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## Jurisprudence (Academic Year 1952-1953)

College of William & Mary

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The  
College of William and Mary  
in  
Virginia

Two Hundred and Sixtieth Year

Williamsburg, Virginia

1952 - 1953

# Jurisprudence<sup>1</sup>

PROFESSORS WOODBRIDGE (*Dean of the Department*), CORMACK,  
and PHELPS. ASSOCIATE PROFESSORS ANDERSON and CURTIS.  
LECTURER SHERMAN. LAW LIBRARIAN BAKER.

## STATUS

The Department of Jurisprudence functions not only as a department in which a student may concentrate for his A.B. degree, but also as a fully approved professional law school offering both a six year combined program, and three years of professional law studies.

## HISTORY

The Department of Jurisprudence, formerly called the School of Law, was established December 4, 1779, when, by resolution, the Board of Visitors created a professorship of Law and Police. Antedated only by the Vinerian professorship at Oxford, established twenty-one years earlier and held by Sir William Blackstone, the chair of law at the College of William and Mary thus became the second in the English-speaking world and the oldest in the United States.

The part played by Thomas Jefferson in placing law among the subjects taught at his *Alma Mater* is told briefly in his *Autobiography*.<sup>2</sup>

On the 1st of June, 1779, I was appointed (elected) Governor of the Commonwealth and retired from the legislature. Being elected also one of the Visitors of Wm. & Mary College, a self-electing body, I effected during my residence in Williamsburg that year, a change in the organization of that institution by abolishing the Grammar School, and the two professorships of Divinity & Oriental languages, and substituting a professorship of Law & Police, one of Anatomy, Medicine and Chemistry, and one of Modern

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<sup>1</sup> See also Bulletin of The College of William and Mary in Virginia, Catalogue Issue 1953-54.

<sup>2</sup> Ford's edition, I, 69-70.

Languages; and the charter confining us to six professorships, we added the law of Nature & Nations, & the Fine Arts to the Duties of the Moral professor, and Natural history to those of the professor of Mathematics and Natural philosophy.

The Board of Visitors elected as the first law professor George Wythe in whose office Jefferson had studied. A signer of the Declaration of Independence and styled by Jefferson the American Aristides, Wythe was a judge of the Virginia High Court of Chancery and one of the earliest judges to enunciate the doctrine of judicial review.

The elevation of Wythe to the sole chancellorship of Virginia, ten years after the chair of law was established, necessitated his removal to Richmond and his resignation from the faculty. He was succeeded by St. George Tucker, whose edition of Blackstone is a legal classic and one of the first law books published in America. Among the last to hold the professorship at Williamsburg prior to 1861 was Lucian Minor, a member of another Virginia family intimately associated with the law.

Soon after its foundation, and probably from the very beginning, the law school of the College of William and Mary demanded an academic baccalaureate degree as a requirement for a law degree, the College statutes compiled in 1792 providing:

For the degree of Bachelor of Law, the student must have the requisities for Bachelor of Arts; he must moreover be well acquainted with Civil History, both Ancient and Modern, and particularly with Municipal law and police.

In May, 1861, with the closing of the College, because of the exigencies of war, the law school ceased to function. When the College resumed operation, financial stringency resulted in the granting of leaves of absence to some of the Faculty. Among these was the professor of Law. This leave of absence continued indefinitely. During the precarious years in the life of the institution following the Civil War the Law School remained largely dormant. Its revival, begun in 1920, was completed with the session of 1922-23. Subsequently it was renamed the Depart-

ment of Jurisprudence to indicate the additional function which it performs by supplementing the study of Economics, Business Administration, Government, History, and Sociology.

The Department of Jurisprudence is registered by the State Department of Education of the University of the State of New York, is approved by the American Bar Association, and is a member of the Association of American Law Schools.

