

COMMONWEALTH INSTITUTE OF ACCOUNTANTS.

R. 27

DINNER BY SOUTH AUSTRALIAN COUNCIL.

The delegates attending the annual meeting of the general council of the Commonwealth Institute of Accountants in Adelaide, and a number of local visitors, were entertained by the South Australian Council of the Institute at dinner at the South Australian Hotel on Wednesday evening. Mr. A. L. Slade (State President of the South Australian division) occupied the chair.

The loyal toast having been honoured at the instance of the Chairman, "The Commonwealth Institute of Accountants" was proposed by Mr. H. H. Austin (Vice-President of the Australasian Corporation of Public Accountants). He said that accountants filled a necessary place in the community. Theirs was an honourable profession, and they had had worthily upheld its prestige in Australia. Although in South Australia they had not attained



MR. L. A. CLEVELAND, President of the Australian Accountants' Conference.

to the status of some of the larger States, it would not be long before the Commonwealth heard more of them. Their standard of membership was high and their examinations good. It had always been a mystery to him that there should be so many bodies of accountants. All the effort they could put forward to secure a community of accountants as one body would have its reward. While they were divided they could not accomplish the best results. The time had come when there should have an agreement between the different associations so that they could work harmoniously together. In Adelaide they had promoted a joint council of accountancy bodies. They had a constitution, and as they developed they would have a working agreement at least, and eventually get closer together.

A Charter Wanted.

That led him, continued the speaker, to the question of legislation for the profession, which was long overdue. They had a duty to posterity, and if they were in a position to speak with a community voice the result would be better. They should endeavour to get a charter. It might not affect them considerably, but it would be a hallmark, and the admission as a member of a chartered society should be very strictly guarded. The mere fact of membership of a body should not necessarily be a passport. The charter should apply to all competent accountants and not to any particular section. They had not been recompensed adequately for their services, and the community required those services. He felt that they were esteemed in the community, and they should be regarded as one body with distinctive aims and objects. He hoped the consummation of their desires would be attained by the founding of a chair at the University. He believed the Commonwealth Institute was moving along those lines. He asked them to drink to the toast. (Applause.)

The sentiment was heartily received. The President (Mr. L. A. Cleveland, V.), in responding, said that body celebrated its fortieth anniversary that year. It was incorporated with 38 members. At that time it was purely a State body, consisting of Victoria only. The first Institute of Accountants was formed in South Australia. The organization remained a State body until 1904, when a branch was formed in Western Australia, and that was the birth of the institute as a Federal body. Three years ago the present organization came into being. At present the corporation and the institute saw eye to eye on many points. Recently the Federal Government asked the corporation to make certain recommendations with respect to the Companies Act. Those ideas would go forward, not only as from the Commonwealth Institute but from both bodies. That was a step in the right direction. The joint council in South

Australia would have a similar effect. It would bring the two institutes together. The question of unification would be a matter of natural growth, and so long as they were working with mutual confidence they were helping to that end. The councils would have a great deal more weight, not only in the eyes of the Government, but with the commercial community generally. In the Commonwealth Institute they had more than 3,000 members, and only by holding such gatherings as the annual conference in the different States could they understand what a big body the Commonwealth Institute was. He thanked the proposer for his kind remarks, and the gathering for the manner in which they had received the toast. (Applause.)

Chair of Commerce Needed.

"The University" was proposed by Mr. H. P. Ogilvie, of Victoria (Vice-President). He said university and business men were being drawn closer together, and the one materially helped the other. In that State the University had founded a course of commercial law and accountancy in 1902, and by an endowment of £1,000 from Mr. Joseph Fisher, the lectures bearing his name had become known throughout the English-speaking world. The number of students attending the first lectures was 125, while the number last year was 341. They all realized that a factor which would help the commercial community generally was the founding of a Chair of Commerce. That had been done in some States, and it was the aim of the University of Adelaide to do so, provided funds were made available. That was the jubilee year of the University, and during its history endowments to the extent of £423,000 had been made, but the only fund definitely earmarked for commerce was the late Mr. Fisher's donation. In future they would like to see portions of other donations given toward founding a Chair of Commerce. (Applause.) It would be of material help to the Commonwealth Institute and also to the University. They regretted the absence at the gathering of Professor Sir Archibald Strong, through illness, but they welcomed Professor A. L. Campbell. (Applause.)

The company cordially received the toast.

"One of the Learned Professions."

