

It is to be noted that there is no clause binding a Commerce graduate to take courses in "Final" Accounting and Auditing, or to take any examination in any subject other than Accounting and Auditing. We have exempted students living outside Montreal from attendance at the "Final" Accounting and Auditing course. Those who live in Montreal follow our instructions and attend the courses. One or two have, however, done so under a kind of protest. In the case of "Elementary Actuarial Science" and of extra lectures introduced into our Law studies, all of which additions we have been asking our old graduates to attend as preparation for the C.A. diploma, some of the graduates affected have made very definite protests, so that it has been necessary to grant some exemptions.

Since as regards "Accounting and Auditing" students will almost certainly follow our instructions, and since, as regards the Actuarial course and the Law, the number of old graduates likely now to seek the diploma of C.A. is approaching zero, it would not seem worth while to seek to amend our law on this account. This Committee should, however, know how the matter stands.

4. Other business.