

AUSTRALIAN SOCIETY OF ACCOUNTANTS

STATE CONGRESS, N.S.W., COFFS HABOUR

14 MARCH 1980

REFORM OF PROFESSIONS

The Hon. Mr. Justice M.D. Kirby
Chairman of the Australian Law Reform Commission

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PROFESSIONS UNDER STRAIN

This Congress meets at a time when the professions generally, including the accounting profession, are under increasing community scrutiny and re-assessment. That this is so should not be a matter of surprise. We live in a time of great change. The role of government has increased dramatically in the century and I agree with the observation made by the State President of your Society, Mr Cotton, that, so far as accountants are concerned, you can probably expect 'more regulation not less' in the years ahead.¹ To the challenges of big government must be added the impact of big, transnational business and the enormous force for change which is presented by big science and big technology. One of the papers for this Congress, by Mr R.N. Tucker deals with a particular species of the impact of technology on your profession: the development of the word processor and the way in which data processing, telecommunications, micrographics, photocopying, optical character readers, dictating equipment and so on have revolutionised the delivery of accounting services and will increasingly do so in the years to come.²

Added to these forces for change is the propulsion to change provided by big education and information. Australian society is far better educated today than it was in previous generations. Wide-spread literacy and universal suffrage this Century have given people living in Australia the opportunity to interest themselves in community affairs. Educational standards are steadily rising. The proportions of persons aged 15, 16 and 17 attending school as disclosed in the last four censuses were:

Age	1961	1966	1971	1976
15	60.89%	73.74%	81.25%	86.43%
16	30.50%	42.45%	53.69%	59.13%
17	-	17.41%	29.17%	32.20%

Degrees conferred by Australian universities have increased from 3,435 in 1955 to 8,731 in 1965 and 24,216 in 1975. Australians tend nowadays to be more actively involved in the political process and in community activity than previously they were. Although our school retention rates are not yet comparable to those of the United States and Japan, they are continuing to increase. Perhaps the most dramatic sign is the increase in the proportion of young women continuing education beyond the age of 16. Within the past decade, the percentage has doubled. Our society is better educated and more inquisitive. It is daily bombarded with news and information, views and comment to an extent only made possible by the technological advances in the distribution of information. In short, in a fast changing society, we have a better educated citizenry liable to question received wisdom and accepted values to a degree that would have been unthinkable in previous generations. It is vital that these phenomena should be thoroughly understood by the professions today. Not only do they help to explain the challenge to professionalism. They also justify many of the questions which are now being asked and which require an answer and, to some extent, re-adjustment, by professionals. The world is changing fast. It is scarcely likely that the professions will be unaffected by the forces for change.

EVIDENCE OF DECLINE

Some critics talk of the decline and fall of the professions. I am not so pessimistic. My thesis is that professionalism has a distinct place even in today's sceptical world. I refer to the qualities of professionalism which are worth keeping: rigorous training, the acquisition of a liberal education, the pursuit of excellence in service beyond the necessities of remuneration and devotion to a higher ideal of community service.

These qualities are still alive today. But we will be deceiving ourselves if we do not recognise that the relationships between the profession and the community are changing rapidly. In the law a major inquiry has been launched by the Law Reform Commission of New South Wales. That Commission is examining the whole organisation, activities, remuneration and discipline of the legal profession of New South Wales. The Commission has published three discussion papers on the legal profession:

DP.1 Professional Regulation

DP.2 Complaints, Discipline and Professional Standards

DP.3 Professional Indemnity Insurance

Even in advance of legislation, major modifications have been introduced by the Law Society of New South Wales to permit lay involvement in the investigation of complaints against solicitors. Further legislation is planned to provide for compulsory professional indemnity insurance, along lines similar to those proposed by the New South Wales Law Reform Commission. Compulsory professional indemnity insurance for solicitors has been introduced in Victoria and Queensland. The participation of laymen in scrutinizing complaints has now been accepted in several States, most recently in Western Australia. In that State, in a reversal of previous attitudes, the President of the Law Society announced the acceptance of the desirability of lay participation.³ Legislation and inquiry of this kind will not be confined to the legal profession.