### LIBRARY

The Library of the Department of Jurisprudence, occupying the third floor of the College library, contains approximately 16,690 volumes. The Law Library is administered by a Law Librarian with student assistants, and during the regular session observes the same hours as the College Library. The collection contains digests, encyclopedias, periodicals, session laws, statutes, texts, citators, reports of many courts of last resort, and all the United State Supreme Court Reports. Also available are the Complete Reporter System, the American Digest System, and the Reports of the Commonwealth of Virginia and neighboring states.

### WILLIAM AND MARY REVIEW OF VIRGINIA LAW

This is an intramural law review published by the students of the Department of Jurisprudence, with the advice of the faculty. Its primary objective is to provide an opportunity for student legal composition. The printing has been financed through the generosity of the Friends of the College. The editor each year is a student, selected by the faculty. The editor in 1952-53 was Thomas Todd DuVal.

### PRE-LEGAL STUDIES

While no specific academic subjects, apart from the general requirements for the degree of Bachelor of Arts, are required by the Department of Jurisprudence as preparation for law, students who expect to concentrate in Jurisprudence or proceed to the law degree are urged to complete the general degree requirements before commencing their work in Jurisprudence. It is

recommended that such students consult with the Dean of the Department as early in their college careers as possible regarding the scope and distribution of their academic work.

By selecting Jurisprudence as a field of concentration and applying one year's work in Jurisprudence toward the degree of Bachelor of Arts, students may secure the degree of Bachelor of Civil Law in two more years.

### ADVANCED CREDIT

Within the discretion of the Faculty of the Department, credit may be allowed for subjects satisfactorily completed at approved law schools, not to exceed the equivalent of sixty semester hours.

### EXCLUSION BECAUSE OF POOR SCHOLARSHIP

Any student who has been admitted to candidacy for the degree of Bachelor of Civil Law and who does not maintain a quality point average of at least 1.0, or who fails more than five hours in any semester will be permitted to continue his course only with the consent of the Faculty of the Department.

### DEGREE REQUIREMENTS

Students holding an academic baccalaureate degree from an institution of approved standing, who have been in residence<sup>1</sup> in the Department of Jurisprudence for three academic years (or, in case advanced credit has been allowed have been in residence in this school at least during their third and last year), who have completed satisfactorily at least 90 semester credits in Jurisprudence, or their equivalent, with a quality point average of 1.0 or better in *all* the work undertaken, and who have demonstrated their ethical fitness, will receive the degree of Bachelor of Civil Law (B.C.L.), the historic law degree of the College of William and Mary in Virginia.

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<sup>1</sup> Under the rules of the Association of American Law Schools a student is not permitted to finish his degree requirements in a period of less than 90 weeks of actual physical residence.

## COURSE OF STUDY FOR THE DEGREE OF BACHELOR OF CIVIL LAW

The course of study is based on the concept of Law as a social institution in a modern world. It is divided into the following parts I. History and Nature of Law; II. Private Law; III. Public Law; IV. Procedure; V. Legal Method; VI. Social Function and Ethics of Law.

### MISCELLANEOUS INFORMATION

*Method of Instruction.* While each instructor has full liberty to adopt his own method of teaching, the plan most generally used consists of the discussion of cases and legal problems. Students are encouraged from the beginning to make the fullest use of the law library.

*Scholarships and Prizes.* For information concerning the Matthew Gault Emery Law Scholarship and the William A. Hamilton Prize see pages 246 and 252.

### ADMISSION REQUIREMENTS

The following persons may be admitted to courses in Jurisprudence:

1. Students holding an academic baccalaureate degree from an institution of approved standing may enter the Department of Jurisprudence and take any subject approved by the Dean of the Department; provided, however, that students who expect to become candidates<sup>1</sup> for the degree of Bachelor of Civil Law shall follow the regular course of study.

2. Undergraduate students who desire to be admitted to courses in Jurisprudence must have finished three-fourths of the work and must have earned three-fourths of the quality points required for a baccalaureate degree within a period not exceeding seven and one-half semesters.

