

MCGILL UNIVERSITY
MONTREAL

SCHOOL OF COMMERCE
OFFICE OF THE DIRECTOR

February 18th, 1932.

116.

Professor R.M. Sugars,
Director, School of Commerce,
McGill University.

Dear Professor Sugars,

Evening Courses in Accounting & Auditing

The evening courses in Accounting and Auditing which we propose to give during the next session are as follows:-

Courses compulsory to the registered clerks of the Accountancy

(a) Intermediate Accounting and Auditing.

(This course covers the most important points in First and Second year B.Com. courses in Accounting, with the addition of Elementary Auditing.)

28 lectures of 2 hours each - once a week.

Fee \$30.

(b) Final Accounting and Auditing.

(This course covers the most important points in the Third and Fourth year B.Com. courses in Accounting, with the addition of more advanced work in many branches.)

46 lectures of 1½ hours each, twice a week.

Present Fee \$30
Suggested Fee \$35

Experience has shown that more time is required in this course in order to deal with the bare essentials of the following very important branches of the subject:-

Capital and Revenue Profits and Losses, and the availability of Profits for Dividends.

Criticism of Operating Statements and Balance Sheets, operating ratios, financial status ratios, etc.

Accordingly, as this course is compulsory and should include the essentials of the principal branches of the subject, it is proposed to add two lectures to cover the above, increasing them from 44 to 46.

Non-Resident
\$900

\$1140

Receipts: 1931/2
\$2355.00

1920
4275.00

Salaries 1932/31
2945.00