In Britain, a Royal Commission recently reported after an extensive inquiry into the provision of legal services in that country. Although suggesting the retention of the division of the legal profession into solicitors and barristers and the effective monopoly in paid land conveyancing and advocacy, the Royal Commission did suggest a number of changes. Amongst these were the change to permit solicitors to advertise special skills and to publish brochures, notification of legal aid and the establishment of citizens' law centres.⁴ Different views may be held about the proposals for change. Clearly, the Royal Commission evidenced a concern in government circles about the delivery of legal professional services to the community. Even before the Royal Commission had reported, the Monopoly and Mergers Commission in Britain had criticised the two-counsel rule and the rule against professional advertising.⁵

In Canada a number of inquiries have been held touching the organisation of the legal profession. In a report in 1968, a Royal Commission of Inquiry into civil rights identified a 'real risk that the power [of self-regulation over members] may be exercised in the interest of the professional occupation rather than in that of the public'.⁶ It was recommended that 'adequate safeguards' should be introduced to ensure against injury to the public. In Quebec, an Office of the Profession was established in 1974 to provide 'external directors' for the governing bodies of the professions in that Province. Whilst retaining a great measure of self government, the Office has ensured infusion of layman and non-professionals into the governing bodies of the professions and the establishment of clearer criteria for public accountability. In Ontario and other Provinces (such as Manitoba) steps have been taken to include a number of laymen in the governing body of the legal profession, not only for disciplinary proceedings but for the general government of the profession as well.⁷

Nowhere has this change in the organisation of the legal profession gone further than the United States. In California, for example, the State Bar has been required by legislation to include up to six 'public representatives' on the 21-member Board of Governors. The reason given for the legislation, when introduced, was the desire to achieve 'public

accountability' of the Bar. The inclusion of 'consumer representatives' in a number of State Bar bodies has led to bitter criticism by the American Bar Association.⁸ But quite apart from action by the legislature, the courts in the United States have recently stepped in to change long-established professional rules concerning the obligation to charge a minimum fee⁹ and limitations on professional advertising.¹⁰

The medical profession has not been immune from this pressure, although it has been able to contain the pressures for change rather better than the legal profession has.¹¹ Nonetheless, at least since the introduction of Medibank, there has been a somewhat different relationship between the medical profession and the Australian community. In South Australia, the medical profession is subject to price control. In New South Wales, an inquiry about price control is proceeding and has produced bitter opposition by the professional bodies involved. In the United States, polls have suggested a significant decline in public confidence in the medical profession over the past decade.¹²

Accountants are not immune from increased public scrutiny by committees of inquiry and the prospect of further government intervention. In June 1978, when he addressed the Annual Congress of the Australian Society of Accountants on 'Accounting Standards', the New South Wales Attorney-General (Mr Walker) referred with obvious feeling to the difficulty his officers were having in securing convictions in the fight against 'white collar crime' because of the lack of clear, accepted standards in the accounting profession. He referred to a number of decisions including that in the Minsec case, the Brins decision. He expressed the view that elaborate auditor and accounting procedures for public companies might serve no purpose if the end product was a 'meaningless' and 'virtually useless' report.¹³

He referred to the examination of the accounting profession in South Australia and expressed 'considerable concern' that

"not only can anyone tack up a shingle" and call himself an accountant but convicted rogues and proven incompetents can continue to practise with impunity. It is true that such people will not secure registration as company auditors or public accountants nor will they be tolerated as members of either the Society or the Institute. But they can still legally act as accountants.¹⁴

Mr Walker explained the steps taken to provide more effective protection to shareholders, creditors and employees of companies and the community generally. He referred to the establishment of the Accounting Standards Review Committee, whose report is now available.¹⁵ That report demonstrates the fact that the concerns of which Mr. Walker spoke are reflected in official and professional inquiries into the accounting profession and its practices in the United Kingdom and the United States.¹⁶ The report cites specifically the recommendations of the Metcalf Committee in the United States, Improving the Accountability of Publicly Owned Corporations and Their Auditors.¹⁷ The report endorsed, in terms, a submission of the Chairman of the United States S.E.C. The extract cited could provide a manifesto for action not only for the accounting profession but for all professions currently under public scrutiny:

What we need to do is, first, to strengthen the environment in which the profession functions to reduce the pressures on independence which in turn give rise to poor judgment and professionalism. Secondly, to strengthen the quality control over the application of accounting principles and auditing standards, again to reduce occurrences of poor judgment and poor professionalism. Thirdly, improve the effectiveness of the disciplinary process against those who fail in their professional responsibilities.
...¹⁸

The proposals made by Mr Walker and the report of the Accounting Standards Review Committee are under the close attention of the Society and Institute. A special committee has been established to inquire into them and to make recommendations upon them. It is not my present purpose to explore the specifics of the recommendations made. It is sufficient to point to the fact that in the accounting profession too many lawmakers are reflecting their disappointment with the success or lack of success of a voluntary self-regulation regime. Instead, they are now

examining ways in which greater specificity and consequently greater government involvement can be introduced to uphold an identified public interest.

REASONS FOR DECLINE

Fundamentals. There seems little doubt that the professional man and woman today, including the professional accountant, does not enjoy the same status, public esteem, government confidence and relative salary advantage of equivalent professionals in days gone by. Why should this be so? In part, the explanation is to be found in the changes of society which have occurred and which will not be reversed. In part, the changes are within the control of professions. Identifying the reasons may help to identify those considerations which are susceptible to correction, if that is desired.

The features of professionalism which were formerly stressed by professionals themselves were personal integrity, service to the community, a shared code of proper behaviour and, ultimately, a devotion to higher 'ideals'. These last were rarely identified or spoken of because of the proper sense of professional modesty. But in the case of the medical profession, it was a devotion to the relief of pain and suffering and the service of humanity. In the case of the legal profession, it was a devotion to the proper ordering of society so that people could live together in peace with respected institutions and confidence in the impartial application of the rule of law. In the case of the accounting profession, particularly in auditing, it was a dedication to economic honesty in financial affairs, so that funds entrusted to the few on behalf of the many were properly dealt with and publicly accounted for.

The 'higher ideals' have lately come under question. Critics, including intelligent critics from within, have suggested a basic conflict of interest and duty in the way in which professional bodies 'look after their own'. In the context of the legal profession, an English commentator put the problem thus:

The Law Society's dual role of trade union in representing the interest of its members and judge [in the case of disciplinary matters] can no longer be tolerated. Indeed we would not be surprised if there were not a breath of relief in Chancery Lane were the Law Society allowed to act solely as the professional body for solicitors and no longer had to pretend to be all things to all men.¹⁹

Other commentators suggest that it is simply impossible for professional people to ignore their economic self interest, where this comes into conflict with duty to the community, especially deprived, inarticulate and underprivileged members of the community.²⁰ Still others suggest that the decline in confidence in the professional attachment to higher values is merely one instance of the general loss of confidence in institutions in society which continued apace during the 1960's and 1970's.

Greater Access. A second consideration is the change in the access which ordinary citizens have to the profession. Last century, access to the medical profession (and even more to the legal profession) was quite beyond the purse of ordinary people, except in cases of direct need. National health care, compulsory motor vehicle insurance, workers' compensation insurance and other protections now assure a much more universal access to medical and para medical professions, pharmacists and others. For all its imperfections, the system of legal aid (and the facilities of legal assistance offered by trade unions and others) ensure that an increasing number of our population now get to a lawyer. The growth in general prosperity and the almost universal obligation to file income tax returns ensures that pressure is placed on even ordinary citizens to secure accounting advice and assistance. Nowadays, there are even funds to insure for veterinary assistance. Package deal architecture is big business. In the context of medicine, this increase in access was put thus:

The precipitous slide [in esteem] reflects what happens when an increasingly sophisticated public begins to detect fallibility in the professionals once thought to border on the divine. I don't see a deterioration in the quality of medicine, but a greater awareness of what our deficiencies are.²¹

More Professions. In addition to greater access to those professions which exist must be added the consideration that nowadays professionalism, or at least the claim to professionalism, is much more commonplace than it was even a decade ago. In Britain the Monopoly Commission was able to identify 130 bodies claiming to be 'professional'. Within the past 5 years or so, computing science has produced a large and vital new employment group with claims to professional status, at least amongst some of its members. As a proportion of the population, the number of people contending that they are 'professional' has greatly expanded in recent years. But the mystique that attaches to remoteness and comparative rarity, tends to get lost in a much more knowledgeable and interdependent community.

