

by some work of a more theoretic nature. These beginnings are promising, but it would be false to assume that they were more than mere beginnings, or that research in the social sciences was firmly established at either of these institutions or that the quality of graduate instruction and guidance had achieved the standards we should like, if we are to rank with the great schools of England or the United States and make the contribution we ought to be making to Canadian national life. That pure research should be further developed at these two larger institutions is a matter of concern to all Canadian universities and to all Canadian social scientists. Moreover, we should recognize that, within the foreseeable future, neither McGill nor Toronto will be able to afford the kind of specialization which will yield high scholarship in all branches and special fields of the social sciences. Nor is it desirable that they should. Here the smaller universities have, too, an important part. Outstanding men with different special interests are happily numerous in our universities, and fortunately, in Canada, the metropolitan universities have never been able to draw these people into a concentrated core in the central provinces. It is desirable that graduate students from the Maritime and western universities should be drawn

to Toronto and McGill. It is also desirable that some of the Maritime and western universities should have departments which, if small, are nevertheless strong in special fields, to which students from the metropolitan centres can be guided when their interests march with those of the men to whom they are sent.

Canadian universities have all some part to play in the development of research in the social sciences. Canadian scholars both in the large graduate schools and in the smaller ones must take a more active, and mutually complementary, part in forwarding pure research, which is the basis of good teaching and of helpful applied research. Applied research will continue, and, as long as it does not stand in the way of good scholarship, should be accepted as a part of the scholar's duty towards the community, and in this research the work of each university, whatever its size, can be of value to the local community in which the university exists. But for applied research to be useful, for the problems to be wisely selected and well-formulated, the work of pure scholarship must be pressed on, and Canadian scholars and those in the population who value scholarship must be adamant in resisting the pressures which would damn all scholarship and all research to perpetual frustration.

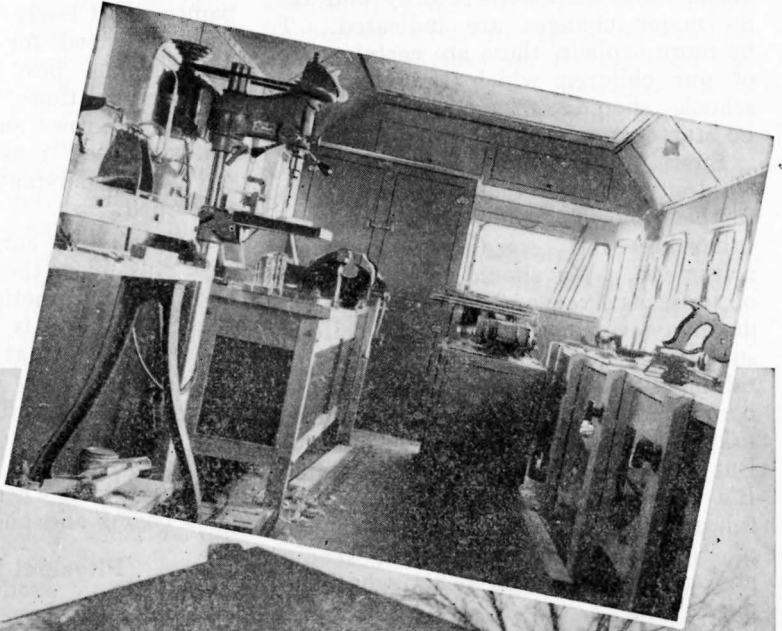
What Should Be Taught in Our Schools

ALEX. S. MOWAT

IN 1935 there was undertaken a revision of the curriculum for the elementary grades in Nova Scotian schools. As a result of that revision, a newly authorized course of study was published in 1939 in the form of the Handbook which is to be found on every teacher's desk in the Province. It has remained without substantial alteration for ten years, and the time has therefore come for a

new revision. Indeed, initial steps have already been taken and the next few years will see, without doubt, important and perhaps far-reaching changes in the curricula of our schools. The present paper is offered as an aid to clear thinking in the matter, on the part of the administrators of our schools, the teachers, and the private citizens of the Province.

The schools and universities of war-devastated countries are in desperate need of books and periodicals published in North America since 1935. Please turn to the special announcement on Page 56 of this issue of Public Affairs.



Visual and mechanical aids provide new teaching techniques for the modern school. In Nova Scotia, another step towards diversity in programs is made possible by the "Shopmobile," which carries machine-shop facilities and instruction into rural areas.

The Elementary Grades

We may begin by saying that there is considerable agreement everywhere regarding the aims of education in the elementary grades (that is, Grades I to VI), that the present course of study meets those aims satisfactorily and that no major changes are indicated. To be more explicit, there are certain needs of our children which the elementary schools should satisfy and these can be stated under three heads.

First, there is the need to supply children with the tools fundamental to further knowledge, by which I mean "the three R's"—reading, writing, and arithmetic. We should avoid thinking of those as fixed and unalterable. The day may come when typing will be substituted for handwriting, when the talking book will supersede the printed book, and the calculating machine will take over the job of rapid calculation. But that time is not yet, and the three R's remain. Incidentally, recent careful studies reveal that the achievements of Nova Scotian children in reading and arithmetic are far below what they might be.