In responding, Professor Campbell thanked them for the welcome. He had had experience of accountants, and they represented one of the learned professions. He had been impressed with the suggestion that accountants should get together and be recognised as a united body, and pointed out the disabilities which the engineers had laboured under until the establishment of their institute in Australia, and they were now in a position to place before the Legislature, not only the claims of their members, but also the need for protecting the community against "quacks" in the profession. The accountants had a similar claim upon the community, and he believed that such recognition would come if they banded together. The main functions of the University were the gathering together of information and knowledge from various sources, and correlating them so that they were made available to the community as a whole. Accountancy required a great deal of learning, and if their desires were to be achieved they would need the support of the profession and have sums of money for the proper carrying out of the work. The University was prepared to undertake the work, provided it had the support of the profession and the public; and it was for the accountants to impress upon the public mind the necessity for making available donations to the University, so that it could pay more attention to economics and commerce. (Applause.)

The health of "The guests" was proposed by Mr. N. B. Newland (State Vice-President), who expressed pleasure at the

presence of representatives of other accountancy bodies, and leading business men.

The toast was duly honoured. Mr. A. E. Clarkson (ex-President of the Adelaide Chamber of Commerce) responded. He said that the Chamber of Commerce regarded the profession as a strong and necessary body, and had given it representation. There was a growing tendency to secure qualified accountants, secretarial, and other important positions in business firms, and they could rely upon the body which he represented helping them to maintain their standing in the community.

Mr. Robert Duncan (President of the South Australian Chamber of Manufacturers) also responded. He said manufacturers held the profession in high regard. Accountants were the safety valves of businesses.

Mr. F. Blamey (Vice-President of the Federal Institute of Accountants) joined in the response. He spoke of the good fellowship which existed among the different societies of accountants, and was pleased to meet the visiting delegates at that gathering.

At the instance of Mr. S. J. McGibbon (State President of the Western Australian division) the toast "The press" was honoured. The proposer said accountants, like the press, had to be fearless in stating facts. They loved none better than their clients, and to adapt a Scriptural quotation—"Those whom they loved they chastened." (Laughter and applause.)

Cordial endorsement of the toast was given.

The Chairman, in calling upon Mr. Robert Burns, Editor of The Register, to respond, said that paper was the oldest in South Australia. Its first issue had been printed in London, and its establish-

ment was coincident with the birth of the State as a British province. Although so old a paper, it was most up to date.

Mr. Burns responded. He thanked the proposer for his reference to the press and the part it played in the public life of the community. The press and the accountancy profession were much alike in their extreme love of accuracy. Accountants rightly considered themselves good servants of the public, and he felt that, so far as journalists were concerned, they were also anxious to render the community good service. The Register, among the worthy papers of Adelaide, had performed many good services for South Australia during its long life. It had always maintained a reputation for fairness, honesty, and independence of utterance. The press of Australia—particularly the metropolitan dailies—were held in high esteem because they were conducted according to standards of righteousness and integrity, and were endeavouring to advance the general welfare of the Commonwealth. (Applause.)

Thanks to Chairman.

Mr. R. D. Bogan (New South Wales, Vice-President), in submitting the health of the Chairman, said that Mr. Slade occupied the highest position which the institute could offer him, and, although the position was an honorary one and entailed a great deal of work, it was one in which the occupant could render much service. They appreciated the manner in which he had fulfilled the duties of that office. Their stay in Adelaide had been a happy one, and they thanked the Chairman and committee for the hospitality extended to them.

The gathering enthusiastically honoured the toast.

Mr. Slade acknowledged the kind sentiments expressed, and assured delegates that the arrangements for the conference had been a source of pleasure to the committee. The details had been well carried out by Mr. C. W. L. Muecke, to whom they were indebted.

Enjoyable vocal items were given by Mr. Gordon James, and the proceedings were brought to a close with the National Anthem.

SCIENTIFIC RESEARCH.

Federal Government's Bill.

MELBOURNE, Wednesday.

The Prime Minister (Mr. Bruce) moved in the House of Representatives to-day the second reading of the Science and Industry Research Bill, 1926. This measure sets out that it is an effort to bring the Commonwealth into line with what other countries are doing. He added:—I have continually stressed the need for efficient production on the part of our primary and secondary industries, to maintain our standards of living, to develop the country, and increase its population. One thing above all is necessary to promote increased production. I should like to impress on the minds of every employer and every worker, and, indeed, every Australian, that the root of the matter is production, and scientific research comes to the root of the matter because it provides the means of increasing production without making any heavier demand on the physical resources of the human factor. Australia cannot rely on research done elsewhere. She has her own special problems which need special research. That is one reason for this Bill.

Government Aid Needed.

