industry and commerce, public finance, political science, the history of political theory, the relation of the state to economic organization. Professor Flux remained at McGill till 1908 when he returned to England to direct the census of Production for the Board of Trade.

Some reference may appropriately be made to the writings of A. W. Flux during the period when he can be classified as a Canadian economist, and to his earlier writings which help to indicate the kind of economist that Canada secured.

In the *Economic Journal*, June, 1894, A. W. Flux replied to Shield Nicholson’s criticisms of the Jevonian marginal theory of value; and in June, 1896, he reviewed the first volume of Pareto’s *Cours*. In the same journal he published articles on the British international competitive position: “British Trade and German Competition” (March, 1897), “The Commercial Supremacy of Great Britain” (June, 1899). He had also contributed a note on the “New Canadian Tariff” (September, 1897). While in Canada he contributed the following articles and notes to the *Economic Journal*: “Preferential Tariffs and Canadian Interests” (December, 1903), “The Railway and Bonding Privilege Commission” (March, 1904), “The Report of the Ontario Railway Commission on Railway Taxation” (December, 1906), “The Canadian Tariff Revision” (June, 1907), “The Banks—Immigration—Coasting Trade—French Treaty” (March, 1908). During his stay in Canada he published his *Principles of Economics* (London, 1904): this must be considered as the product of his Manchester days or as further evidence of the colonial status of Canadian economics in those days (there is but one reference to Canada in its index). [V.W.B.]

---

**C. E. Walker, 1880-1942**

At the time of his death on December 14th last, Professor Charles E. Walker had been a member of the staff of the School of Commerce and Administration at Queen’s University for twenty years. He was born in Haldimand County, Ontario, in 1880. He qualified in Saskatchewan as a chartered accountant but devoted practically the whole of his life, as teacher and writer, to the cause of commercial education. He served on the staff of Brandon College as bursar and head of the Department of Business, later serving at Regina College in a similar capacity but with the additional office of Dean of Men. He went to Queen’s at a time when the work in Commerce was expanding rapidly and the University had undertaken a wholly new responsibility—the provision of instruction for the registered students of the Institute of Chartered Accountants of
Ontario. While he became closely identified with this work for the Institute he bore a full share of the intramural instruction (taking particular pride in a business background course which he gave to final year students of applied science), and played a prominent part in all aspects of the development of the School of Commerce. During this period at Queen's he wrote, as author or co-author, several texts in accounting and related subjects. Although he gave his time and energy unsparingly to teaching he contrived to engage actively in the wider life of the community and his social achievements, especially in boys' welfare promotion and church work, were conspicuous. [R.G.S.]

BIBLIOGRAPHY

ARTICLES

The Canadian Chartered Accountant

"Some Interesting Cases re Bills of Exchange" (vol. XIV, March, 1925, pp. 306-14).
"Manipulation in Corporation Financing by the Use of 'Preferences' and No Par Value Shares" (vol. XXIV, Dec., 1933, pp. 7-16).
"Company Legislation in Regard to the Acquiring of Initial Capital" (vol. XXXI, July, 1937, pp. 31-9).

BOOKS

Accounting Principles and Practice (in collaboration with R. G. H. Smails), (Toronto, Ryerson, 1926).
Business Law (Toronto, Ryerson, 1929).
Accounting Principles and Bookkeeping Procedure, vols. I and II (Toronto, Gregg, 1934).