

needs of every department of this government. I know, as a matter of fact, that the examination of the chartered accountants is a very hard examination to pass.

Mr. MANION: Yes; to-day it is a profession.

Mr. DUPUIS: It is a profession, and it goes into all the technicalities of something much more difficult than is required for auditing the business of a body like this.

Mr. COLDWELL: Before we consent to the change might we know whether these are two professional bodies having equally stringent qualifications, because in the examination of books of organizations such as we are considering at the moment it strikes me we should have properly qualified and recognized accountants? I do not know anything about this association of accountants, but I know that all over Canada the degree of chartered accountant really means something. We want to be sure that in approving the suggestion of the minister we are not simply handing the matter of auditing over to an organization which perhaps does not demand the type of qualification that is required. If, on the other hand, it is a recognized accountancy degree, substantially equal to that of chartered accountant, I have no objection. But I should like to know exactly what is meant by "accountants."

Mr. DUPUIS: I am not an accountant myself, but I know both associations and I want it to be well understood that I am not against the chartered accountants. On the contrary I am glad that we have that type of qualified auditors and accountants in this country. They are very highly qualified. But I submit that it is not absolutely necessary to have so highly qualified auditors for the purposes of this bill.

Mr. GARDINER: These are just as highly qualified.

Mr. DUPUIS: And those auditors are just as highly qualified. I have in mind a man of that type whom I know perfectly well, who is an auditor and accountant but not a chartered accountant. He has been employed for many years by large companies to audit their business, and has done so to the satisfaction of these companies. If these big companies have been satisfied with such auditors I think the body which is now set up by the bill could give equal justice to both parties.

Mr. MANION: I was going to make the suggestion that we might put in the word "qualified." I realize that what the hon. member states is true, there are many men

who have been accountants for many years who have not had an opportunity of taking a college course and getting the degree, but who have become what we might call practical chartered accountants. Certainly I have no intention of limiting the work in that way. But I believe some method should be devised whereby we could be sure that they would be well qualified to do the work. I have the idea that if you insert the word "qualified" ahead of "auditors and accountants," it would pretty well cover what is desired, without doing an injustice to some group who perhaps have been auditing for many years but have not the degree.

Mr. GARDINER: There is no objection to putting in the word "qualified."

Mr. HAYHURST: Putting in the word "qualified" would not carry the same weight as what the hon. member for Rosetown-Biggart said, because the word "qualified" usually means by examination or something. How about changing it to "competent"?

Miss MACPHAIL: They all think they are competent.

Mr. DUNNING: I would point out that the value of the word "chartered" lies in the fact that it gives assurance of qualification. The minister in making his selection would be confined to those who have recognized qualifications which, by reason of years of use, have become generally known and appreciated. There is, I am sure, as the hon. member who has just spoken said, a situation in the province of Quebec unlike that which exists elsewhere. There is in that province an organization known as the General Accountants' Association. That organization, of course, sets up qualifications for its members not quite of the sort set up for chartered accountancy, which is a matter of university degree and so forth. But I believe it should be made possible to use members of such an organization as that which exists in the province of Quebec, although I must say to my hon. friend that I do not know of the existence of any such organization in any other province of Canada. In every other province I believe that for audit work requiring a member of a profession which has certain definite and known standards, one gets a chartered accountant. If the word "qualified" or "competent" is put in ahead of the word "auditor" it simply throws upon the minister the responsibility of deciding who is and who is not competent.

In my experience with cooperatives, which goes back quite a long way, may I say that they have paid very dearly in some instances