Another is that the universal experience has been that some Government research is necessary to support the work of the universities and private bodies, and that Government activity is necessary to co-ordinate and organize the work being done throughout the country. It is the opinion of experts, and the Government agrees with them, that the time has come to remodel the work of the institute in two ways, namely, by widening the scope of its supervising activities, and by narrowing and concentrating its actual research activities in taking this step the Government is following along the lines of the report furnished to it recently by Sir Frank Heath. In certain respects it has seemed wise to depart from suggestions made by this expert, but the main lines of his report have fostered the foundation of this Bill.

The Governing Body.

It is proposed to place the control of the institute in the hands of a central council, assisted by three Commonwealth nominees, one to be the Chairman. The Government has already appointed three members, who will form the executive committee, and who have already held a number of meetings in order to pave the way for the work of the council. The Chairman of State committees will not, as Sir Frank Heath suggested, be elected by those committees themselves, but will be appointed by the Governments. In this way a body will be secured which will be representative not only of the main divisions of industry (pastoral, agricultural, mineral, &c.), but also of the main branches of science. If it is found, when the council has been appointed, that any important branches of science are not represented, further members may be co-opted. This power will be exercised, however, only in special circumstances. The whole council will probably not meet more than two or three times a year to formulate policy and prepare estimates, to pro-

vide for the continuity and for attention to urgent matters. The executive committee will meet fairly frequently, probably about once a month, and will keep in the closest touch with the work.

Selection of Committees.

The committees will be the most important part of the organization. Three members will be nominated by the respective State Governments from the staffs of their scientific and technical departments. Three other members will be representative of science—probably members of staffs of the State Universities. The Chairmen and the six members thus appointed will then co-opt two or three more. It is the desire of the Government to reorganize the institute on a national and co-operative basis, and the extent to which this object can be attained must depend in a very great measure on the assistance and advice of the State committees. Their main function will be (a) to advise the council as to problems to be investigated; (b) to keep in close touch and to co-operate with the various bodies and interests concerned in the work; (c) to assist the council in organizing the work carried out in the States; and (d) to make enquiries and furnish reports on matters referred by the council. It is intended to organize the work so as to avoid overlapping and duplication of effort, and to co-operate in and assist the very valuable work now being carried out in the States. It is not intended to establish centralized laboratories, but to utilize existing State facilities wherever possible, lightening the burden which now rests on research workers in the States through over much routine work or inadequate staff and facilities. The new body will be known as the Council of Scientific and Industrial Research. It will investigate cold storage problems, liquid fuels, forest products, animal diseases, and pests, plant diseases, and fruitgrowing problems.

MID-DAY ORGAN RECITAL.

The first of a series of weekly free organ recitals was given at the Elder Conservatorium Hall at mid-day on Thursday by the Director of the Conservatorium (Professor Harold Davies, Mus. Doc.). It is intimated on the programme that "the recitals are designed for the pleasure and recreation of University students and business people during the luncheon hour." Dr. Davies's powers as an executant on the "king of instruments" are well known. The many difficulties in the opening number, "Toccata and Fugue, D minor" (Bach) were surmounted with apparent ease, and the interpretation met with the well merited appreciation of the audience. In "Allegretto," from the "Organ Symphony, F minor," No. 5 (C. M. Widor) some pleasing tonal effects emphasized the beauty of the melody. "Theme with Variations," for violin and organ, made a popular contribution. Miss Sylvia Whittington, A.M.U.A., acquitted herself in the violin part in her customary artistic style, and that the item was thoroughly enjoyed by the audience was apparent by the enthusiastic applause. A bracket of Guilman's writing displayed the versatility of the brilliant French composer. The items were "Meditation in F Sharp Minor," "Canzone in A Minor," and "Finale—Allegro Vivace" from the second "Organ Sonata." The distinctive features of each writing were artistically indicated, and full effect was given to the different compositions. All the numbers were received with expressions of approval. The next recital will be on June 3, when works by Mendelssohn, Rehmmanoff, Dvorak, Salome, and Dubal will be presented.

INTER-UNIVERSITY CONFERENCE.

Professor Darsley Naylor will leave for Melbourne by the express to-morrow, and with Professors Rennie (Acting Vice-Chancellor) and Chapman, will represent the University of Adelaide at the inter-University conference, to be held in Melbourne on Monday and Tuesday. A long list of subjects dealing with University administration has been prepared for the conference. One of the proposals to be submitted by the Adelaide representative is that the time spent by University graduates in obtaining their degrees shall be counted as time spent in the public service, where they desire to adopt a career, and that their status be determined accordingly.