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Marshall-Wythe School of Law (Academic Year 1962-1963)

College of William & Mary

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College of William & Mary, "Marshall-Wythe School of Law (Academic Year 1962-1963)" (1963). *Course Information*. 77.
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THE COLLEGE OF
WILLIAM AND MARY
IN
VIRGINIA

TWO HUNDRED AND SEVENTIETH YEAR

1962-1963



Marshall-Wythe School of Law¹

THE FACULTY

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

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

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*

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, A.B., B.S., M.A., Ph.D., LL.B.,
Professor of Legal History

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

HARRY E. ATKINSON, *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., *Professor of
History*

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

¹See also Marshall-Wythe School of Law Catalog, 1962-1963.

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 by the Vinerian professorship at Oxford, established twenty-one years earlier and held by Sir William Blackstone, and perhaps by the chair at Trinity College, Dublin, the chair of law at the College of William and Mary thus became one of the earliest 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*.¹

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.

¹Ford's edition, I, 69-70.

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 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 31,003 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 100 hours per week.

WILLIAM AND MARY LAW REVIEW

The *William and Mary Law Review* is published semi-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 editors in 1962-1963 were JOHN E. DONALDSON, graduated in February, 1963, and EMERIC FISCHER, serving the remainder of the session.

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. For further detail regarding this program, see sub-heading Combined Six-Year Program at page 210.

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 Draftmanship 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 312.

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 a

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. For further detail regarding law credit for such courses, see sub-heading combined six-year program at page 210.

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 students¹ 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

ALL FIRST AND SECOND YEAR COURSES ARE REQUIRED.

FIRST YEAR			
<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Agency.....	2	Criminal Law.....	3
Civil Procedure.....	5	Legal Writing.....	2
Contracts.....	4	Negotiable Instruments.....	3
Property I.....	4	Property II.....	3
		Torts.....	4
	<hr style="width: 20px; margin: 0 auto;"/> 15		<hr style="width: 20px; margin: 0 auto;"/> 15

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

SECOND YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Appellate Briefing.....	1	Constitutional Law.....	4
Business Associations.....	4	Creditors' Rights.....	4
Evidence.....	3	Family Law.....	2
Federal Income Tax Law.....	3	Legal Profession.....	2
Trusts and Estates.....	4	Elective.....	3
	<hr/>		<hr/>
	15		15

THIRD YEAR

Electives totalling at least 15 hours credit in each of the two semesters to be selected from the following courses:

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Administrative Law.....	3	Adjective Tax Law.....	2
Conflict of Laws.....	3	Advanced Income Taxation....	4
Equity.....	2	Constitutional History of Modern England (Hist. 412)..	3
Estate and Gift Taxation.....	3	Federal Taxation ¹	3
Labor Law.....	3	Government and Business Enterprise (Bus. 426).....	3
Legal History.....	3	International Law (Govt. 424)..	3
Legal Philosophy.....	3	Legal Accounting.....	3
Legal Research ²	-	Legal Research ²	-
Survey of Tax Literature.....	3	Legislation.....	2
Tax Administration and Procedure.....	3	Municipal Corporations.....	3
Tax Research.....	-	Preparation of Tax Forms.....	2
Trial and Appellate Court Practice.....	3	Sales.....	2
		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. SWINDLER.

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.

¹May be taken in lieu of, but not in addition to, Federal Income Tax Law.

²Not more than 3 hours credit in any one semester, nor more than 6 hours total credit toward fulfillment of degree requirements.

The rules and principles of law as they relate to the basic ideas of philosophy. (Not offered 1963-1964.)

Legal Profession. Second semester; lectures two hours; two credits. MR. SWINDLER.

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.

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 four hours; four credits. MR. WOODBRIDGE.

Offer and acceptance, consideration, seals, conditions, anticipatory repudiation, damages, impossibility, third party beneficiaries, assignments, discharge, illegality, statute of frauds.

Equity. First semester; lectures two hours; two credits.

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.

Sales. Second semester; lectures two hours; two credits. MR. CURTIS.

Passage of title, risk of loss, conditional sales, documents of title, implied warranties, remedies of buyer and seller.

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

Agency. First semester; lectures two hours; two credits.

A study of cases and statutes relating to agency 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.

Business Associations. First semester; lectures four hours; four credits. MR. PHELPS.

The general principles of the laws of private corporations and of partnerships.

Creditors' Rights. Second semester; lectures four hours; four credits.

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.

A survey of the general field of accounting, incorporating principles of double-entry bookkeeping, basic accounting for corporations and small business firms, and analysis of financial statements.

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.

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. ATKINSON.

A study of economic and social forces in regulatory action by administrative tribunals. The rule-making and adjudicative procedures 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: Federal Taxation or Federal Income Tax Law. 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.

*Federal Income Tax Law.*¹ 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.²

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.

Criminal Law. Second semester; lectures three hours; three credits. MR. WHYTE.

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 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.

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

²Professor of History.

*Federal Taxation.*¹ Second semester; lectures three hours; three credits. MR. ATKESON.

A study of Federal income, social security, gift, and estate taxes with emphasis upon the determination of taxable income and the relationship with commercial accounting.

Government and Business Enterprise. Second semester; lectures and conferences three hours; three credits. MR. SANCETTA.²

This is the same course as Business 426.

International Law. Second semester; lectures three hours; three credits. MR. CHOU.³

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.

Municipal Corporations. Second semester; lectures three hours; three credits. MR. SWINDLER.

The legal problems encountered in the conduct of government on the local level with special emphasis on types and objectives of local governmental units, intergovernmental relations, finance, personnel, community planning, regulation of business and private conduct and responsibility in tort.

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 Federal Income Tax Law.

¹This course and the Federal Income Tax Law course can only be taken in the alternative and credit for both will not be allowed.

