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## Marshall-Wythe School of Law (Academic Year 1960-1961)

College of William & Mary

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# THE COLLEGE OF WILLIAM AND MARY IN VIRGINIA



1960-1961

# Marshall-Wythe School of Law<sup>1</sup>

## THE FACULTY

DUDLEY WARNER WOODBRIDGE, A.B., J.D., *Dean and Chancellor  
Professor of Law*

ARTHUR WARREN PHELPS, A.B., M.A., LL.B., LL.M., *Professor  
of Law*

JOSEPH MARSHALL CORMACK, A.B., LL.B., J.S.D., *Professor of  
Law*

JOSEPH CURTIS, B.S., LL.B., LL.M., *Professor of Law*

THOMAS CONNER ATKESON, B.S., M.S., Ph.D., *Professor of  
Taxation*

JAMES PRIMROSE WHYTE, JR., A.B., M.A., LL.B., *Professor of Law*

WILLIAM FINLEY SWINDLER,<sup>2</sup> A.B., B.S., M.A., Ph.D., LL.B.,  
*Professor of Legal History*

CHARLES PHINEAS SHERMAN, A.B., LL.B., D.C.L., LL.D., *Lec-  
turer, Emeritus, in Roman, Canon and Civil Law*

CHARLES HARPER ANDERSON, A.B., B.C.L., LL.M., *Lecturer*

GRANVILLE ROBERT PATRICK, JR., A.B., B.C.L., *Lecturer*

ANNA BOOTHE JOHNSON, B.S., *Law Librarian*

## PARTICIPATING STAFF MEMBERS FROM OTHER DEPARTMENTS

I-KUA CHOU, LL.B., A.M., Ph.D., *Professor of Government*

BRUCE TIEBOUT McCULLY, A.B., M.A., Ph.D., *Associate Professor  
of History*

JOHN STEPHEN QUINN, B.S., M.C.S., M.B.A., *Professor of Business  
Administration*

ANTHONY L. SANCETTA, A.B., M.S., Ph.D., *Associate Professor of  
Economics*

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<sup>1</sup>See also Marshall-Wythe School of Law Catalog, 1960-1961.

<sup>2</sup>On leave of absence for administrative purposes, 1960-1961.

## HISTORY

The School of Law was originally 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>1</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 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

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<sup>1</sup>Ford's edition, I, 69-70.

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 requisites 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 absences 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.

The School of Law 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 Marshall-Wythe School of Law contains 28,339 volumes, and includes the National Reporter System, the American Digest System, all the Reports of the Supreme Court of Appeals of Virginia, all the United States Supreme Court Reports, and up-to-date statutes for Virginia and most of the adjacent and important commercial states. Also available are legal periodicals, session laws, state and municipal codes, digests, general and legal dictionaries and encyclopedias, texts, citators, and reports of many courts of last resort. The Law Library is administered by the Law Librarian, and during the regular session is open a total of 101 hours per week.

## WILLIAM AND MARY LAW REVIEW

The *William and Mary Law Review* is published annually by the students of the School of Law with the cooperation of the faculty. Its primary objective is to provide an opportunity for student legal composition. The editor each year is a student selected by the faculty who is aided by an editorial board. The editor in 1960-1961 was NEIL W. SCHILKE.

## PRE-LEGAL STUDIES

While no specific academic subjects, apart from the general requirements for the baccalaureate degree, are required for admission to the School of Law, students who expect to proceed to the law degree are urged to complete the general degree requirements before commencing the work in Law. It is recommended that such students consult with the pre-legal adviser of the School as early in their college careers as possible regarding the scope and distribution of their academic work.

## ADVANCED CREDIT

Within the discretion of the faculty of the School, credit may be allowed for subjects satisfactorily completed at approved law schools, not to exceed the equivalent of 60 semester credits.

## 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 School.

## DEGREE REQUIREMENTS

THE BACHELOR OF ARTS DEGREE—SIX YEARS  
COMBINED COURSE

Students who have completed three years of pre-legal work will be awarded the Bachelor of Arts degree on the satisfactory

completion of the first year's work in law. The pre-legal work may be done in any accredited college or university provided that the requirements of the College of William and Mary as to the nature and quality of the work are met. By proceeding in this way it is possible for students to receive both their arts and law degrees within a period of six academic years.

