

- (a) He must pass all the examinations required for, and leading up to, the Degree of Bachelor of Commerce.
- (b) He must pursue the course of studies prescribed in this programme for Accountancy students.
- (c) He must comply with all ordinances regulating the practical work to be done by students during the vacation.
- (d) He must spend at least one year, subsequent to his obtaining the Degree of Bachelor of Commerce, in the office of a practising accountant.
- (e) He must then pass successfully a Final Examination in Accountancy and Auditing before a board of five examiners, composed as follows: the Director-Secretary of the School of Commercial Studies, two Professors of McGill University, a member of the Association of Accountants in Montreal, and a member of the Institute of Accountants and Auditors of the Province of Quebec; or before a board composed of four examiners, in case either of the Associations mentioned fails, after due notice, to nominate its delegate; or before a board composed of three examiners, in case each of the Associations mentioned fails to nominate its delegate.

POLICY OF THE SCHOOL.

In all subjects the work will be, as far as possible, of a practical nature. Thus the English courses will include a drilling in letter-writing, precis-writing, and the preparation of reports. The French, German and Spanish courses will aim at imparting facility in speaking as well as in writing, and will consider the special phraseology employed in business correspondence. The mathematical and scientific courses will deal in the fullest manner with applications to industry, commerce, and finance. In the lectures on History, Political Economy, and Commercial Law, the aim will be in the first case to trace the growth and development of modern ideas and institutions; next, to impart a knowledge of those general economic principles which are necessary to a full understanding of other subjects; in the third instance, to give the student such an acquaintance with the law as may be of real service in everyday business transactions. Finally, in Accountancy, the conditions and methods imposed by the increasing complexity of commercial, industrial and financial organizations will be considered in detail.

At the same time it will be among the chief concerns of the School of Commerce to accustom the student to the exercise of independent thought on all subjects, and particularly on those related to industry, commerce, and finance. To this end he will be expected from time to time to analyse his mental attitude towards each subject, to note the bearings of each on all other subjects, and to embody the results of his analysis in an essay or essays. These methods will compel him to call