

ACCOUNTING 5. *Practical Accounting Systems*.—Description and explanation of the accounting systems employed by various types of business, including the accounts of municipalities and those required by executors and administrators. Lectures supplemented by practical problems. Prerequisites, Accounting 2, Junior standing. Both terms. Two hours. Professor MOXEY.

ACCOUNTING 6. *Certified Public Accountant Course*.—A special quiz course for those students who have taken Accounting courses 1, 2, and 5, which covers in review the whole field of accounting, with special emphasis on the requirements for the Certified Public Accountant examination. Lectures, supplemented by student reports on assigned topics. Prerequisites, Accounting 2 and 5. Junior standing. May be taken concurrently with Accounting 5. Both terms. Two hours. Two units. Professor MOXEY.

ACCOUNTING 7. *The Theory and Interpretation of Accounts*.—Designed for students who will not enter the field of accountancy but who desire advanced accounting training. The construction and interpretation of accounts, giving special attention to the preparation and analysis of business statements. Lectures, supplemented by class discussions and practical problems. Prerequisites, Accounting 1, Sophomore standing. Three hours. Three units. Mr. BUDD.

## BUSINESS LAW

BUSINESS LAW 1. *Introductory Course*.—Contracts and Agency. Contracts—the formation, operation, interpretation, and discharge of binding agreements, and the legal and equitable remedies allowed the injured party. Agency—the types of agents, and the rights, duties and obligations of the agent, principal, and third party. Both terms. Three hours. Three units. Assistant Professor RAINE.

BUSINESS LAW 2. *Advanced Business Law*.—Formation, management and dissolution of partnerships. Special partners and partnership associations. Formation, management and dissolution, merger and consolidation of corporations. Rights, powers and liabilities of stockholders, directors and officers. Foreign corporations. Bailments and sales of personal property. Crimes. Evidence. Suretyship and guaranty. Decedents' estates and estates in trust, wills and the intestate law. Practical problems. Prerequisites, Business Law 1, Sophomore standing. Both terms. Three hours. Three units. Professor SULLIVAN, Assistant Professor SHIELDS.

BUSINESS LAW 3. *Advanced Business Law*.—First Term. The law of negotiable instruments; bills, notes, checks, warehouse receipts,