#### THE BACHELOR OF CIVIL LAW DEGREE

Students holding an academic baccalaureate degree from an institution of approved standing, who have been in residence in the Law School for at least ninety weeks (or, in case advanced credit has been allowed have been in residence in this school at least during their last year), who have completed satisfactorily at least ninety semester credits in law with a quality point average of 1.0 or better in *all* the law 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. This degree is a professional degree in law and the equivalent of the more usual bachelor of laws degree.

#### MISCELLANEOUS INFORMATION

*Method of Instruction.* While each instructor has full liberty to adopt his 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.* Matthew Gault Emery Law Scholarship, the Virginia Trust Company Will Draftsmanship Contest, the Lawyers Title Insurance Corporation Award, the Seidman & Seidman Tax Award, the William A. Hamilton Prize, and the William A. R. Goodwin Memorial Fund Scholarship. See page 290.

#### ADMISSION REQUIREMENTS

The following persons may be admitted to courses in Law:

1. Students holding an academic baccalaureate degree from an institution of approved standing who have the equivalent of 1.3

average in all work taken and a satisfactory score on the Law School Admission Test given by the Educational Testing Service of Princeton, New Jersey, may enter the School of Law and take any subject or course of study approved by the Dean of the School; provided, however, that students who are candidates 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 law 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.

3. 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 for elective credit (but not for law credit), with the consent of the Dean of the School.

4. Within the discretion of the faculty of the School, persons of exceptional promise who fail to meet the above requirements may be admitted as special students<sup>1</sup> and may take subjects in law approved by the Dean of the School.

Any person who is not in good standing, academically or otherwise, at any institution previously attended will not be eligible for consideration for admission.

Subject to the above provisions, registration is the same as for the College at large. Inquiries should be addressed to the Dean of Admissions of the College.

## COURSE OF STUDY

### REQUIRED COURSES

All first year courses are required. The courses in *Basic Federal Taxation*, *Negotiable Instruments*, *Trusts and Estates*, *Constitutional Law*, *Business Associations II*, *Creditors' Rights*, *Evidence*, *Property II*, and *Legal Profession* are also required.

<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
Civil Procedure.....	5	Criminal Law.....	3
Contracts.....	3	Family Law.....	2
Property I.....	4	Legal Writing.....	3
		Torts.....	4
	—		—
	15		15

## SECOND, THIRD, AND FOURTH YEARS

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Administrative Law.....	3	Adjective Tax Law.....	2
Basic Federal Taxation.....	3	Advanced Income Taxation....	4
Business Associations II.....	3	Constitutional History of Modern	
Conflict of Laws.....	3	England (Hist. 412).....	3
Equity.....	2	Constitutional Law.....	4
Estate and Gift Taxation.....	3	Creditors' Rights.....	4
Evidence.....	3	Federal Taxation (Bus. 406)....	3
Legal History.....	3	Government Regulation of Busi-	
Legal Philosophy.....	3	ness (Bus. 426).....	3
Legal Profession.....	2	International Law (Govt. 424)..	3
Legal Research.....	..	Labor Law (Econ. 408).....	3
Survey of Tax Literature.....	3	Legal Accounting (Bus. 408)....	3
Tax Administration and Proce-		Legal Research.....	..
dure.....	3	Legislation.....	2
Tax Research.....	..	Municipal Corp'ns (Govt. 407)..	3
Trial and Appellate Court Prac-		Negotiable Instruments.....	3
tice.....	3	Preparation of Tax Forms.....	2
Trusts and Estates.....	4	Property II.....	3
		State and Local Taxation.....	3
		Tax Research.....	..
		Virginia Procedure.....	3

## 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 1961-1962.)

*Legal Profession.* First semester; lectures two hours; two credits. MR. CURTIS.

A study of the privileges and duties of the lawyer and of the legal profession as an institution.

## II. PRIVATE LAW

### *Part I*

*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.

*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. CURTIS.

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 two hours; two 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, recording acts, 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.* First semester; lectures three hours; three credits. MR. WHYTE.

A study of cases and statutes relating to agency, partnership and employment relations. The course covers liability of employer for unauthorized acts of his employees, liability of employer to employee under common law and statutes, power of employee to bind employer in contractual matters, rights of employer, employee and third persons arising from such transactions, undisclosed principals, ratification and termination of the representative relationship. This course prepares the law student to recognize and solve legal problems other than tax matters arising from most business dealings, except those covered in *Corporations*, as well as preparing him to create effective agency, partnership and employment relations.