Not only are there more professionals to whom there is greater access, but an increasing number of professionals, including in the old and 'learned' professions, are now salaried employees. This was comparatively rare in the 19th Century and indeed well into this century. But it is an increasing phenomenon today as market efficiency imposes on professionals the obligation of corporate organisation or partnership and amalgamation.

Consumerism. The growth of consumerism is a by-product of a society better educated and more conscious of its rights. It was inevitable that as general compulsory education expanded, the professional position of some occupational groups would be increasingly questioned by sceptical outsiders. The rising costs of health care, the fees required for legal representation, accounting and auditing fees and so on produce demands that these professions should submit to the same rules of fair trading and competition as are now enforced, by law, against trading corporations and business men. In the United States, one medical practitioner, reviewing the situation lamented

People aren't outraged when the quarterback holds out for what he can, but they expect different treatment when it comes to the doctors.²²

In Australia, this comment has an added significance because of the system of compulsory conciliation and arbitration and the tribunals which assess and vary the remuneration of wage and

salary earners. When employees and public officers from the Prime Minister down are submitted to external tribunals of this kind, taking economic considerations into account, there is inevitable pressure that the professions should be deprived of unrestricted control of their own professional fees. Especially when the public purse picks up a large measure of the professional fees charged, it is scarcely surprising that public pressure should be mounted to submit those fees to public scrutiny and regulation.

Growth of Government. The most important factor in the changing state of professionals is the growing role of government. It starts with the vital part played by government in the training of professional men and women. Increasingly, the day-to-day life of many professionals is dependent on the public purse. The tremendous investment of public funds in Australia in health services inevitably directs the attention of government and its officers to the efficiency of the public expenditure. It is inescapable that this public investment, consistent with our constitutional system, will lead to a lessening inclination to leave things entirely to professionals themselves. More and more lawyers are paid by the public purse. Lord Rowlinson recently said that public monies now account for more than half of the income of English barristers.²³ Professor Michael Zander has put the point this way:

The importance of ... external controls [on the legal profession] is, of course, increased by the volume of public monies now applied to legal services. In 1975-76 the fees paid to private practitioners out of the public purse aggregated some £77m (£31m for civil legal aid and legal advice and assistance, £32m for criminal legal aid including magistrates' courts and £14m for prosecution fees).²⁴

As more government money is channelled into professional pockets, more demands will be made for a community say in the way those funds are spent. Such a say is not necessarily a bad thing. The concept of the courts having some control over the fees arising out of litigation goes back to the 15th century. A client's right to ask for the taxation of a solicitor's bill has existed by statute since 1729. The question is not whether there should be public regulation, for that already exists to some extent. The issue is rather how much regulation there should be and how it should be exerted, consistent with the

good qualities of professionalism. The demand for greater public regulation and the diminished willingness to leave things to the professionals themselves both reflect and explain the diminished significance of professional organisations.

In Australia the amounts pumped into medical and health services have reached very great proportions. The Commonwealth is funding legal aid to the Commonwealth Legal Aid Commission at the rate of \$24 million a year.²⁵ Although accountants have not yet secured the same measure of direct public assistance, it would be wrong to say that they are left out of the growth of public involvement in the professions. To a very real extent, the obligations of the accountant as auditor arise from legislation designed to decentralise the auditing function, which is in every sense a public activity established to protect the interests of creditors, shareholders and the community as a whole. The obligation of companies to comply with many statutory requirements and requirements of public officers has increased greatly the need for accounting services. A great part of the work of the accounting profession is directly attributable to the activities of government.