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<sup>1</sup> To be admitted to the candidacy for the law degree a student must hold an academic baccalaureate degree.

3. Students of academic senior standing who select Jurisprudence as a field of concentration may apply a maximum of thirty semester credits in Jurisprudence (one year's work) toward the degree of Bachelor of Arts, provided the course is approved by the Dean of the Department.

4. Students of academic junior standing who have completed one-half of the work and who have earned one-half of the quality points required for a baccalaureate degree within a period not exceeding five semesters may take a limited amount of work in Jurisprudence for business law or elective credit (but not for law credit), with the consent of the Dean of the Department.

5. In exceptional cases within the discretion of the Faculty of the Department, persons who fail to meet the above requirements may be admitted as special students<sup>1</sup> and may take subjects in Jurisprudence approved by the Dean of the Department.

Subject to the above provisions, registration is the same as for the College at large, of which the Department of Jurisprudence forms an integral part. Inquiries should be addressed to the Registrar of the College or to the Dean of the Department.

### CONCENTRATION IN JURISPRUDENCE AND THE COMBINED SIX YEARS' COURSE

Jurisprudence constitutes an approved field of concentration for the degree of Bachelor of Arts. Students concentrating in Jurisprudence are required to consult with the Dean of the Department before selecting specific courses.

So far as practicable, there is a consolidation, correlation, and integration of subject matter. While the field of private law receives adequate consideration, there also is a definite emphasis on public law. This is in accord with the general trend in judicial and administrative processes. In addition, the history and philosophy of the Law is treated, as well as the position of law in society.

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<sup>1</sup>The number is limited in accordance with the recommendation of the Legal Education Section of the American Bar Association.



## FIRST YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Business Associations I . . . . .	3	Contracts and Sales . . . . .	3
Constitutional Law . . . . .	4	Criminal Law . . . . .	3
Contracts . . . . .	3	Family Law . . . . .	2
Legal Bibliography . . . . .	1	Procedure I . . . . .	4
Property I . . . . .	4	Torts . . . . .	4
	15		15

## SECOND AND THIRD YEARS

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Basic Federal Taxation . . . . .	4	Administrative Law (Govt. 406) . . . . .	3
Conflict of Laws . . . . .	3	Advanced Income Taxation . . . . .	4
Equity . . . . .	3	Business Associations II . . . . .	3
Estate and Gift Taxation . . . . .	2	Constitutional History of Modern England (Hist. 412) . . . . .	3
Federal Jurisdiction and Pro- cedure . . . . .	2	Creditors' Rights and Security . . . . .	4
International Law (Govt. 324) . . . . .	3	Evidence . . . . .	3
Legal History . . . . .	3	Federal Taxation (Bus. 406) . . . . .	3
Legal Philosophy . . . . .	3	Government Regulation of Business (Bus. 426) . . . . .	3
Legislation . . . . .	2	Labor Law (Econ. 408) . . . . .	3
Municipal Corporations . . . . .	3	Legal Accounting (Bus. 408) . . . . .	3
Negotiable Instruments . . . . .	3	Property II . . . . .	3
Procedure II . . . . .	3	State and Local Taxation . . . . .	2
Roman and Comparative Law . . . . .	3	Taxation Procedure . . . . .	2
Trusts and Estates . . . . .	4	The Legal Profession . . . . .	2

## DESCRIPTION OF COURSES

## I. HISTORY AND NATURE OF LAW

†*Legal History*. First semester; lectures three hours; three credits. MR. PHELPS.

The history of American and English law with some reference to the sources of that law in earlier legal systems.

†*Legal Philosophy*. First semester; lectures three hours; three credits. MR. PHELPS.

The rules and principles of law as they relate to the basic ideas of philosophy. (Not offered 1953-54).

†*Roman and Comparative Law*. First semester; lectures three hours; three credits. MR. CORMACK.

