

7-1931

1930-1931 Xavier University School of Commerce Evening Courses Course Catalog

Xavier University, Cincinnati, OH

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XAVIER UNIVERSITY BULLETIN

PUBLISHED MONTHLY FROM MAY TO OCTOBER BY
XAVIER UNIVERSITY, CINCINNATI, OHIO

NEW SERIES, VOL. XV

JULY, 1931

No. 3

SCHOOL OF COMMERCE

EVENING COURSES



ANNOUNCEMENTS FOR 1931 - 1932

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Cincinnati, Ohio, under the Act of August 24, 1912.

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GENERAL INFORMATION

Headquarters: Downtown building, Seventh and Sycamore Streets.
Telephone PARKway 4040.

Admission: Though at least a high school education is desirable, the admission requirements are a minimum age of eighteen years and sufficient experience and ability to follow the lectures with profit.

Time: Classes are held on Monday, Wednesday and Friday evenings, from 6:45 to 8:30.

Registration: Students are required to register during the week of September 21 to September 26. The Secretary's office will be open daily except Saturday, from 9 a. m. to 9 p. m.; Saturday 9 a. m. to 1 p. m.

Opening: Classes will begin on Monday, September 28, 1931.

Fees: Registration fee for new students is \$5.00. Tuition for all courses except Accounting is \$12.50 a semester. Accounting \$17.50 a semester. Substantial reductions are allowed for combinations of two or more subjects.

SCHEDULE OF CLASSES 1931-1932

MONDAY	WEDNESDAY	FRIDAY
Accounting I	Economics I	Accounting I (until
Accounting II	Economics II	Nov. 27)
Accounting III and IV	Economics III and IV	Commercial Law I
Business English I	Bookkeeping	(After Nov. 27)
American History	Psychology	Commercial Law III
History of Philosophy	Commercial Art	and IV
Spanish	Secretarial	Business English II
Advertising I	Shakespearean Tragedy	Advertising II
English Survey	English Composition	Bookkeeping
Mathematics	Effective Speaking	Secretarial
	Chemistry	Short Story
	French	Logic
		German

Xavier University School of Commerce

OUTLINE OF COURSES

ACCOUNTING

A-B. Bookkeeping and Preparatory Accounting.

Special attention is given to journalizing, single entry, double entry, the development of the original journal into modern journals, such as cash, sales; purchase; notes; bills receivable and payable; controlling accounts.

Wednesday and Friday.

W. T. Burns, A.B.

101C. Principles of Accounting.

A complete one-year course in the fundamentals of accounting. The transactions are founded on cases taken from actual practice. Beginning with accounts of a sole proprietor in single entry method, the change is made to double entry. The books are changed from cash basis to accrued basis. Simple trading goes over into manufacturing; partnership is added; a participation in the profits is sold to a third party; the original proprietor's part is taken by a new partner; the other partner dies; the business of the co-partnership is taken over by a corporation; good-will is involved in the transaction. A simple cost system is installed; goods are shipped and received on consignment; new capital is secured by a bond issue with a sinking fund clause; the corporation gets into financial difficulties; a receiver is appointed and the company is liquidated. Financial statements are interspersed; balance sheets; statements of income; profit and loss; of receipts and disbursements; of affairs and deficiency; of realization and liquidation.

Alfred E. Braun, B.C.S., C.P.A.

Monday and Friday till November 27. Monday only thereafter.

102C. Accounting Practice.

Special attention is given to problems relating to sole proprietorship, co-partnership, corporation, consolidations and holding companies. The asset and liability method is carefully compared with the profit and loss method; the relation of the statement of income and profit and loss on the balance sheet is explained. Rule for finding missing accounts. Co-partnership problems. Corporation problems relating to organization, receiverships, reorganization and sale relating to different kinds of capital stock, various assets, bonds, debentures, various liabilities, depreciation of property and plant accounts, valuation of raw material, goods in different stages of production, expenses, taxes.

Monday.

Stanley A. Hittner, B.C.S., C.P.A.

103C. Cost Accounting.

The sources of cost and their analysis from the raw material through all processes of manufacture to the finished product; the units of cost and their apportionment; cost of labor, skilled or unskilled; cost of storage, management and marketing; the cost of trading as distinguished from the cost of production of the finished product; the efficient method of cost keeping and comparative estimates of various systems of cost accounting; cost in relation to individual enterprises, co-partnerships and corporations.

Monday.

Frank J. Crane, B.C.S., C.P.A.

104C. Advanced Problems in Accounting.