Living on the Fat: Continuing Education. In a world of rapid change, when the Federal and State Parliaments of Australia produce between them each year more than a thousand Acts, when this figure is multiplied many times by subordinate legislation, much of it affecting professional services, an acute question arises as to whether professional qualifications should be a 'ticket for life'. Just as in the legal profession, the issue of continuing legal education is in the forefront of professional debate, so at this Congress the issue of 'continuing education' is squarely raised by Mr Birkett's paper.²⁶ I am aware that it is necessary to get clearly in focus the precise aims which continuing education of the profession will pursue. Furthermore, Mr Birkett makes the good point that previous models of the learning process may not be appropriate for the continuing education of professionals who have once established their professional credentials.

Within the legal profession the debate about continuing education is becoming increasingly vigorous, under the pressure of the Inquiry by the New South Wales Law Reform Commission. One of the Judges of the Supreme Court of New South Wales, Mr Justice Yeldham, recently debated the argument for and against a form of continuing professional education and concluded thus:27

[S]peaking for myself, and speaking with considerable diffidence in a field such as this where experts fail to agree, and where the Law Society, for whose views I have the utmost respect, has recommended a voluntary scheme, I incline to the view that there should be some compulsion requiring all practitioners to undertake some form of study. Such a scheme would probably involve an applicant for a practising certificate producing evidence to the Law Society, perhaps every third year, that he or she has spent a minimum number of hours studying to improve his or her legal competence, the details being furnished. This would undoubtedly involve, inter alia, attendance at some of the seminars conducted by the College of Law. To this I would add the reservation that any scheme must be careful to avoid unfairness and it would make due allowance for the legal profession as a learned calling and must also define the need or needs of the profession which must be met. Since 1975 mandatory continuing legal education programs have been introduced in at least nine American States which in general require as a prerequisite for the retention or renewal of a practising certificate, attendance at approved courses for a minimum number of hours for a set period. In Minnesota, which was the first mandatory scheme, all the lawyers and indeed Judges were required to take 45 hours of continuing legal education courses every three years. . . .

One of the Commissioners of the New South Wales Law Reform Commission, Mr Julian Disney, speaking on the same occasion to the Medico-Legal Society of New South Wales, suggested that lessons could be learned by the legal profession from developments in the accounting profession:28

Due to the need to attract voluntary enrolments [the voluntary courses of continuing legal education in recent years] had tended to be orientated towards what lawyers want rather than what they need. For example, there has been no significant development of courses in counselling and two-way communication with clients. Moreover, the general impression of people involved with those courses has been that they attract the more competent practitioners rather than those who are most in need of improvement.

A valuable initiative by a regional law society has been the provision of an annual weekend course covering recent developments across a broad spectrum of law, rather than merely a particular aspect such as taxation or estate planning.

A possible solution to these problems is to introduce mandatory continuing legal education. This course has been adopted in nine States of America. In each of these States every lawyer is required to undertake between 10 and 15 hours of continuing legal education each year. The accountancy profession has already introduced mandatory continuing education for its members in the United Kingdom and it has been recommended by a committee of the Institute of Chartered Accountants in Australia.

Mr. Disney went on to point out that there was an inconsistency in requiring mandatory education before but not after admission to practice. Contrary to popular opinion, the law is changing rapidly. Many practitioners today practise largely in fields in which they have had little or no formal education. It appears likely to me that these observations have relevance for the accounting as well as for the legal profession.

A professional, dedicated to excellence of service and higher ideals, cannot afford to live on his educational fat. This is especially so, as the law expands the scope of the liability of the professional man. It seems that the solicitor, for example, is no longer liable to be sued only in contract by his immediate client.²⁹ Recent authority in England suggests that all those persons who were properly within his contemplation as relying on his advice may be owed a duty of care by a solicitor giving advice.³⁰ By parity of reasoning, the scope of the liability of the accountant giving advice may be equally extended beyond his immediate client to a wider dependent community.

Recurrent Disappointments. Quite apart from these more general considerations (many of them beyond the control of the professional man and woman) there is little doubt that the respect for the professions has diminished in recent years as a result of bad publicity which they have all received. Front page spectacles of well-heeled doctors being convicted of frauds against Medibank, major defalcations by lawyers and the failure of accountants to present what laymen conceive to be 'true and fair' accounts, all damage the public respect for the professions. Each case diminishes, marginally, the capital of goodwill built up by the devoted work of honest, industrious and dedicated professional people.

