

McGILL UNIVERSITY
MONTREAL.

SCHOOL OF COMMERCE,
OFFICE OF THE DIRECTOR

May 16th, 1921.

Sir Arthur Currie,
Principal McGill University.

Dear Mr. Principal:-

I return herewith Mr. Brimacombe's letter to you of May 10th.

The facts as stated by Mr. Brimacombe are not quite correct. The course on Higher Accountancy has only been given by Mr. Brimacombe during two sessions. Previously this course was conducted by me. With regard to the course on Elementary Accountancy, that has only been in existence for four years.

Last year Mr. Clapperton gave a special evening course in Higher Accountancy and Auditing for the benefit of Commerce graduates proceeding to the diploma of C.A., and also for the benefit of outsiders who take an interest in the subject. We are making this course a definite part of our programme. It consists of 75 lectures, and covers all the ground gone over by me and by Mr. Brimacombe in the 20 lectures that we gave. It would seem a useless expense to duplicate our work unnecessarily, and I am therefore of the opinion that any outside students who are interested in Higher Accountancy and Auditing should be prepared to take Mr. Clapperton's course.

With regard to the course on Elementary Accountancy I have been assuming that this would enter into Professor Thompson's work.

Yours faithfully,

Robert S. Sugars

Director-Secretary.