Secondly, there is the need to satisfy the child's curiosity about many things, not least about the strange and wonderful world in which he finds himself. We cannot here consider in detail the methods by which this curiosity can best be satisfied, nor by what means we select certain parts of the vast fund of human knowledge as best fitted to the purpose. Suffice it to say that there is again general agreement that the basis must be in literature, history, geography and simple science. It should be noted that modern inventions such as the photograph, the radio, the gramophone and the moving picture have given us methods for transmission of this basic knowledge that were unavailable to previous generations.

In the third place, children have need for expression (and, we must add, for appreciation). All people, at least when

they are young, have something to express and something worth expression. Later the shades of the prison house begin to close. This expression may take many forms—the song, the dance, the recitation, the written or oral composition, the drama, or drawing and painting. Closely allied to this need goes the need for opportunity to appreciate the best that humanity has produced in those fields. Appreciation, of course, grows and develops, and the material used must be suited to the age and understanding of the children concerned.

A satisfactory curriculum at any grade level must meet those three broad needs. And a good practical rule, at least in Grades I to VI, is to allot about equal time to each—that is, about one-third of the time to *tool subjects*, one-third to *content subjects*, and one-third to *expression and appreciation*. We must bear in mind, of course, that it is frequently difficult to tell where one group of subjects begins and another ends.

Physical Education

So far, we have made no mention of the school's responsibility for the physical welfare of the child. This is a responsibility which has already been recognized, in part, in the present curriculum. Whether it is desirable that the schools undertake more—as, for example, by supplying milk and meals as is done in most parts of Great Britain—is an issue we cannot discuss here. Also outside our field is the important question of the proper relationship between the schools' health and physical education program and the activities of other agencies concerned with public health.

The main virtue of the present physical education program in Nova Scotian schools is its breadth of view. Its aims include the attainment of mental as well as physical health. This is as it should be, but we must realize the implications: the tail must not be allowed to

wag the dog. If our schools require highly-trained specialist teachers of physical education, they equally require specialist teachers of many other subjects.

The Principle of Selection

An important and inescapable principle that must be kept in mind by curriculum-makers is that of selection. Several considerations will show that it cannot be avoided. For example, there are only twenty-four hours in a day, a fact that some teachers and some parents seem to forget. The teacher who sets inordinate amounts of homework is necessarily attempting to rob his pupils of play or, perhaps, of sleep. Parents, too, should remember that a child cannot do everything, that mere pressure of time makes it impossible for Johnny to play hockey and basketball, attend the choir and the Scouts and the movies, and at the same time keep up with his studies as he should. Because time is short, the curriculum-maker must select only what is important, and must sternly resist the temptation to add a little bit of this and a little bit of that. There is small doubt that for many children the present curriculum is overcrowded and could do with some pruning. The situation becomes extremely serious when the program becomes so overloaded that the children are denied the experience of learning through persistence and perseverance to master a difficult subject or process.

The necessity for selection is equally obvious when we consider the extent of modern knowledge. Its immensity is of course a commonplace: no one man can know more than a mere fraction of it. But the implications for education are not always understood. In the first place, this immensity is the very fount and origin of the difficulties of the curriculum-maker. It *creates* his task, a task which very largely consists of selecting among subject-matter, text-books and activities those suited to the schools

and the pupils he has in mind. The true curriculum-maker faces this task fearlessly and is not intimidated in any way from throwing out what is unimportant.

The extent of modern knowledge also makes it necessary for every person, sooner or later, to specialize. Indeed our whole civilization is based on the division of labour. Specialization is unavoidable, though it should be neither premature nor excessive. But while educational preparation for a specific vocation should not occur before the age of sixteen years at the earliest, nevertheless some diversity along broad lines before then is imperative. And at this point in our thinking we must consider a separate but closely related matter.

Individual Differences

Curriculum-makers must always keep in mind that children differ. As a French thinker observed, over one hundred years ago, "The gifts of intellect proceed directly from God, and man cannot prevent their unequal distribution." In no part of the world to-day is this truth better known to educators than in North America, where it has been handsomely confirmed by measurement and experimentation. Yet the most conspicuous failure of North American education is precisely the failure to adjust school curricula successfully to such differences. As the Harvard Report says, the high schools are too slow for the fast and too fast for the slow. This failure is due in part to a naive belief that all men are equal, which is simply not true. They are not even equal before the law, as is sometimes claimed. The only sense in which men can be said to be equal is in the sense that every child deserves an equal chance with others to develop the native abilities he possesses. Since such abilities differ, this immediately and peremptorily demands some diversity in the courses offered in our schools.