THE FUTURE

What of the future? I believe that it is inevitable that professional men and women of the future, including in the accounting profession, will have a somewhat different life and enjoy a different place in society. Respect that grew out of infrequent contact, blind faith and unquestioning reliance on the professional has probably gone forever. Certainly it is significantly diminished. I do not believe that professional people should lament assessment of their qualities with greater realism according to human standards. The bad publicity which attends individual default is partly beyond the control of the single professional. But it may require greater sensitivity to complaints by outsiders against colleagues, especially where their faults are indifference rather than venality, incompetence or failing to keep up with the latest law or professional developments, rather than frank crime.

The role of the government is likely to increase and to affect more professionals as they become dependant for the livelihood on Treasury funds. I agree with Professor Chambers in his paper for the Congress that government regulation is not an unmitigated evil to be avoided at all costs. To some extent, the involvement of the whole community, through its representatives and officers, is an inevitable consequence of a society that is much more interdependent.³¹ Especially if the accounting profession cannot move with greater speed in its own self-regulation and self discipline, and in laying down effective standards and independent, rigorous machinery to uphold those standards, the involvement of the community is both legitimate and inevitable.

The theme to which I believe thinking accountants should address their minds as they enter the eighties are four. Of the first, the impact of technology on the accounting profession, I will say nothing. On self-regulation of the profession, I believe the charter is stated in the extract from the Metcalf Committee cited above. Until clear standards are layed down, in sufficient detail to make plain the personal obligations of the individual professional, and until those standards are effectively upheld by an independent and rigorous

disciplinary process, I believe the profession is not entitled to insist on self regulation. Moreover it will likely not succeed in an endeavour to resist public involvement. The paper by Mr Norgard³² is relevant here. So long as the accounting profession is divided in its organisation, it will speak in the debate about self-regulation with a muted voice. I do not wish to become involved in the sensitive questions of integration of the accounting profession which are traversed in Mr Norgard's paper. Suffice it to say that part of the tardy progress towards effective, clear and enforceable standards of professional conduct for accountants must surely be laid at the door of the division of the profession. Apart from this, the demand upon professional organisations today to respond to numerous government initiatives, media publicity, lobby pressures and the whole process of open government requires that the accounting profession should speak with an effective voice to government and to the community. The question of integration of the profession is intimately bound up in the issue of the extent to which the community will be prepared to commit self-regulation to accountants themselves.

The third theme concerns the community voice. I have referred to the moves in Australia and the United States in the legal profession for a greater lay participation in the affairs of that profession. But these moves are not confined to North America and this country. In Britain a 'lay observer' has been appointed to scrutinise the handling of complaints against lawyers. In New Zealand a significant reorganisation of professional disciplinary processes and professional government contemplates a growing involvement of the laity.³³

Mr Walker touched on this theme, in its relevancy to accountants, when he said that it would be important that accounting standards should reflect not simply the views of the accounting profession but also those of industry, commerce, the banks and so on.³⁴ Accountants, and in particular in auditing, serve not only shareholders and creditors of companies. They also serve the wider community. It seems likely to me that there will be increasing pressures in the future for a community voice in disciplinary matters and ultimately, possibly, in the government of the accounting profession

itself. The myopia that can come of too close an involvement in a particular discipline must be weighed against the special knowledge and experience of the professionals themselves and their particular feeling of responsibility for the state and future direction of their calling.

The fourth theme concerns continuing education. With Mr Justice Yeldham, I express a personal view that the world of today is moving too fast to permit any professional man or woman the luxury of a single professional qualification, never renewed and never systematically updated. The medical profession has long been organised to service its members with continuing education in the developments of knowledge and the healing sciences. In the law and in accounting the pressures for continuing education stem principally from the constant flux of the laws which must be learned, understood and applied in a skilled and accurate way by the professionals involved.

The challenge before accountants today and indeed before all professionals, is the challenge of change. The first day of the business of this Congress is the Ides of March.