²Professor of Economics.

³Professor of Government.

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; lectures three hours; 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.

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

Appellate Briefing. First semester; lecture one hour; one credit. MR. WHYTE.

Preparation of a written brief and oral argument of a selected civil or criminal case before a court composed of faculty members or members of the local bar and bench.

Legal Writing. Second semester; lectures two hours; two 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, but not to exceed three hours in any one semester nor six hours total in fulfillment of degree requirements.

THE FOLLOWING COURSES, ALTHOUGH TAUGHT BY MEMBERS OF THE LAW FACULTY, ARE DESIGNED FOR THE COLLEGE UNDERGRADUATES AND DO NOT CARRY LAW CREDIT.

Business Law I. First semester; lectures three hours; three credits.

A study of the more important aspects of the law of contracts, agency, and negotiable instruments. Excerpts from selected statutes, textual matter, problems, and cases will be used as a basis for discussion and analysis.

Business Law II. Second semester; lectures three hours; three credits. Prerequisite: Business Law I.

This course is a continuation of Business Law I. Topics studied are partnerships, corporations, property, sales, security transactions, suretyship, insurance, trusts and estates, business torts, trade regulations, and labor law.

Introduction to Law. Second semester; lectures two hours; two credits. MR. WHYTE.

This course 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 pursue his studies satisfactorily for at least one more year. The following subjects are required: *Freshman Mathematics* (Math. 103-4); Business Administration courses in *Financial Management* (Bus. 323), and either *Principles of Accounting* (Bus. 201-2) and *Intermediate Accounting* (Bus. 301-2) or *Legal Accounting* (Law); Economics courses in *Principles of Economics* (Econ. 201-2), *Money and Banking* (Econ. 301-2), *Principles and Methods of Statistics* (Econ. 331-2), *Public Finance* (Econ. 421), *Fiscal Policy* (Econ. 422), *Government and Business Enterprise* (Econ. 426), *International Trade and Policies* (Econ. 416), and either *Seminar in Economics* (Econ. 434) or *Seminar in Business Research* (Bus. 430); Law courses in *Property I, Trusts and Estates*, and either *Business Law I and II* or *Contracts and Sales*, and all of the courses in Taxation excepting *Adjective Tax Law*.

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-five 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:

Mathematics: six semester hours credit in college mathematics.

Business Administration: *Financial Management* (Bus. 323), and a minimum of twenty-four semester hours credit in courses in Accounting.

Economics: *Principles of Economics* (Econ. 201-2), *Money and Banking* (Econ. 301-2), *Principles and Methods of Statistics* (Econ. 331), *Public Finance* (Econ. 421), *Fiscal Policy* (Econ. 422), *Government and Business Enterprise* (Econ. 426), *International Trade and Policies* (Econ. 416), and either *Seminar in Economics* (Econ. 434) or *Seminar in Business Research* (Bus. 430), or the equivalent in credit hours and content of these courses if the baccalaureate degree was earned at a college other than William and Mary.

DEGREE REQUIREMENTS

The specialized study of 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 Administra-

tion 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 within a period not exceeding two years 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

Leading to 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>2nd</i>
		<i>Sem.</i>	<i>Sem.</i>
Grammar, Composition and Literature (Eng. 101-2).....		3	3
Foreign Language.....		4	4
Mathematics (Math. 103-4).....		3	3
Science.....		5	5
Physical Education.....		1	1
		—	—
		16	16
SECOND YEAR			
English Literature (Eng. 201-2) or Humanities 201-2.....		3	3
Foreign Language.....		3	3
Principles of Accounting (Bus. 201-2).....		3	3
Principles of Economics (Econ. 201-2).....		3	3
Introduction to Government and Politics (Govt. 201-2).....		3	3
Principles of Psychology (Psych. 201).....		3	—
Physical Education ¹		—	1
		—	—
		18	16

¹Petition must be filed either to defer one hour of Physical Education until first semester of junior year or to take nineteen hours in first semester of sophomore year.

THIRD YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Intermediate Accounting (Bus. 301).....	3	Intermediate Accounting (Bus. 302).....	3
Cost Accounting (Bus. 303).....	4	Human Relations in Administration (Bus. 316)....	3
Fundamentals of Marketing (Bus. 311).....	3	Financial Management (Bus. 323).....	3
Principles and Methods of Statistics (Econ. 331).....	3	Business Policy (Bus. 416).....	3
Money and Banking (Econ. 301)	3	Money and Banking (Econ. 302)	3
Physical Education ¹	1	International Trade and Policies (Econ. 416).....	3
	—		—
	17		18

FOURTH YEAR

Advanced Accounting (Bus. 401)	3	Advanced Accounting (Bus. 402)	3
Civil Procedure.....	5	Auditing (Bus. 304).....	3
Contracts.....	4	Seminar in Business Research (Bus. 430).....	3
Property I.....	4	Criminal Law.....	3
	—	Federal Taxation.....	3
	16	Legal Writing.....	2
			—
			17

A.B. Degree

FIFTH YEAR

Administrative Law.....	3	Constitutional Law.....	4
Agency.....	2	Family Law.....	2
Appellate Briefing.....	1	Legal Profession.....	2
Business Associations.....	4	Negotiable Instruments.....	3
Evidence.....	3	Property II.....	3
Trusts and Estates.....	4	Torts.....	4
	—		—
	17		18

SIXTH YEAR

Law Electives.....	18	Creditors Rights.....	4
	—	Government and Business Enterprise (Bus. 426).....	3
	18	Law Electives.....	10
			—
			17

B.C.L. Degree

¹Petition must be filed either to defer one hour of Physical Education until first semester of junior year or to take nineteen hours in first semester of sophomore year.

SEVENTH YEAR

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