

No solicitor, however, denies the necessity for system in his business. He advises the introduction of systematic methods into a new business or to replace methods found fault with after examination at the hands of a Court of law, but how rarely does he grapple with office problems for his own welfare. An instance comes to the writer's mind: two lawyers in partnership let their business drift along for a considerable number of years without a thorough organization of their accounting system, adapted to their increasing business. The senior partner, a man of affairs, political and municipal, left office matters to his junior partner. The firm had some work to do for the Government, including the examination of some titles and the compilation of abstracts of titles to lands to be purchased by their client. The work was done a few hours one day, and a few hours another day, but little or no record made of the time spent on any particular part of the work. When the junior partner came to render the firm's account, "he made a guess" at what time had been spent on the examination of each title, and put down an estimate opposite a date more or less arbitrary, and sent the bill to the Government. The item appeared in the public accounts and a local newspaper charged the senior member with "graft" in connection with the whole transaction. The senior member promptly brought an action against the newspaper for libel.

At the trial of the suit the junior partner was asked to explain his office methods, and particularly that of compiling the account rendered for services to the Government. He had to admit that no accounting methods existed in his office. Sometimes a "note" was made in a "blotter"; other items were jotted down in a stenographer's note book, which had been destroyed before the trial; sometimes no record was made at all; if any books were kept they could not be produced in Court. The impression produced on the jury was of course not favourable to such accounting methods, and the senior partner had to lose his case, probably because the evidence did not clearly and satisfactorily explain matters. That case may have convinced some lawyers of the absolute necessity of proper accounting methods in a successful legal business.