

Agenda

1. We have to report with regret the resignation of Mr. H.D.Clapperton, C.A., our lecturer in the "Final" Accountancy and Auditing course leading to the diploma of C.A., L.I.A., and C.P.A. Mr. Clapperton's resignation will take effect at the end of this session.

In order to consider the best form in which to continue and to develop the Accountancy and Auditing course, we held a meeting of our Joint Examining Board, reinforced by a number of other members of the Society of Chartered Accountants of the Province of Quebec. At this meeting it was recommended to institute, according to the plan already followed by Mr. Clapperton, a general course covering the subject-matter of the aforementioned examination, and to apportion this course to two lecturers, Professor Thompson and an experienced practising accountant. In ~~the~~ extension of this general course it was recommended to establish a series of lectures to be delivered by members of the Society on part of the work to which they had devoted special attention, such members to be carefully chosen by the Secretary and the Examining Board of the Society of Chartered Accountants.

With regard to the hour at which this course should be held, it was recommended hereafter to make this 6 p.m. instead of the previous hour of 7.30p.m.

2. With regard to the policy (on trial for the last couple of years) of exchanging question for the "Final" Accountancy and Auditing examination with the School of Commerce of the University of Montreal, the Joint Examining Board of McGill University and the Society of Chartered Accountants recommend that this policy be discontinued until the University of Montreal agrees to have the resulting examination papers read by the same examiners for all institutions.

3. It is desired to call attention to the following words from our Bill 22, Chapter 43, 8 George V, regulating conditions under which the diploma of Licentiate in Accountancy of McGill University is granted to our graduates:-

"Before the diploma is granted it must be demonstrated that the student..... has followed the course prescribed by the School of Commercial studies of McGill University for three years, and that he has attended as a clerk, during 12 months after leaving the school, the office of one of the members of the Association or institute, or of any other accountant, and that he has successfully passed the Final Examination before a jury composed of etc. etc....."