A study of the principles developed in the Roman legal system which have become the basis of the modern civil law governing most of the world; a study of the historical development of the Roman Law from 450 B.C. to 550 A.D., with particular emphasis upon the classical period; the Twelve Tables, Gaius' Institutes and the Corpus Juris; tracing the study of Roman law from 550 A.D. to modern times. (Not offered 1953-54).

## II. PRIVATE LAW

### *Part I*

†*Contracts*. First semester; lectures three hours; three credits. MR. WOODBRIDGE.

Offer and acceptance, consideration, seals, conditions, anticipatory repudiation, damages.

†*Contracts and Sales*. Second semester; lectures three hours; three credits. MR. WOODBRIDGE.

Impossibility, third party beneficiaries, assignments, discharge, illegality, statute of frauds, passage of title, risk of loss, conditional sales, documents of title, implied warranties, remedies of buyer and seller.

†*Equity*. First semester; lectures three hours; three credits. MR. CORMACK.

A study of the substantive principles and methods of procedure (other than those relating to trusts) which have been developed in the courts of equity; the particularly effective methods of equitable enforcement, such as injunctions, receiverships, specific enforcement, and decrees clearing titles; when litigants can proceed in courts of equity; the extent to which remedies at law have superseded those in equity.

†*Family Law*. Second semester; lectures two hours; two credits. MR. PHELPS.

Marriage and Divorce, Husband and Wife, Parent and Child.

†*Property I*. First semester; lectures four hours; four credits. MR. WOODBRIDGE.

Acquisition of title to personalty, problems in possession, gifts of personalty, estates in land, concurrent ownership, introduction to future interests.

†*Property II*. Second semester; lectures three hours; three credits. MR. ANDERSON.

A study of modern land transactions, methods of controlling the use of land, easements and licenses, and rights incident to land ownership.

†*Torts*. Second semester; lectures four hours; four credits. MR. WOODBRIDGE.

The concept of tort liability; assault and battery, false imprisonment, trespass to land and personalty, negligence, deceit, defamation, malicious prosecution, trover and conversion.

## *Part II*

†*Business Associations I-II*. Continuous course; lectures three hours; three credits each semester. MR. ANDERSON, MR. PHELPS.

The general principles of the law of agencies, partnerships, private corporations, and other forms of business relationship.

†*Creditors' Rights and Security*. Second semester; lectures four hours; four credits. MR. CORMACK.

A study of the ordinary bankruptcy proceedings of individuals and corporations, including the various methods by which the trustee in bankruptcy secures assets to be distributed among the creditors; a general survey of the proceedings in the nature of reorganizations and extensions of time provided for by the newer portions of the Bankruptcy Act; a study of all forms of personal and real property security, together with a brief survey of suretyship.

†*Legal Accounting*. Second semester; lectures three hours; three credits. MR. GIBBS.<sup>1</sup>

This is the same course as Business 408.

†*Negotiable Instruments*. First semester; lectures three hours; three credits. MR. WOODBRIDGE.

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<sup>1</sup> Professor of Accountancy.

The concept of negotiability and the requirements therefor, transfer, the holder in due course, equities and defenses, liability of parties, discharge.

†*Trusts and Estates*. First semester; lectures four hours; four credits. MR. CORMACK.

The law of wills and trusts with particular emphasis upon problems of draftsmanship and the preparation of wills and trusts with reference to the law of all states; the execution of wills; administration of estates; the various time rules relating to trusts; the use of inter vivos and testamentary trusts; charitable trusts.

### III. PUBLIC LAW

†*Administrative Law*. Second semester; lectures three hours; three credits. MR. PATE.<sup>1</sup>

This is the same course as Govt. 406.

†*Advanced Income Taxation*. Second semester; lectures four hours; four credits. MR. CURTIS.

