

109a—BUSINESS LAW. A survey of the principles of contracts, sales, bills and notes, and that portion of the law of torts applicable to business practices.

3 credits; 1st semester (Murray)

109b—BUSINESS LAW. Continuation of 109a.

3 credits; 2nd semester (Murray)

110—BUSINESS CYCLES. The nature and characteristics of the economic factors which underlie the cyclical fluctuations in business conditions; the methods of business and investment forecasting.

*Prerequisites: Courses 1 and 107.* 3 credits; 2nd semester

(Palmer)

112a—INDIVIDUAL WORK IN ECONOMICS. In this course a selected group of advanced students who have at least a standing of 2 are given special problems for intensive investigation. The students are expected to do more work than the usual amount required per credit hour.

*Prerequisite: Course 1.*

2 credits; 1st semester

(Martin, Palmer and others)

112b—INDIVIDUAL WORK IN ECONOMICS. Continuation of 112a.

2 credits; 2nd semester

(Martin, Palmer and others)

113—AUDITING. The theory of auditing, the valuation of assets, analysis of accounting procedure, and the presentation of statements. Special problems applicable to particular business will also be presented.

*Prerequisites: Courses 7a and 7b.* 3 credits; 2nd semester (Haun)

117—CORPORATION FINANCE. Stocks and bonds, sound fiscal principles concerning the issue of securities, the management of the corporate income, the disbursement of dividends, the creation of sinking funds, and reorganization procedure.

*Prerequisites: Commerce 1, 7a, 7b* 3 credits; 2nd semester

*and 9.*

(Lawrence and Others)

118—COST ACCOUNTING. The place of cost accounting in the general field of accounting, special records and cost statistics, application to particular businesses.

*Prerequisites: Courses 7a, 7b.*

3 credits; 1st semester

(Haun)

119—RETAIL MERCHANDISING. Selecting a business location, internal layout, departmentalization, merchandising control, store