

We now have this situation. Practically the whole of the English-speaking (and part of the French) accounting profession of Montreal and District are looking to the School of Commerce of McGill University for instruction and direction in their professional subjects. As a result of this, the registered clerks of Chartered Accountants and others pass Junior Matriculation, and are admitted as diploma-students of the School of Commerce, most of their courses running concurrently with those of the undergraduates for the Commerce degree. I submit, gentlemen, that it would be both wrong and unwise of us to suggest anything, which would interfere in the slightest degree with this present excellent situation, which has been built up only after many years of negotiation, thought and other kinds of work, by Professor Sugars and the staff of the School of Commerce, and which portends a continuation of this work so essential for the future welfare of the community. I have no doubt that when the time comes all of this work will bear fruit, and that the Accounting profession will show its gratitude to McGill University in an unmistakable fashion.

There is another point, which should be considered. This Four-Year Course has been built up by Professor Sugars in his capacity as Director of the School of Commerce. He negotiated with the various Accounting bodies, and succeeded in getting them into line. It would show a very poor appreciation of his work, if we even suggested that this course be put, even nominally, under another department. Without a great disorganization of the present excellent arrangements and a splitting up of the School of Commerce courses and extra expense, it could only be nominal, and, if so, why suggest it; it can be no improvement, and can only cause delay and probably mistakes.

In any case, gentlemen, I do not think that this committee can do anything in the matter. These courses are not and never were Extension Courses. The word "Extension" was purposely omitted from all of our advertising matter in connection with the courses. This is a Diploma course of the School of Commerce, and accordingly, it would be *untra vires* for this committee to attempt to deal with it. If there were any real reason for bringing the question forward it is one which must be dealt with by the Faculty of Arts and Science, and afterwards by Corporation. I move that we take up no more time in discussing this question.