

held in connection with the Association of Chartered Accountants. A number of lectures will be devoted to higher arithmetic problems.

Thursdays, at 8.30 p.m.

Fee for the course, \$5.00.
Associate Professor Davies.

English Composition and Business Correspondence.

A course of 25 double lectures on the general principles of English Composition with especial reference to commercial correspondence, and other kinds of writing that are likely to be serviceable in business life. Such topics as mastery of English idioms, the increasing of one's vocabulary, sentence-structure, clearness and force will be discussed. There will be frequent opportunities for practice in writing.

Students in Accountancy offices and those intending to take up secretarial work should derive great benefit from this course.

Friday evenings, from 7.30 to 9.30

Fee for the course, \$10.
Assistant Professor Latham.

Elementary Accountancy.

A series of lectures to be given three times a week, and dealing with the subject-matter outlined on page 156 for First Year Commerce students.

This course is intended for students preparing for the Intermediate Examination held in connection with the Association of Accountants in Montreal, and will be found especially useful by anyone desirous of laying a solid groundwork in Accountancy.

Mondays, from 7.30 to 8.30 p.m., and Wednesdays from 7.30 to 9.30 p.m.

Fee for the course, \$10.
Mr. Brimacombe.

Higher Accountancy.

A course of 20 lectures, dealing with the following subject matter:—

Business Organization and Corporation Finance: The classification of business enterprises; the development of the corporation; different corporation securities, their nature and uses; premium and discount on bonds; the amortization of bonds; promotion; underwriting; bonus stock; treasury stock; watered stock; the stock market; extensions and reorganizations.

Theory of the Balance Sheet: Capital assets; fixed assets; intangible assets; permanent investments; investment of reserves; working assets; current assets; capital stock; fixed liabilities; bonds and mortgages; contingent liabilities; current liabilities; profits; surplus and reserves; secret reserves; the sinking fund; comparative balance sheets; the consolidated balance sheets.