

Auditing

- General Procedure in all audits.
- Special considerations for different classes of audit.
- Audit programme for a trading concern.
- Liabilities and rights of auditors.
- Statutory requirements for Companies.
- The Audit-Certificate.

With Third Year Accountancy students usually take

Business Organization and Scientific Management,

a half-course, that is to say, a course completed in one term.

The following are the principal matters concerned in this subject:

- Development of the Partnership, Joint Stock Association, and Limited Liability Corporation.
- How to Incorporate.
- Various classes of corporation.
- Internal Organization of Limited Liability Corporation.
- Rights and duties of directors, officers, shareholders and bondholders.
- Trade Agreements, Pools, etc.
- Combination Trusts.
- Holding Companies and control of subsidiaries.
- Community of Interest Organizations.
- Factory Planning.
- Factory Management
- Various Wage Systems with bonus and other incentives, and their financial consideration.