Soothsayer: Beware the ides of March.

Caesar: What man is that?

Brutus: A soothsayer bids you beware the Ides of March.

Caesar: Set him before me; let me see his face.

Cassius: Fellow, come from the throng; look upon Caesar.

Caesar: What sayest thou to me now? Speak once again.

Soothsayer: Beware the Ides of March.

Caesar: He is a dreamer; let us leave him.

As you begin your Congress and reflect upon the challenges for the professions, permit me to remind you of what became of Caesar!

FOOTNOTES

*A revised version of an address delivered to the Conference Dinner of the 1980 State Congress of the Australian Society of Accountants, Coffs Harbour, N.S.W., 14 March 1980.

1. R J Cotton, 'The Accounting Profession in the Eighties', in Papers for the 1980 New South Wales State Congress, (hereafter 'Papers'), mimeo, 11.
2. R M Tucker, 'Word Processing - Office of the Future' in Papers, 2.
3. G Miller, (President of the Law Society of W.A.), reported West Australian, 19 February 1980, 1.
4. Royal Commission on Legal Services (U.K.), Report, 1979, Cmnd.
5. For details see M D Kirby, 'Futurology' in R Tomasic (Ed.), 'Understanding Lawyers', 1978, 17.
6. J McRuer, Report of the Royal Commission of Inquiry into Civil Rights, 1968, vol 3, 1165.
7. H W Arthurs, 'Authority, Accountability and Democracy in the Government of the Ontario Legal Profession (1971)' 49 Canadian Bar Review, 1, 10; M H Freedman, 'Non Lawyers as Benchers of the Law Society of Manitoba' (1974) International Bar Assn, 68
8. American Bar Assn Journal, vol.63 (December 1977), 1677.
9. Goldfarb v. The Virginia State Bar 421 US 773, 95 S.Ct. 2004 (1975)
10. Bates and O'Steen v. State Bar of Arizona 433 US 350, 97 S.Ct. 2691 (1977)

11. R Sackville, 'The Professions Under Scrutiny', unpublished paper, 1979.
12. 'The Troubled Professions', note in Business Week, 16 August 1976, 1-6.
13. F Walker, 'Accounting Standards', address to Annual Congress, Australian Society of Accountants, Leura, 9 June 1978, mimeo, 5.
14. ibid., 18-19.
15. Accounting Standards Review Committee, Report, 'Company Accounting Standards', 1978.
16. ibid., ch.7.
17. ibid., 87.
18. Cited in the Report of the Accounting Standards Review Committee, 87.
19. (1977) 127 New Law Journal 48.
20. Z Bankowski and G Mungham, Images of Law, 1976. see Kirby, 5.
21. op.cit n 12.
22. ibid.
23. Lord Rawlinson cited in M Zander, 'Representation of the Public Interest in the Management of Legal Services', Law Society Gazette, (Eng) 23 February 1977, 167.
24. ibid.

25. Commonwealth Legal Aid Commission, Second Annual Report, 1979.
26. W P Birkett, 'Continuing Education' in Papers.
27. D A Yeldham, 'Maintaining Professional Competence', Address to the Medico Legal Society of N.S.W., 12 March 1980, mimeo, 15-16.
28. J Disney, 'Maintaining Professional Competence', Address to the Medico Legal Society of N.S.W., 12 March 1980, 5-6.
29. Robertson v. Flemming (1861) 4 Macq. 167, H.L. (Sc); Groom v. Crocker [1939] 1 KB 194.
30. Ross v. Cauters [1979] 3 WLR 605 (Megarry V.C.). For a similar decision in Canada see Whittingham v. Crease and Company [1978] 5 WWR 45 (Aikens J).
31. R J Chambers, 'Government Regulation', in Papers.
32. J D Norgard, 'Intergration', in Papers.
33. For a report see Lawtalk (N.Z.), 27 November 1979. The Council of the Law Society of New Zealand decided that the Law Practitioners Bill governing the legal profession should make provision for a Legal Services Advisory Council to report on the whole field of legal services.
34. Walker, 12.