*Business Associations II.* First semester; lectures three hours; three credits. MR. PHELPS.

The general principles of the law of private corporations.

*Creditors' Rights.* 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, extensions of time provided for by the newer portions of the Bankruptcy Act, and of all forms of personal and real property security.

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

This is the same course as Business 408.

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

The concept of negotiability and the requirements therefor, transfer, the holder in due course, equities and defenses, liability of parties, discharge, together with a brief survey of suretyship.

*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 intervivos and testamentary trusts; charitable trusts.

### III. PUBLIC LAW

*Administrative Law.* First semester; lectures three hours; three credits. MR. PATRICK.

A study of economic and social forces in regulatory action by administrative tribunals. The rule-making and adjudicative pro-

<sup>1</sup>Professor of Business Administration.

cedures by federal and state administrative tribunals and the remedies against administrative action will receive special consideration.

*Advanced Income Taxation.* Second semester; lectures four hours; four credits. Prerequisite: Basic Federal Taxation or Bus. 406. MR. ATKESON.

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>1</sup> First semester; lectures three hours; three credits. MR. CURTIS.

A comprehensive course treating the fundamentals of Federal taxation. General in treatment, including mechanics as well as jurisprudential considerations.

*Constitutional History of Modern England.* Second semester; lectures three hours; three credits. MR. McCULLY.<sup>2</sup>

This is the same course as History 412.

*Constitutional Law.* Second semester; lectures four hours; four credits. MR. WHYTE.

A study of the Constitutional system of the United States, judicial function in constitutional cases, division of powers between the states and the Federal Government, national and state citizenship and protections afforded individual rights. The course is directed toward preparing the law student to recognize constitutional issues in all fields of law and to deal with them effectively in his practice.

*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.

<sup>1</sup>This course and the Federal Taxation course can only be taken in the alternative and credit for both will not be allowed.

<sup>2</sup>Associate Professor of History.

*Estate and Gift Taxation.* First semester; lectures three hours; three 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. MR. ATKESON. (Not open to students who have received credit for Basic Federal Taxation.)

This is the same course as Business 406.

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

This is the same course as Business 426.

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

This is the same course as Government 424.

*Labor Law.* Second semester; lectures three hours; three credits. MR. WHYTE.

A study of cases and statutes relating to the right of workers to act in concert, including legal aspects of strikes, picketing and boycott activities; administration of the National Labor Relations Act as amended by the Labor Management Relations Act and other legislation, along with a study of representation, organizational procedure, and the actual process of collective bargaining. This course emphasizes the responsibility of the attorney to assist in the maintenance of harmonious labor-management relations, as well as preparing the law student to represent adequately either party to a labor-management dispute in administrative or judicial proceedings.

*Municipal Corporations.* Second semester; lectures three hours; three credits. MR. PATRICK.

The legal problems encountered in the conduct of government on the local level with special emphasis on types and ob-

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<sup>1</sup>Associate Professor of Economics.

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

jectives of local governmental units, intergovernmental relations, finance, personnel, community planning, regulation of business and private conduct and responsibility in tort.

This is the same course as Government 407.

*Preparation of Tax Forms.* Second semester; lectures and conferences two hours; two credits. MR. ATKESON.

The preparation of individual, partnership and corporation income tax returns supplemental to the Basic Federal Taxation course, and consideration of other tax returns required of a business, including payroll and excise tax returns.

*State and Local Taxation.* Second semester; lectures three hours; three 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 emphasis on Virginia taxes.

*Survey of Tax Literature.* First semester; lectures three hours; three credits. MR. ATKESON.

The sources of tax law, the proper use of published materials in the consideration of a tax matter, and a familiarization with the works of authorities in the field of taxation.

*Tax Administration and Procedure.* First semester; lectures three hours; three credits. MR. ATKESON.

The organization and work of the Internal Revenue Service in the processing of tax returns; the procedures that are to be followed by taxpayers and their representatives in the audit of returns and settlement of tax matters prior to court litigation.

*Tax Research.* Both semesters; conferences; credit according to work done. MR. ATKESON.

Experiments in tax law and regulations drafting; preparation of studies by students on matters of current significance in the tax field involving extensive research.

## IV. PROCEDURE

*Adjective Tax Law.* Second semester; conferences two hours; two credits. MR. CURTIS.