There is another reason for the present uniformity in educational programs. It lies in the disinclination to classify children and in the fear that if they are classified then mistakes will be made. The answer is that we must get over this dislike and that we must develop our guidance program to the point where few mistakes will be made. That the need for diversity and selection is recognized in Nova Scotia is shown by the existence of guidance programs. Unfortunately they are largely stultified in terms of educational guidance because most schools do not offer the necessary range of courses. The result has been that some teachers treat guidance as another subject to be taught, like history or geography. A more complete misconception of the nature of guidance could hardly be imagined.

The need for diversity in courses in Nova Scotian schools is clamant. Without further argument or demonstration, we would add that such diversity should begin not later than Grade VIII, and that it should be based, not on differences in *type* of ability, but mainly on differences in *level* of ability. This distinction is an important one. It means that, on the whole, students in same grade will not be studying different subjects, but the same subjects at different levels. For example, mathematics would not be optional, as to-day, in the senior High School grades, but compulsory for everyone, with however a choice between an abstract and theoretical course, like the present one, and a course in practical mathematics.

Another principle that curriculum-makers must not forget is that the school program should prepare pupils for life in the world of to-day, by which we presumably mean life in a country of the Western democratic type. But even to North Americans, democracy can mean many different things and the characteristics of education for democracy be variously interpreted. To some extremists, it means almost complete

abrogation of authority by the school staff; to others, less extreme, a sharing of authority between staff and pupils. All that need be said here is that a teacher should be worthy of the authority he wields, and that any sharing of responsibility must be real and sincere. Perhaps it should be pointed out that since the Boards of Trustees were shorn of most of their powers in Nova Scotia the control of our schools has passed to non-elective bodies. For members of the Boards in charge of our schools in cities, towns and rural municipalities—including the Rural and Vocational High Schools—are *appointed*, not elected. Perhaps, if we wish to democratize the schools further, this is where we should begin.

To some, preparation for democracy means unthinking conformity to the will of the majority. Worth is measured by the possession of what is called "social intelligence." This turns out to be the quality possessed by the politician who can gather votes, the salesman who can make sales, the girl who has many dates. If such people are the flower of democracy, I want no part of it. Blind conformity to the will of the majority is every bit as dangerous as blind conformity to the will of the Fuehrer or the Duce.

To still others, preparation for democracy means the study of immediate contemporary civilization to the exclusion of the past, or even (as in the project method) a reproduction in purified form of that civilization in the classroom. There is no doubt that the social education of young people is important, even though, as Bertrand Russell has recently emphasized, we must not deny the importance of the pursuit of private excellence. It is just this, however, which complete adoption of the project method is likely to prevent, through its insistence upon group work. On the other hand, its adoption for some activities, if sincere, provides a valuable training for democratic living.

I believe that, as Sir Richard Livingstone is constantly reminding us, the main task of education is the formation of character, and that the desirable democratic character is marked by independence of mind, a sense of values, and a broad (but not complete) toleration of opinions other than one's own. Such a character is only achieved in those who have had some experience of personal responsibility, who understand others, and who have always before them that "habitual vision of greatness" whose existence depends upon a study of the past as well as the present.

The Teachers

It is obvious that these qualities cannot be produced in our young people except by the very best of teachers. It is a sad fact that the educational and professional qualifications of Nova Scotian teachers as a whole are at a lower ebb now, as a result of the war, than they have been since 1933. But the tide is about to turn, indeed may already have turned. Therein lies hope for the future. For a new and better qualified generation of teachers imbued with the spirit of an improved curriculum could not fail to raise the whole standard of education in our schools.

Tax Avoidance in Canada

JOHN WILLIS

CANADA'S new Income Tax Act¹ provides, in Section 216, that "where the Treasury Board has decided that one of the main purposes for a transaction . . . was improper avoidance" of income tax, "the Treasury Board may give such directions as it considers appropriate to counteract the avoidance." The same Section states further that "an avoidance of taxes may be regarded as improper . . . although it is not illegal." This means, in plain English, that a man who has hired a lawyer or accountant to devise a scheme which is within the spirit but outside the words of the Income Tax Act can nevertheless be told by a committee of the Federal Cabinet that he must still pay the taxes he put out good money to dodge; or, in equally plain English, be forced by the government to pay a tax which is not imposed on him by law. What is the reason for this drastic provision?

There are only two ways of escaping income tax. The first, which is generally

regarded as dishonest, is to omit items from your return, charge as deductions payments you never made, and so forth. This is called evasion; it offends directly against specific provisions of the Act and the government maintains an enforcement division in the income tax department to catch and prosecute offenders. The second is so to arrange your affairs that what is in substance taxable is in form non-taxable. This is called avoidance and is entirely respectable. Unfortunately you do not know enough about the legal mysteries to do it yourself and you have to pay someone else to do it for you.

The fundamental principle of any tax avoidance scheme which your tax expert thinks up is always the same. It is to apply to situation "B" a principle of law which grew up to deal with situation "A" and has no relevance to situation "B".

Take first the principle that a man pays tax on his own income and not on someone's else's income—a principle so obvious that it requires no explana-

1. "The Income Tax Act," 11-12 George VI, Chapter 52, assented to 30 June, 1948.