The course of Advanced Problems in Accounting includes treatment of the newer vehicles and methods of business transactions; the growth of the corporation as a great factor in commercial, financial and industrial enterprises, as distinguished from the establishment owned and operated by the individual; and practical substitution of the corporation for the individual business; the advantages of the corporate form and operation over the individual method; the uses of the corporate method and its liability to abuses; the trust and the combine; their uses and their abuses; the right of capital to concentrate; development of natural resources through the corporation; natural and statute law in their application to the business problems presented by modern methods of business; the law of supply and demand; statutory powers and privileges of the corporation and its consequent responsibilities to the State and the business world.

Monday.

William H. Moeller, C.P.A.

105C. Auditing.

The basic principle of an audit; how it is made; papers, books, accounts with creditors and debtors, banks and trust companies; vouchers; the auditor supreme in all departments of accounts, stock-taking, etc., from the beginning to the completion of his work; compilation of his report and its submission; absolute independence and integrity required in an auditing official, whether in State, municipal or private work; the several kinds of audits required in the newer methods of business today—banks, trust companies, corporations, fiduciary accounts, manufacturing establishments, commercial enterprises, insurance and railway companies, etc.

Monday.

Frank J. Crane, B.C.S., C.P.A.

ECONOMICS

101C. Ethics.

A study of the fundamental principles of morality with their application to conduct in commercial and social life. Individual rights and duties; society, its nature, origin and purpose. Lectures, recitations and discussions.

Wednesday.

Thomas I. Reilly, S.J.

102C. Political Economy.

The principles of economics. A treatment of the subject embracing the general theory of production, distribution, exchange and consumption. Lectures, problems and discussion, developing the meaning of economic questions.

Wednesday.

William E. Chancellor, A.M.

103C. Finance.

Money and Banking. Domestic and foreign exchange; nature and value of money; credit and the relation of money and credit to the prices and rates of interest; monometalism and bimetalism; fiat money; the currency system of the United States; the receiving teller and deposits; the paying-teller and his cash; departments of the bank—collections, discounts, collaterals, the stock, its ownership and transfers; the circulation of the bank; letters of credit; notes and drafts; national and State banks; the president, the cashier and the board of directors; the duties of each; meetings of directors; management; the clearing house; trust companies.

Wednesday.

William E. Chancellor, A.M.

104C. Credits and Collections.

Nature and laws of mercantile credit; advantages and defects of the credit system; commercial rating; checks and safeguards; collections, exemptions and limitation.

Wednesday.

Charles Durrett

105C. Investments.

Definition of investment; investment and speculation compared; history of modern investment; the industrial system; present conditions of investment; security; income; general survey of various classes and grades of investment; market elements; premiums and discounts, rates and bases; prices and quotations, salability. Government and State bonds; municipal and county bonds; corporation bonds; collateral bonds; income bonds, etc. Stocks, common and preferred; history of modern stock investment.

Wednesday.

Wirt D. Hord

106C. Transportation.

Transportation the keynote of commercial success or failure; the economics of transportation; the river and the railroad; ocean transportation; import and export duties; inland waterways and transportation; the improvement of the rivers and harbors, inland and sea-port; passenger and freight traffic; classification, rates and charges; traffic policies; State and Federal regulations; intra-state and inter-state commerce; the constitutional power of the Congress to regulate inter-state commerce.

Wednesday.

W. B. Daly

107C. Economic Resources.

Raw materials; sources; transportation; treatment of natural products for market; various industries engaged in handling these materials; classification of subjects treated: food-yielding plants; plants producing textile materials, fiber, oils, gums, resins, dyes, drugs, wood. Inorganic products: minerals, building materials, fertilizers, pigments, lubricants, fibers, medical substances, acids, alkalis.

Wednesday.

William E. Chancellor, A.M.

108C. Industrial Organization.

Historical survey. The effects of the great inventions. The degradation and elevation of labor. Modern industrial tendencies; aggregation, specialization, standardization, division of mental labor. Forms of industrial ownership; individual, partnership, corporation, co-operative and governmental ownership. Planning departments; routing, despatching, time and motion studies, rest periods. Depreciation of wasting assets. Location, arrangement and construction of industrial plants. Problems of employment. Compensation of labor. Corrective influences—employees' service; factory welfare work, health conservation, sanitation, ventilation and lighting, housing, accident prevention and relief, financial betterment, industrial education and legislation, labor unions.

Wednesday.

William E. Chancellor, A.M.

109C. Marketing.

The essentials of buying and selling; the laws of supply and demand; advertising as a factor; the history and standards of merchandising in all its ramifications.

