

9. ACCOUNTING I. Three hours credit. Theory and practice of modern accounting; statements, books of account, entries, etc. Open to students who have completed twelve hours of college credit. 10:30-11:20. Shannon.

110. VALUATION ACCOUNTING. Three hours credit. The problems of statement admission, valuation, and presentation of each typical asset and equity element with related revenue and expense aspects. Prerequisite, course 10. 7:30-8:20. Shannon.

140. LAND ECONOMICS. Two hours credit. Land as an economic factor; land classification, utilization, tenure, settlement, and taxation. 11:30-12:20. Ise.

150. MONEY AND BANKING. Three hours credit. The basic principles of money, credit, and banking and their relation to prices and the business cycle; a study of commercial banking and the problems of credit control. Prerequisite, course 5 or 90. 8:30-9:20. Taggart.

153. COMMERCIAL BANKING. Two hours credit. Relationship of the commercial bank to other loan agencies; the lending and investment functions of banks; the flow of funds through the money market; open market influences on bank policy. Prerequisite, course 150. 7:30-8:20. Taggart.

161. PUBLIC FINANCE. Three hours credit. A general introduction to the science of public finance; public expenditures, public revenues and public credit, shifting and incidence of taxation. Course 5 must precede or accompany. 9:30-10:20. Ise.

186. CREDIT MANAGEMENT. Two hours credit. The principles and practices of credit management, with special attention to mercantile credit. Prerequisite, eight hours in the department. 8:30-9:20. Roark.

194. BUSINESS LAW I. Three hours credit. The main principles of contract, bankruptcy, and agency. 10:30-11:20. Roark.

195. BUSINESS LAW II. Three hours credit. Continuation of course 194. The main principles of negotiable instruments, sales of personal property, and bailments. 11:30-12:20. Roark.

198. WAR ECONOMY PROBLEMS. Two hours credit. Economic effects of modern war upon neutral nations; industrial production, agriculture, transportation, finance, management, and labor in relation to national defense programs; economic policies under war conditions; readjustment to a peace economy. Prerequisite, course 1 or its equivalent. 10:30-11:20. Stockton.

300. THESIS. Two to five hours credit. Individual research work. By appointment. Staff.

315. SEMINAR IN INDUSTRIAL MANAGEMENT. One to three hours credit. Special topics relating to personnel and production. By appointment. Stockton.

EDUCATION

Professors: SCHWEGLER, OBRIEN, TWENTE, NASH

Associate Professors: RUSSELL, ALTHAUS, BAYLES,

CHANDLER, BARNHART, ELBEL

Assistant Professors: ULMER, GASTON

Instructors: LITCHEN, MONTGOMERY, DeGRAW

Visiting Instructors: BROOKS, JACOBS, ULLRICH, F. MITCHELL, SALYER

Graduate students who plan to do their major work in the field of Education will elect their course sequences after conference with the Committee on Graduate Study, J. W. Twente, chairman.

Undergraduate candidates for the various baccalaureate degrees who wish to qualify for the state teaching certificate will elect their Education courses after conference with A. H. Turney, the Education adviser.

Candidates for the sixty-hour certificate will consult the Director of the Summer Session before electing courses in Education.