

## **The Duty of Account – Development and Principles**

**A Helpful History of the Past to the Present**

**J A Watson**

**The Federation Press**

**240 pp      \$99.00**

**Reviewed by Geoff Macguire**

From the outset it is clear that Dr James Watson's "The Duty to Account – Development and Principles" is to be an interesting trip back through the ages to where it all began for this remedy which many may not encounter once their University days come to an end.

The introduction to the text sets the scene nicely for what the reader is to soon find is a fascinating review of the history of the Duty to Account, from its early origins in the Exchequer Chamber somewhere around 1066AD to the present day. It summarises centuries of legal writing on this subject from the earliest beginnings to our modern times. This is something which one would not expect to find in such detail in an ordinary legal text and the depth in which this is covered leaves the reader in no doubt that the author is certainly a fount of knowledge on this subject.

The text is set out in practical and easy to read parts which build upon one another to assist the reader to understand the duty from its foundations up. In the first part the text looks at the Development of the Account from its earliest beginnings and proceeds to follow this to the point where the duty is ultimately recognised by the law proper.

The second part of the text is one where the text perhaps starts to take a path of providing knowledge which can be put to practical use for anyone who finds themselves dealing with duties to account in the present day. It is the third part however that this reviewer found to be the most useful in terms of practical application of the duty today. This is where the text builds upon the history and background which has been provided in the first two parts and brings it all together to provide an extremely useful, and detailed, summary of the subject.

In the third part of the text there is a great focus on who are recognized as accounting parties at law, indeed the chapter devoted to this enjoys more than 1/5 of the text. It traces the origins of various accounting party relationships from Executor to Bailees to Agents – all of which still have practical application today. It then examines the duty of account and the parties thereto in equity, again in an easily read and understood manner.

The author finishes with a short concluding passage which summarises what he sought to put across as the primary thesis of the text was – that being that the duty to account is a complete cause of action in its own right, not one merely being a limb of another. Once the reader has finished they are left, this reviewer would suggest, with no other conclusion than that and in that respect, among many, the author has certainly achieved success with his work.

It is a text which the reviewer would commend to others as well written, easily understood and successful at providing the reader with a thorough understanding of the duty to account and its origins, all this despite it's relatively short length at 189 pages. It is extremely well referenced (as one would expect) and although the early parts see the regular use of Latin terms and phrases the author addresses the same and indeed provides the Latin alongside its English equivalent. The text is one which would be useful in any lawyer's collection and is one which, it would appear, is unlikely to fall behind the times anytime soon.