Wednesday.

William E. Chancellor, A.M.

COMMERCIAL LAW

101C. Contracts.

Elements of a contract; kinds of consideration; illegal, fraudulent and other void contracts; construction of contracts; verbal and written contracts; Statute of Frauds; how contracts may be terminated; specific performance; breach of contract; damages.

Friday.

Lawrence Kyte, A.B., LL.B.

102C. Corporations.

Forming a corporation; stock subscriptions; how a charter is obtained; rights and liabilities of corporation in States other than where chartered; by-laws; forms of corporate stock and rights of stockholders thereunder; common and preferred stock; acts beyond corporate powers; liabilities of stockholders and directors; rights of creditors; dissolution of corporations and how effected.

Friday.

Lawrence Kyte, A.B., LL.B.

103C. Agency.

The contract of agency; agency by ratification or estoppel; principals and agents; rights and duties of agents; termination of the contract of agency; what agencies may be revoked; remedies of agent and principal.

Friday.

Joseph Carney, LL.B.

104C. Partnership.

Articles of co-partnerships; rights and liabilities of co-partners; rights of creditors against co-partners and against the firm; special partners; silent partners; termination of co-partnerships; commercial paper of a co-partnership; accounting between co-partners; liquidation of assets.

Friday.

Joseph Carney, LL.B.

105C. Negotiable Instruments.

What instruments are negotiable; bills, notes, drafts and checks; acceptance of drafts, certified checks; defenses and suits brought on negotiable paper; rights and liabilities of endorsers; presentment; notice of dishonor, protest; certificates of stock; warehouse receipts, bills of lading, etc.

Friday.

Joseph Carney, LL.B.

106C. Bailments and Carriers.

Bailments. Mutual rights and duties of bailor and bailee; pledges; storage of goods; warehouseman; warehouse receipts, etc.

Carriers. Public and private carriers; shipments of goods; rights and duties of shipper, consignee and carrier; stoppage and loss in transit; bills of lading; State and Federal regulations, etc.

Friday.

Joseph Carney, LL.B.

107C. Insurance.

The fundamental nature of the contract of insurance; interests insurable and not insurable; effect of concealment of fact by the applicant for insurance; representations and warranties by the insurance company; rights of the insured under the policy; the standard fire policy and the standard life policy; development of the insurance field—accident; tornado, etc., guaranty, credit and liability insurance; bonding companies and their operations; premiums and assessments; stock, mutual and beneficial insurance companies and associations.

Friday.

Joseph Carney, LL.B.

108C. Sales.

The contract of sale; memoranda; immediate and future sales, time of delivery; shipment, rights and duties of consignee, consignor and carrier; stoppage and loss in transit; when the contract is closed; setting aside sales; warranties; sales by samples, by description, etc.

Friday.

John C. Thompson, A.M., LL.B.

109C. Property.

Realty; personalty; mixed; acquiring title to personalty by purchase, gift, finding and other means; estates in realty—fee simple, life, leasehold, dower, contingent interests, mortgages, deeds, conveyances, title by descent, devise, purchase and prescription, abstracts, remedies of purchaser and seller, taxation, assessments.

Friday.

Walter A. Ryan, LL.B.

110C. Bankruptcy.

Who may become bankrupt; voluntary and involuntary bankrupts; acts of bankruptcy; claims, preferences; discharges, etc. Appointment; purposes, rights and duties of receivers and creditors.

Friday.

Joseph Carney, LL.B.

SPECIAL COURSE FOR SECRETARIAL STUDENTS

A-B. Business English.

This course is planned to give the technical equipment needed by a secretary.

A thorough review of the essentials of English grammar is given, and study of the principles of rhetoric and composition of high school grade is made. This includes punctuation, sentence structure, parsing, paragraphing, etc. The principles of English composition as related to commercial enterprise are presented in detail. Correctness is the primary aim, particular attention being given to form. Practice is had in oral English, the preparation of outlines and composition of business letters.

Monday.

Charles A. Wheeler, A.M.

C-D Stenography and Typewriting.

Shorthand.

Intensive study of shorthand with word and sentence drills. Reading and dictation of letters and articles.

Typewriting.

Instructions in the use of the typewriter and exercises for accuracy and speed. Letter writing and various forms are studied.

In connection with the courses in shorthand and typewriting, work will be presented in Office Precedure.

Two semesters. Monday, Wednesday and Friday.

Advanced Dictation

This course is open to students who have a knowledge of shorthand and typewriting and is offered for the purpose of increasing efficiency. Dictation and transcription are emphasized.