Consideration of the more complex problems in the field of Federal income taxation, with intensive study of the tax consequences in corporate reorganizations, distributions, and capital transactions.

†*Basic Federal Taxation*.<sup>2</sup> First semester; lectures four hours; four credits. MR. CURTIS.

This is a comprehensive course treating on the fundamentals of Federal taxation. It is general in treatment, including mechanics as well as jurisprudential considerations. The course is a prerequisite to the advanced income taxation course and is recommended to precede the study of estate and gift taxation and taxation procedure.

†*Constitutional History of Modern England*. Second semester; lectures three hours; three credits. MR. McCULLY.<sup>3</sup>

This is the same course as History 412.

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<sup>1</sup> Professor of Government.

<sup>2</sup> This course and the Federal Taxation course can only be taken in the alternative and credit for both will not be allowed.

<sup>3</sup> Associate Professor of History.

†*Constitutional Law*. First semester; lectures four hours; four credits. MR. ANDERSON.

A study of the general principles of constitutional law applicable to the several states, and the law of the Federal system under the United States Constitution.

†*Criminal Law*. Second semester; lectures three hours; three credits. MR. CORMACK.

A study of the substantive elements of the principal crimes, the various problems relating to criminal intent; the effect upon criminal responsibility of disorders of the mind; combinations of persons; the procedure in criminal cases.

†*Estate and Gift Taxation*. First semester; lectures two hours; two credits. MR. CURTIS.

The development and application of the estate and gift tax provisions of the Internal Revenue Code, with consideration given to the tax aspects in estate planning.

†*Federal Taxation*. Second semester; lectures three hours; three credits.

This is the same course as Business 406.

†*Government Regulation of Business*. Second semester; lectures and conferences three hours; three credits. MR. MARSH.<sup>1</sup>

This is the same course as Business 426.

†*International Law*. First semester; lectures three hours; three credits. MR. CHOU.<sup>2</sup>

This is the same course as Government 324.

†*Labor Law*. Second semester; lectures three hours; three credits. MR. TAYLOR.<sup>3</sup>

This is the same course as Economics 408.

†*Municipal Corporations*. First semester; lectures three hours; three credits. MR. PATE.<sup>4</sup>

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<sup>1</sup> Professor of Economics and Business Administration, Head of Department of Business Administration.

<sup>2</sup> Assistant Professor of Government.

<sup>3</sup> Professor of Political Economy, Head of the Department of Economics.

<sup>4</sup> Professor of Government.

†*State and Local Taxation*. Second semester; lectures two hours; two credits. MR. CURTIS.

A study of state and local taxation as limited by the commerce, due process, and equal protection clauses of the Federal Constitution. State franchise, income, sales and property taxes are considered with some emphasis on Virginia taxes but primarily with general application.

†*Taxation Procedure*. Second semester; lectures two hours; two credits. MR. CURTIS.

Study of the adjective Federal Tax law. Procedural considerations applicable to deficiencies, refunds, closing agreements, penalties, and jurisdiction of the various courts in tax litigation.

#### IV. PROCEDURE

†*Conflict of Laws*. First semester; lectures three hours; three credits. MR. CORMACK.

A study of the problems which arise when the facts of a legal situation involve more than one state or country; the doctrines of renvoi, characterization and localization; local and territorial rights theories; the effect of the full faith and credit, due process, equal protection, and privileges and immunities provisions of the United States Constitution upon such problems; divorces secured in one state by citizens of another.

†*Evidence*. Second semester; lectures three hours; three credits. MR. PHELPS.

The principles relating to the burden of proof, the competency of witnesses, and the admission and exclusion of evidence.

†*Federal Jurisdiction and Procedure*. First semester; lectures two hours; two credits. MR. CURTIS.

The substantive and procedural law applied in the exercise of the Federal judicial power within the original and appellate jurisdiction of the Federal Courts.

†*Procedure I*. Second semester; lectures three hours; three credits. MR. ANDERSON.

