

CHARTERED ACCOUNTANTS MEET AT WINNIPEG

Nearly Four Hundred Members—Papers and Discussion—Admission of Women to Profession

(From a Correspondent).

The annual meeting of the Dominion Association of Chartered Accountants was held at Winnipeg from September 1st to 4th. The Dominion Association is the central body of the seven provincial institutes, the members of which are ipse facto members of the Dominion Association, and although this was only the eleventh meeting, most of the provincial institutes, notably that of Montreal and Toronto, can boast of a much longer existence.

Manitoba, being the home institute this year, naturally had the largest attendance of members, over 40 being present; Ontario came second with 12 delegates, and Saskatchewan next with 10 altogether, apart from ladies accompanying, the attendance totalled 85, the extreme points of Vancouver and Halifax being represented. Mr. H. M. Temple, of St. Paul, Minneapolis, represented the American Association of Public Accountants; Mr. T. Watson Sime, the Glasgow Institute of Chartered Accountants, and Mr. G. S. Craggs, the Illinois Society of Certified Public Accountants. Most of the delegates arrived in the city on Monday evening when a reception was held at the Royal Alexandra Hotel, the headquarters of the convention, by Mr. and Mrs. W. A. Henderson, Mr. Henderson being president for the year.

The proceedings opened on Tuesday by the president's address, dealing with the history of the profession during the past year. A total membership was reported of 379, an increase since 1910, the date of the present organization, of 124. These numbers cover members in Canada only, several institutes having members in Britain and elsewhere.

Uniformity of Standards.

Later there was the consideration of the report of committee on uniformity of standards amongst provincial institutes, the object being to have, as far as practicable, uniformity in method of qualification for the C.A. degree and reciprocity in interchange of membership so that a member going to practise in a province other than that in which he originally qualified might be accepted as a member by the institute of his new home without re-examination. It appeared from the discussion that all institutes either had adopted this principle or were willing to do so—in two cases with modifications.

Delegates were entertained at luncheon by the Manitoba Chartered Accountants, re-assembling for an address by Mr. Vere Brown, western superintendent of the Canadian Bank of Commerce, on the "Banker and the Accountant." The speaker dealt with the shortcomings of the latter as seen through the spectacles of the former, and his remarks hereunder were received with humorous humility by his audience, and secondly, with the lecturer's view of what would be the duty of the auditors to be appointed under the new Bank Act. If the audience did not get a heavy meal of mental food from this paper, it is always beneficial to "see ourselves as others see us," and few, if any, western bankers are better qualified than Mr. Vere Brown to express their views on these subjects. Throughout the convention the Winnipeg men lived fully up to the best traditions of Western hospitality in their treatment of the visiting accountants.

An interesting paper on "Municipal Accounting in the Prairie Provinces" was given by Mr. O. J. Godfrey, president of the Saskatchewan Institute. The discussion was very full and wide. Mr. A. K. Bunnell and Mr. B. Pontifex speaking for Ontario, Mr. J. G. Ross and Mr. F. W. Sharpe for Quebec, Mr. H. M. Cherry and Mr. F. C. S. Turner for Manitoba, Mr. E. Kaulbach for Nova Scotia, and Mr. Shaw and Mr. Hodges for British Columbia.

Franchise Companies and Public Commissions.

Later there was consideration of reports of committees and of the "Canadian Chartered Accountants," the professional journal now in its third year. The financial report was adopted and other purely business matters disposed of, and attention was then given to an address on the "Accounting of Franchise Companies to the Public Utility Commissions," by Judge Robson, Public Utilities Commissioner of Manitoba. In the discussion that followed the principal part was taken by Mr. Temple, president of the Minnesota Association of Public Accountants, who gave a supplementary address, dealing with the treatment of this question in his own state, and in the United States generally.

The annual banquet was held at the Royal Alexandra Hotel, with President Henderson in the chair, and Mr. A. E. Hoskin, K.C., also of Winnipeg, acting as toastmaster. During the evening Mr. G. U. Stiff, of Toronto, who has been honorary editor of the "Canadian Chartered Accountants" since its inception some three years ago, and who had an-

nounced his retirement at this meeting, was presented with a token of appreciation of his services of a beautiful silver cigar box and salver.