Study of the adjective Federal tax law; jurisdiction of the courts in tax matters; application of res judicata, estoppel, equitable recoupment doctrines in tax litigation.

*Civil Procedure.* First semester; lectures five hours; five credits. MR. ANDERSON.

A general survey of the entire field of procedure including common law actions, suits in equity, contemporary judicial organization, code pleading, the Rules of Civil Procedure for the United States District Courts, trial practice, and an introduction to the basic rules of evidence.

*Evidence.* First 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.

*Trial and Appellate Court Practice.* First semester; three hours lecture; three hours credit. MR. WHYTE.

A study of cases and statutes relating to the procedural aspects of trials and appeals. Problems in the practical aspects of civil trials are presented, and actual practice trials of events in the community or on campus having the elements of a civil law suit are conducted. Each student is also assigned the writing and oral argument of an appellate brief of a selected civil case. The course is designed to prepare the law student for effective and ethical advocacy before trial and appellate courts.

*Virginia Procedure.* Second semester; lectures three hours; three credits. MR. PHELPS.

A study of law and equity practice and procedure in Virginia.

## V. LEGAL METHOD

*Legal Writing.* Second semester; three hours lecture; three hours credit. MR. PHELPS.



The use of law books, the analysis and headnoting of cases, the preparation of legal memoranda and the commoner types of pleadings and other legal documents.

*Legislation.* Second 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; credit 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.

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

This course is designed for the undergraduate and does not carry law credit. It explains the nature and functions of law in society as processes resolving civil and criminal disputes, maintaining historical continuity and doctrinal consistency, protecting voluntary agreements, and resolving acute social conflicts. Examples from criminal, tort, contract and labor law illustrate these processes. The student is also introduced to the federal and state court structures through which these processes are conducted and becomes familiar with the nomenclature of law.

#### THE DEGREE OF MASTER OF ARTS IN TAXATION

The School of Law in cooperation with the Departments of Business Administration and Economics offers 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 Law.

To be eligible for this degree, the candidate must have completed the requirements for a baccalaureate degree and must pur-

sue his studies satisfactorily for at least one more year. The following subjects are required: Either *Principles of Accounting* (Bus. 201-2) and *Intermediate Accounting* (Bus. 301-2) or *Legal Accounting* (Bus. 408); Economics courses in *Principles of Economics* (Econ. 201-2), *Money and Banking* (Econ. 301-2), *Elementary Statistics* (Econ. 331), *Public Finance* (Econ. 421), *National Financial Policy* (Econ. 422), *Corporate Finance* (Econ. 423), *Investments* (Econ. 424), *Government and Business Enterprise* (Econ. or Bus. 426), and *Seminar in Business Economics* (Econ. 434); Law courses in *Property I*, *Trusts and Estates*, and either *Business Law I* and *II* or *Contracts* and *Contracts and Sales*, and all of the courses in Taxation with the exception of *Adjective Tax Law*.

Students specializing in Accounting may substitute *Advanced Accounting*, *Auditing*, and *Introduction to Management for Investments*, the second semester of *Money and Banking*, *Seminar in Business Economics*, and *Municipal and Governmental Accounting*.

This work may be combined with a concentration in Business Administration, Economics, or Law.

## THE DEGREE OF MASTER OF LAW AND TAXATION

### OBJECTIVES

The program leading to the Master of Law and Taxation degree, the first of its kind to be offered by a college or university, is designed to fill a need for competently trained persons to serve the nation in any capacity in which a thorough comprehension of all phases of taxation is an essential requirement. In the present complex status of our tax law it requires joint consideration by a lawyer, an accountant, an economist, a political scientist, and an expert in business management in order to analyze properly all aspects of a tax matter. While the program does not presume to accomplish expertness in each of these fields, it is intended to equip the student with fundamental groundwork in all and as much of advanced study in each as relates directly to the field of taxation. This required foundation in the related fields, coupled with the twenty-seven semester hours of specialized tax study, is designed to provide intensive training in tax law and ability to comprehend all of its diverse facets.

## PREPARATION AND PROGRAMS OF STUDY

The Bachelor of Arts, Bachelor of Civil Law, and Master of Law and Taxation degrees may be undertaken in seven years, in which the requirements for the first two degrees are completed in a six-year combined arts and law program and the seventh year devoted to the specialized study of tax law. In addition to the courses required to be completed for the arts and general law degrees, the following courses are included by students in the taxation program, either as electives or in pursuing their field of concentration in their undergraduate work:

Business Administration; advanced accounting, cost accounting, auditing, and municipal and governmental accounting.