Trial practice, including process, pre-trial procedure, jurisdiction and venue, continuance, selecting the jury, withdrawal of

the evidence from the jury, judge's instructions and comments, arguments of counsel, verdicts and judgments, and motions after judgment.

†*Procedure II*. First semester; lectures three hours; three credits. MR. PHELPS.

Code pleading, including references to the New Federal Rules of Procedure, and the Virginia Rules of Procedure established by the Supreme Court of Appeals of Virginia.

#### V. LEGAL METHOD

†*Legal Bibliography*. First semester; lectures one hour; one credit. MR. ANDERSON.

Legal terms and nomenclature, the use of law books, and the analysis and headnoting of cases.

†*Legislation*. First semester; lectures two hours; two credits. MR. PHELPS.

The principles and policies guiding judges in interpreting statutes and the problems of drafting statutes and regulations.

†*Legal Research*. Any semester; hours to be arranged; credits according to work done.

With the approval of the Faculty and to a limited degree, topics in legal research may be substituted for formal courses.

#### VI. SOCIAL FUNCTION AND ETHICS OF LAW

†*The Legal Profession*. Second semester; lectures two hours; two credits. MR. PHELPS. (Not offered 1953-54).

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\**Introduction to Law*. Both semesters; lectures two hours; two credits. MR. ANDERSON.

This course which is given each semester is designed for the general student and does not carry credit as concentration in Jurisprudence. It is intended primarily for second and third year students; others are admitted by special permission. The course includes a survey of the nature of Law; its subject matter, methods of administration, and nomenclature.

THE DEGREE OF MASTER OF ARTS IN TAXATION

In order to help meet the need of trained men in the field of taxation, the Department of Jurisprudence in co-operation with the Departments of Business Administration, Economics and Government has instituted a program of studies leading to a degree of Master of Arts in Taxation. This course of study is designed for students of exceptional ability who are doing the major portion of their work in Business, Economics, or Jurisprudence, and who wish to receive this special preparation for their entry into this comparatively new sphere of opportunity and service.

To be eligible for this degree, the candidate must have completed the requirements for a baccalaureate degree and must pursue his studies satisfactorily for at least one more year. The usual rules with respect to graduate work for a Master's degree are applicable.

PROGRAM FOR COMBINED COURSE IN BUSINESS ADMINISTRATION AND TAXATION, LEADING TO AN A.B. DEGREE IN BUSINESS ADMINISTRATION (WITH SATISFACTION OF ACADEMIC REQUIREMENTS FOR ADMISSION TO CERTIFIED PUBLIC ACCOUNTANT EXAMINATION) AND MASTER OF ARTS DEGREE IN TAXATION.

FIRST YEAR		<i>1st</i>	<i>2nd</i>
		<i>Sem.</i>	<i>Sem.</i>
English 101, 102 . . . . .		3	3
Science . . . . .		5	5
Foreign Language . . . . .		3	3
European History (101, 102) . . . . .		3	3
Physical Education . . . . .		1	1
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		15	15
SECOND YEAR			
English 201, 202 . . . . .		3	3
Foreign Language . . . . .		3	3
Principles of Economics (Econ. 201, 202) . . . . .		3	3
Principles of Accounting (Bus. 201, 202) . . . . .		3	3
Mathematics or Philosophy . . . . .		3	3
Physical Education . . . . .		1	1
		—	—
		16	16



