

(f) The Audit of a Limited Company

Powers, Share Capital, Bonds, Directors, Divisible Profits, Form of Accounts and the Powers and duties of Auditors.

(g) Special Points in different classes of Audits.

Insurance and Trust Companies, Banks, etc.

(h) Investigations

Special questions, to be worked out by the students, will be set on each of the subjects outlined above, and the general accounting principles involved will be further illustrated by problems given recently at the final examinations of the Society of Chartered Accountants of Quebec.

Fee \$30.

Lecturer: Mr. H.D.Clapperton, C.A.

Mathematics

Elements of Actuarial Science

Twenty-five lectures of 1½ hours each to be given on
from p.m. to p.m., beginning October 1927.

The course will cover the following subject matter:-

The Amortization Schedule; Straight Term; Serial and Annuity Bonds; Depreciation; Building and Loan Associations, Valuation of Mining Property.

Calculation of net and gross Premiums; the Reserve, Surrender Loans and Policy Values; Mortality Table.

Fee \$20.

Lecturer: Assistant Professor Herbert Tate.

(In the case of McGill graduates proceeding to the diploma of C.A. the regular Commerce course on Statistics may be taken as the equivalent of this course on the Elements of Actuarial Science. It is to be noted, however, that the student must, for this purpose, obtain at least 60% of the marks assigned at the examination on Statistics, failing which, he shall be obliged to take the course outlined above.

A student obtaining his degree of B.Com. on or after the year 1928, must have taken, as here prescribed, the course in Statistics, or must afterwards take the above-outlined course.)