One semester. Wednesday and Friday.

Florence C. Albers, A.B., M.C.S.

ENGLISH

101C. Shakespearean Tragedy.

This course includes:

(a) A brief survey of the evolution of tragedy. (b) Shakespeare's contribution to the Elizabethan achievements in the drama. (c) A critical and analytical study of Hamlet, not only from its literary aspect but also from the viewpoint of its dramatic structure. (d) Special lectures will be given on the technique of play-writing.

Wednesday.

James J. Young, A.M., Ph.D.

102C. The Short Story.

(a) This course is more than a mere survey of the development of the Short Story. It includes not only a thorough study of technique but practical demonstration and training in all phases of Short Story writing. (b) Lectures will likewise be given on informative article writing, familiar essay writing, biographical sketch writing, and literary criticism.

Friday.

James J. Young, A.M., Ph.D.

103C. English Composition.

The reading of standard English essays, the study of the essentials of composition, and the writing of short themes, which will be criticised and returned. This course, usually required of college Freshmen, is restricted to high school graduates and to others having the permission of the office.

Wednesday.

Charles F. Wheeler, A.M.

104C. English Survey.

A survey of English literature and of its types from 1750 to the present. This course, usually offered to college Sophomores, is restricted to high school graduates and to others having the permission of the office.

Monday.

Charles F. Wheeler, A.M.

A-B. Preparatory Business English.

A thorough review of the essentials of English grammar, and the study of the principles of rhetoric and composition of high school grade. The principles of English composition as related to commercial enterprise are presented in detail. Practice in oral and written English is offered.

Monday.

Charles F. Wheeler, A.M.

105C. Business English.

A comprehensive survey of English rhetoric and its application to commercial composition. The more advanced topics of business papers are considered. Analysis and preparation of letters of credit, collection, adjustment, sales, application, etc. Practical results are achieved by study and treatment of actual problems. Constant exercise is given in the writing of letters and reports. This course is collegiate in grade and presupposes the usual high school English courses.

Friday.

James Glenn, A.B.

ADVERTISING

101C.

This course is planned to give the student both a theoretical and practical knowledge of advertising. It embraces the history of advertising; the study of the general and specific purposes of advertising; the methods of securing data in research work; the actual preparation of copy; and a study of the mechanical features, such as layout, visualization, printing, type-faces, photo-engraving, media, merchandising, and budget.

Monday.

Robert A. Ruthman, A.B.

102C.

This course is designed to give the advanced student a comprehensive knowledge of the actual problems of advertising. It includes the planning and execution of a complete national advertising campaign; the organization of a retail store; the preparation of departmental retail advertising; and a thorough study of both national and retail marketing problems.

Friday.

Robert A. Ruthman, A.B.

HISTORY AND CIVICS

A-B. American History.

Discovery of America. Industrial life of the Colonies. The Revolution. Articles of Confederation. The Constitution. Washington. From Washington to Lincoln. Louisiana Purchase. Missouri Compromise. War of 1812. Monroe Doctrine. Mexican War. Dred Scott Decision. Secession. Civil War. From Johnson to Hoover. Constitutional amendments. Johnson impeached. Grover Cleveland. Spanish War. Theodore Roosevelt. Woodrow Wilson and the World War. Reconstruction.

Monday.

James E. O'Connell, A.B., LL.B.

C-D American Government.

Necessity and kinds of government. England and the common law. The Constitution. Federal government. State government. Local government. Citizenship. Political parties. Suffrage and elections.

Monday.

James E. O'Connell, A.B., LL.B.

COMMERCIAL ART

A-B.

Closely allied to the course in advertising is the course in drawing. It thoroughly treats elementary freehand perspective to equip the student with a working knowledge of the representation of objects. The course covers the following topics:

I. Advertising Layout

1. Deciding the optical center
2. Balancing secondary art and type
3. Perfectly visualizing the basic idea of the copy in the primary art work.

II. The Finished Art

1. Pen and ink sketches
2. Wash drawings
3. Crayon sketches
4. Scratch board
5. Combination illustrations
6. Water color
7. Oil painting

III. Choosing the proper treatment for the subject matter of the definite advertisement at hand.

Wednesday.

Myer Abel

EFFECTIVE SPEAKING AND PARLIAMENTARY PRACTICE

101C. Effective Speaking.

This is a practical course designed to meet the requirements of those who wish to improve their articulation, enunciation, inflection, general bearing, in every day conversation and business discussion; who wish to be able to play their part at the meetings of the organizations or societies to which they belong and are desirous of acquiring in giving direct, straight from the shoulder talks or addresses to larger or smaller groups.

