during the professor's absence, has been engaged here in research work of an anthropological nature. He recently visited Central America and the West Indies in anthropological work. Among those who were at the dinner last night were Professor C. Stanton Hicks, Dr. J. Wilson, Dr. D. Campbell, C. E. Foster, Kenneth M. Myers, A. W. Hamilton, M. L. Mitchell, N. B. Tindale, and H. Marsden.