	THIRD YEAR	1st Sem.	2nd Sem.
Intermediate Accounting (Bus. 301, 302) . . . . .		3	3
Corporation Finance and Investments (Econ. 423, 424) . . . . .		3	3
Money and Banking (Econ. 301, 302) . . . . .		3	3
Municipal and Government Accounting (Bus. 405) . . . . .		2	—
Introduction to Business Enterprise (Bus. 327) . . . . .		3	—
Government Regulation of Business (Bus. 426) . . . . .		—	3
Elementary Statistics (Econ. 331) . . . . .		—	3
Elective . . . . .		1	—
		—	—
		15	15
	FOURTH YEAR		
Advanced Accounting (Bus. 401, 402) . . . . .		3	3
Property I . . . . .		4	—
Federal Taxation (Bus. 406) . . . . .		—	3
Cost Accounting (Bus. 403) . . . . .		4	—
Auditing (Bus. 404) . . . . .		—	3
Contracts and Contracts and Sales . . . . .		3	3
Negotiable Instruments . . . . .		3	—
Seminar in Business Economics (Bus. 428) . . . . .		—	2
Marshall-Wythe Symposium . . . . .		—	1
Legal Bibliography . . . . .		1	—
		—	—
		18	15
	FIFTH YEAR		
Constitutional Law . . . . .		4	—
Administrative Law (Govt. 406) . . . . .		—	3
State and Local Taxation . . . . .		2	—
Advanced Income Taxation . . . . .		—	4
Taxation Procedure . . . . .		—	2
Estate and Gift Taxation . . . . .		2	—
Public Finance and National Financial Policy (Econ. 421, 422) . . . . .		3	3
Trusts and Estates . . . . .		4	—
		—	—
		15	12

PROGRAM FOR COMBINED COURSE IN ECONOMICS AND TAXATION,  
LEADING TO AN A.B. DEGREE IN ECONOMICS AND MASTER OF  
ARTS IN TAXATION.

FIRST YEAR

Same as in schedule for Business, Administration and Taxation. (Include  
*Economic History of the American People*—Econ. 102—if possible.)

# Jurisprudence

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## SECOND YEAR

Same as in schedule for Business Administration and Taxation.

## THIRD YEAR

	<i>1st Sem.</i>	<i>2nd Sem.</i>
Money and Banking (Econ. 301, 302) . . . . .	3	3
Intermediate Accounting (Bus. 301, 302) . . . . .	3	3
Corporation Finance and Investments (Econ. 423, 424) . . . . .	3	3
Introduction to Government and Politics (Govt. 201, 202) . . . . .	3	3
Elementary Statistics (Econ. 331) . . . . .	3	—
Government Regulation of Business (Econ. 426) (Bus. 426) . . . . .	—	3
	—	—
	15	15

## FOURTH YEAR

Public Finance and National Financial Policy (Econ. 421, 422) . . . . .	3	3
Contracts and Contracts and Sales . . . . .	3	3
Property I . . . . .	4	—
Basic Federal Taxation . . . . .	4	—
Seminar in Economics (Econ. 434) . . . . .	—	2
Administration (Govt. 341) . . . . .	3	—
Electives . . . . .	—	6
Legal Bibliography . . . . .	1	—
	—	—
	18	14

## FIFTH YEAR

Constitutional Law . . . . .	4	—
Administrative Law (Govt. 406) . . . . .	—	3
State and Local Taxation . . . . .	2	—
Advanced Income Taxation . . . . .	—	4
Taxation Procedure . . . . .	—	2
Estate and Gift Taxation . . . . .	2	—
Trusts and Estates . . . . .	4	—
Approved Electives . . . . .	—	3
	—	—
	12	12

Master of Arts in Taxation Degree.

Law students who wish to obtain the Master of Arts degree in Taxation should plan to spend at least one additional year in residence and must include the following courses or their equiv-

alents in their programs in addition to the courses required for the Bachelor of Civil Law degree: Business 201, 202, Business 301, 302 or Legal Accounting, Economics 301, 302, Economics 331, Economics 421-422, Government 341, and all the courses in Taxation offered by the Department of Jurisprudence.

Law students who wish to specialize in tax law but who do not wish to do work in residence for an extra year may, by careful planning, include the major portion of the tax program in their regular six-year combined course. All such students should seek the advice of the Dean of the Department of Jurisprudence early in their college career.