Wednesday.

Edward Roth, A.B.

102C. Parliamentary Practice.

In connection with Effective Speaking, Parliamentary Science is taught. As a competent knowledge of parliamentary procedure is of tremendous importance to almost every person today this opportunity for acquiring a practical knowledge is offered to the students. Meetings of the class are conducted in accordance with parliamentary practice.

Wednesday.

Edward Roth, A.B.

CHEMISTRY

101C. General Inorganic Chemistry.

This course involves the study of non-metallic and metallic elements; fundamental laws; theories and principles underlying elementary chemistry. Demonstrations will be referred to frequently. Emphasis will be placed upon practical applications of chemistry.

Wednesday.

J. F. Kowalewski, M.S.

COLLEGE ALGEBRA

101C.

After a brief review of the foundations, the following topics are treated: variables and limits, binomial theorem series, logarithms, determinants, and theory of equations. Prerequisite: Entrance Algebra, one and one-half units, and Plane Geometry.

Monday.

J. F. Kowalewski, M.S.

LOGIC

104C. Minor Logic or Dialectics.

The nature and laws of thought. Simple apprehension, judgments and propositions; reasoning. The categorical syllogism and its rules; the hypothetical syllogism. Other species of argument. Indirect reasonings, sophisms. Philosophic discussion.

Major or Critical Logic.

The nature of certainty and its elements. The fact of certainty as opposed to skepticism. The means of certainty in the senses, in the intellect, in authority and in common sense. Objective evidence as the ultimate criterion of certainty.

Friday.

Murtha Boylan, S.J.

PSYCHOLOGY

105C.

An outline of general psychology embracing the following subjects: The cerebro-spinal nervous system with its native and acquired possessions; consciousness and attention; the phenomena of sense life, the laws and kinds of sensation; the precept, the visual and tactual perception of space and time, the laws of association; appetitions, instincts, emotions. The higher aspects of psychology; the phenomena of rational life; intellectual concepts, their origin and development; reference, judgment and the reasoning processes; rational appetency, free will and determinism; the human soul, its nature, origin and destiny; the nature of and problems arising from the union of soul and body. Practical applications to social and economic problems will be made at all stages of the course.

Wednesday.

Murtha Boylan, S.J.

HISTORY OF MODERN PHILOSOPHY

103C.

This course will begin with a brief resume of the chief problems of philosophy as a groundwork for the historical study which is to follow. The Scholastic solutions of these problems will be outlined briefly, as will the influence of the Reformation, of Humanism and of the Scientific movement on the beginnings of modern schools. The main part of the first semester's work will consist of a study of the theories of Descartes, Locke, Berkeley, Hume, Rousseau and Kant, so as to show their interrelations and influence on the development of modern thought.

The second semester's work will consist of a survey of the philosophies of Fichte, Schelling, Hegel, Schopenhauer, Nietzsche and Spencer, with some discussion of contemporary theories. Lectures and informal discussions.

Monday.

Remi J. Bellperch, S.J.

COMMERCIAL SPANISH

A-B. 1. Elementary Spanish

Grammar: De Vitis. Parts of speech; regular conjugations; study of the indicative mood, difference of tense meanings; imperative; use of the simpler idioms. Pronunciation, composition and conversation. Pittaro's Spanish Reader.

A-B. 2. Intermediate Spanish.

Advanced grammar; idiomatic uses of the prepositions; irregular verbs, verbs requiring a preposition. Composition and conversation. Reading: Alarcón, El Capitán Veneno; Colón, Lectures Recreativas.

A-B. 3. Commercial Spanish.

Practice in colloquial Spanish, commercial forms, letter writing and advertisements. Luria, Correspondencia Commercial; current journals and other literature.

Monday.

Francisco Peña, A.B., M.D.

FRENCH

A-B.

Drill in pronunciation. Colloquial exercises. Rudiments of grammar, including the inflection of the regular and more common irregular verbs; the order of words in the sentence; easy themes. Reading of French texts. This course is intended to train students for a reading and speaking knowledge of the French language.

Wednesday.

J. F. Graber, A.M.

GERMAN

A-B.

Drill in pronunciation. Colloquial exercises, easy themes. Weak and strong verbs; the chief rules of syntax and word-order. Translations. Reading of German texts. This course is intended to train students for a reading and speaking knowledge of the German language.

Friday.

J. F. Graber, A.M.

For further information address

THE SECRETARY
Xavier University
School of Commerce
CINCINNATI, OHIO