Economics; money and banking, statistics, corporate finance and investments, public finance and national financial policy, and government regulation of business.

## DEGREE REQUIREMENTS

The specialized study of tax law is undertaken by the student in his graduate year following the completion of the requirements for the general law degree. It comprises fifteen semester hours' study in each of two semesters of the courses described below. Such of these courses or their equivalents that the student may have completed in his general law program may be omitted, and, in that event, such of the required courses in Business Administration and Economics as were not completed by the student in his undergraduate study, or other law courses offered by the Marshall-Wythe School of Law, may be taken in their place.

Students holding an academic baccalaureate degree and a bachelor of laws degree from an institution or institutions of approved standing, inclusive of the prerequisite courses in Business Administration and Economics, who have been in residence in the Law School for at least one academic year thereafter, who have completed the prescribed graduate work in tax law with a quality point average of at least 2.0 (B), and who have demonstrated their ethical fitness, will receive the degree of Master of Law and Taxation.

## PROGRAM FOR COMBINED COURSE

A.B. in Business Administration (Accounting) in four years.  
 B.C.L. in six years, with preparation for both Bar and C.P.A.  
 Examinations, and Master of Law and Taxation in seven years.

## FIRST YEAR

	<i>1st</i> <i>Sem.</i>	<i>2nd</i> <i>Sem.</i>
Grammar, Composition and Literature (Eng. 101-2).....	3	3
Foreign Language.....	4	4
History of Europe (Hist. 101-2).....	3	3
Biological Science (Biol. 101-2)		
or Elementary General Chemistry (Chem. 101-2)		
or General or Elementary Physics (Physics 101-102 or Physics 103-104).....	5	5
Physical Education (Phys. Ed. 101-2).....	1	1
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	16	16

## SECOND YEAR

English Literature (English 201-2) or Humanities 201, 202 or Introduction to the Arts (Fine Arts 201-2).....	3	3
Foreign Language.....	3	3
History of Philosophy (Philosophy 201-2)		
or Mathematics (Math. 101-2 or 103-104).....	3	3
Principles of Accounting (Bus. 201-2).....	3	3
Principles of Economics (Econ. 201-2).....	3	3
Physical Education (Phys. Ed. 201-2).....	1	1
	—	—
	16	16

## THIRD YEAR

Money and Banking (Econ. 301-2).....	3	3
Marketing Principles and Problems (Bus. 311).....	3	—
Statistics (Econ. 331).....	—	3
Introduction to Management (Bus. 327).....	3	—
Investments (Econ. 424).....	—	3
Intermediate Accounting (Bus. 301-2).....	3	3
Cost Accounting (Bus. 403).....	4	—
Auditing Theory and Procedure (Bus. 404).....	—	3
	—	—
	16	15

## FOURTH YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Contracts.....	3	Federal Taxation.....	3
Property I.....	4	Contracts and Sales.....	3
Civil Procedure.....	5	Legal Writing.....	3
Corporation Finance (Econ. 423).	3	Torts.....	4
Advanced Accounting (Bus. 401).	3	Advanced Accounting (Bus. 402).	3
	—		—
	18		16
			A.B. Degree

## FIFTH YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Business Associations I.....	3	Family Law.....	2
Legal Profession.....	2	Negotiable Instruments.....	3
Administrative Law.....	3	Constitutional Law.....	4
Law Electives.....	8	Creditors' Rights.....	4
	—	Criminal Law.....	3
	16		—
			16

## SIXTH YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Business Associations II.....	3	Government Regulation of Busi-	
Evidence.....	3	ness.....	3
Trusts and Estates.....	4	Property II.....	3
Law Electives.....	7	Law Electives.....	10
	—		—
	17		16
			B.C.L. Degree

## SEVENTH YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Public Finance (Econ. 421).....	3	National Financial Policy (Econ.	
Estate and Gift Taxation.....	3	422).....	3
Survey of Tax Literature.....	3	Advanced Income Taxation.....	4
Tax Administration and Proce-		State and Local Taxation.....	3
dure.....	3	Preparation of Tax Forms.....	2
Tax Research.....	3	Adjective Tax Law.....	2
	—	Tax Research.....	1
	15		—
			15
			Master of Law and Taxation Degree