On the fourth day of the convention the subject dealt with was the finance and accounting of the "Timber Industries of British Columbia," the debate opening with a paper by Mr. W. E. Hodges, of the British Columbia Institute, on that subject. The closing afternoon session was given over to the practical work of the Association, notably the receiving of reports of the constituent institutes. Montreal, the senior institute, reported 62 members; Ontario 185, Manitoba 71, Nova Scotia 26, British Columbia 48, Saskatchewan 28, and Alberta 19, an aggregate membership of 439. The difference between this figure and the membership of the Dominion Association, 379, namely, 60, is due to some being members of more than one provincial institute, and to members of provincial institutes resident abroad, and therefore not qualified for membership in the central organization.

Admission of Women.

Discussion was also given on the question of concerted action in the matter of feasibility of granting the C.A. degree to women. The consensus of opinion of the speakers hereon was that although doubtless some could pass the theoretical qualification of examinations, there were obvious difficulties in the way of their obtaining the necessary practical experience as audit assistants, and that as for many years the dual qualification of both practical experience and theoretical knowledge had been insisted on, to now waive them would be to put back the clock. Rather than, however, to dismiss the matter without fully considering possible ways and means, the provincial councils were directed to go fully into the matter and report to the central body, it being pointed out that in the professional accounts bill now before the imperial parliament, the admission of women to the accountancy profession was provided for.

Halifax was chosen as the meeting place of the 1914 convention, and at a subsequent meeting of the council Mr. E. Kaulbach, of that city, was chosen as president, and Mr. A. Shaw, president of the British Columbia Institute, as vice-president, for the ensuing year. Appreciative votes of thanks to President Henderson, to Mr. Ronald, chairman of the committee on arrangements, and to Mr. A. E. Phillips, Mr. F. C. Gilbert, its secretaries, and to the Manitoba Institute as hosts, were carried.

Amongst the well-known practitioners attending the convention were the following:—Messrs. A. K. Bunnell, of Brantford, Ontario; George Edwards, of Toronto; A. K. Fisk, of Montreal; O. J. Godfrey, of Indian Head; C. V. Gladwell, of Regina; E. Gunn, of Toronto; W. E. Hodges, of Vancouver; Brian Pontifex, of Toronto; W. S. Ronald, of Winnipeg; J. W. Ross and F. W. Sharpe, of Montreal; O. Wade, of Toronto; and T. H. Webb, of Winnipeg.

WILL TALK AND WRITE CANADIAN PACIFIC RAILWAY

Mr. John M. Gibbon, formerly editor of the London illustrated "Black and White," and author of "Scots in Canada," has been appointed general publicity agent of the Canadian Pacific Railway Company. Mr. Gibbon's office will be at Montreal. This is not Mr. Gibbon's first experience with the Canadian Pacific Railway, as prior to the present appointment he held the position of advertising agent for the company in London.

Mr. Gibbon's position is probably one of the most important of its kind, and is by no means a sinecure.

Mr. Gibbon is the son of Sir William Duff Gibbon, and is a type of man who will soon add many Canadian friends to his already long list.

LIFE UNDERWRITERS' PRESIDENT HONORED

The Quebec Association of Life Underwriters tendered a banquet to Mr. J. B. Morissette, the newly-elected president of the Dominion Association at the Chateau Frontenac, Quebec. Mr. Morissette in his speech referred to the success of the Quebec Association. Said he: "The magnificent Vipond trophy, together with the forty dollar purse of gold, are genuine proofs of the success which has crowned the work of our association."

"May we cherish our association and its officers, being ever ready to lend a helping hand in upholding and maintaining the lofty position which we have so legitimately acquired," and in his first official message referred to the confidence reposed in him by the underwriters, adding:—

"Judging from the various reports which have already been received from the different centres of the Dominion, all of them of an enthusiastic character, we have every reason to look forward to a brilliant future. Halifax, which has been selected as the scene of the 1914 convention, is a popular city, and a number of members have expressed their intention of being present, all of them quite prepared to make of this 1914 convention an unprecedented success."