

## School of Commerce Evening Lectures.

These lectures form the "Four-Year Course" which, by formal contracts with the Society of Chartered Accountants, the Corporation of Public Accountants, and the Association of Accountants and Auditors - three distinct bodies, McGill University arranged should be given by the School of Commerce.

The lectures cover Accounting, Auditing, Law, Mathematics and Economics.

The School of Commerce does all of the examination work in connection with these courses on behalf of these bodies, with the exception of the Final Examination in Accounting and Auditing, which is conducted by a joint board appointed by these accounting bodies and by the university. Students who pass in all of the subjects which qualify them to sit for their Final Examination in Accounting and Auditing are granted a School of Commerce Diploma; so that they are Diploma as distinct from Degree students of the School of Commerce - they are students of the School of Commerce.

In addition to the above the School of Commerce is under an obligation to provide a post-graduate course in Final Accounting and Auditing for its own graduates, who wish to become professional accountants. This course is the same as that given to the registered clerks - the post-graduate students and the diploma students sit in at the same lectures.

In fact, with the exception of Mathematics and Economics, all of these courses are also taken by regular undergraduates and graduates in the School of Commerce.

The Intermediate Law Course is also the Third Year Law Course of the School of Commerce. The Final Law Course is also the Fourth Year Law Course of the School of Commerce. The Intermediate Accounting Course is taken by Commerce undergraduates, who have entered the Second Year conditioned in First Year Accountancy.

All of the courses of Lectures in this "Four-Year Course" commence with the rest of the lectures in the School of Commerce, and Faculty of Arts and Science, on October 1st. They must finish up with the Commerce course, and all other examinations must be over and the results published in the School of Commerce, so that we may know which students are eligible to sit for their Final examination in Accounting and Auditing.

In order that we may know how far these students have advanced and when they are eligible to sit for their Final Examinations in Accounting and Auditing full records have to be kept of their progress. Some of them are diploma students and some are degree students of the School of Commerce. The most convenient place to keep these records is the office of the School of Commerce, where Professors Sugars, Tate and myself are close together, ready to confer on points as they arise. This system has been working for five and a half years, and has worked and is working excellently to the satisfaction of these different Accounting bodies and of ourselves. Sometimes delicate questions arise regarding the admission of students for the diploma course and other matters, and a good deal of tact has had to be exercised and consideration given by Professor Sugars and myself. In order to decide on these an intimate acquaintance with the content of the courses both here and elsewhere is required. We have been able to keep clear of any professional jealousies which lie between these bodies of Accountants. We have kept the University well above any professional quarrels, and this has only been possible because of our long experience and knowledge of various situations. These records are necessarily bulky, and the lady in the School of Commerce office who has charge of them writes them up very carefully, and understands them thoroughly. Any change in the existing organization, by complicating it with another office and duplicating conferences, and so on, is bound to make it less efficient, and more expensive.