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NEW HAMPSHIRE

College

OF ACCOUNTING

AND COMMERCE

88 HANOVER STREET

MANCHESTER, N. H.

FOUNDED IN 1932
BY H. A. B. SHAPIRO, C.P.A.

NEW HAMPSHIRE COLLEGE OF ACCOUNTING AND COMMERCE

Co-educational



Catalogue for
Thirtieth Year

**"Accredited by
THE ACCREDITING COMMISSION FOR BUSINESS SCHOOLS"**

**New Hampshire College of Accounting and Commerce
88 Hanover Street NA 5-9013 Manchester, N. H.**

Incorporated in the State of New Hampshire

VOL. XI

SEPTEMBER 1961



H. A. B. Shapiro, C.P.A.
Founder-Headmaster
1932-1952

New Hampshire College of Accounting and Commerce, was founded in 1932 to provide Northern New England with a College that would fully meet the needs of the growing business communities. Located in Manchester, New Hampshire's largest industrial city, the College has been able to provide superior training in Accounting, Business Administration, and Secretarial Science for ambitious and intelligent young men and women. It is the aim of the College not only to train students for a position, but also to teach them the importance of good citizenship, responsibility, co-operativeness, and reliability.

The New Hampshire School of Accounting and Commerce recently changed its name to the New Hampshire College of Accounting and Commerce to indicate more clearly the type of training it provides for its students.

NEW HAMPSHIRE COLLEGE OF ACCOUNTING AND COMMERCE PLAN

NHCAC offers one-year and two-year courses in Secretarial Science, Accounting, Business Administration, and allied subjects. The course of study is mapped out according to the student's needs and aptitudes, with due consideration to the best opportunities for employment. The quiet atmosphere of the school, as well as the laboratory and lecture method of instruction, is conducive to individual attention and individual progress—the rate of progress depending upon the initiative, ability, and application of the student.

NHCAC instructors have college and university degrees plus years of teaching experience; but fully as important, is their training in the business world. They must have had practical business backgrounds in all of the courses which they teach. A representative of the State Department of Education has stated that he was quite pleased that a business college would insist on such high scholastic attainment from its instructors.

NHCAC graduates have become Certified Public Accountants, Public Accountants, Senior and Junior Accountants, Internal Revenue Agents, Stenographers, Secretaries, Bookkeepers, and Executive Assistants. Also, many of our young men and women are employed in Civil Service.

NHCAC was the first business school in the state to be approved for veterans' education, and the college is also approved by the State Board of Education for the rehabilitation training of handicapped students.

NHCAC is a member of the National Council of Business Schools and is also affiliated with the Speedwriting School of New York.

NHCAC was accredited in July 1960 by the Accrediting Commission for Business Schools as a two-year school of business. ACBS has been designated as a Nationally recognized accrediting agency by the United States Office of Education.

Success in our modern society without specialized training is becoming more problematical. Business training enables one to get a better position with larger earnings, and forms an extraordinarily useful knowledge for the attainment of a high place in industry and general business.

LOCATION

The College, centrally located at 88 Hanover Street, occupies the entire second floor of the Athens Building. It is within walking distance of the Manchester City Library, the Currier Gallery of Art, the Institute of Arts and Sciences, the N. H. Historical Society, the Young Men's Christian Association, the Young Women's Christian Association, the Hampshire House, and the State Armory.

GUIDANCE

The New Hampshire College of Accounting and Commerce maintains a strong and efficient Personnel and Guidance Department under the

direct supervision of Mr. George M. McElroy, who is head of the Manchester Probation Department. During the college year, each student is invited to call on the President of the College, Mrs. Harry Shapiro, or the Guidance Department at any time he needs advice or counseling.

PLACEMENT SERVICE

One of the most important questions in the minds of the prospective student is whether or not he will be able to secure a position after completing his course. Year after year we have been able to "boast" of nearly 100 percent placement records. Our placement department offers our students every assistance possible in finding and securing satisfactory positions in Manchester, in the student's own communities, or anywhere he wishes to settle and obtain employment. This service is free to both old and new graduates.

Because of the outstanding record NHCAC students have made, the college is justly referred to as, "The College of Successful Graduates."

SOCIAL AND RECREATIONAL PROGRAM

Students are encouraged to participate in a healthy social life during their term of study. Supervised dances and other recreational facilities are available. The friends you make at college form an important part of your education and many of these friendships endure for a lifetime.

The social activities program is under the direction of the student body and many formal and informal parties are held throughout the school year. These include a Halloween party, parties at Thanksgiving and at Christmas, a Spring Prom, and a Banquet in conjunction with graduation exercises. Of interest to many are the co-ed bowling teams, and the men's basketball and baseball teams.

Each year class officers are elected to represent the student body and committees are appointed to arrange the various functions. Class meetings are held monthly.

STUDENT GOVERNMENT

Student Government acts as a liaison group between the administration and the student body. It is a practical organization primarily concerned with promoting the general welfare and interests of all undergraduates. Student Government is the strongest and most influential organization in the College. It cooperates in planning, executing, and supervising the social programs of the College. At regular meetings, the members meet with representatives of the faculty to discuss policies, make suggestions, and consider student problems.

Student Government is composed of one member from the administration, one member from the faculty, the class officers, and two members from each class.

SCHOLARSHIP AND GRANTS

H. A. B. Shapiro Scholarship—a full school year's tuition scholarship in memory of Mr. Harry A. B. Shapiro, B.B.A., C.P.A., the late founder and headmaster of NHCAC. The scholarship is open to all high school graduates and is awarded annually on general scholarship, aptitude for business, and need for assistance. Each applicant must be recommended by the principal of his high school. (1) Scholarship application form must be filed with registrar before April 20, of the current year. Students of all high school curricula are eligible. The applicant must attain the highest grade on a competitive test which is to be given under the supervision of Mr. George McElroy. The H. A. B. Shapiro Scholarship is registered with the National Association and Council of Business Schools.

PART-TIME EMPLOYMENT

Every year many of the students have the opportunity to defray their expenses through part-time employment, which the placement department helps secure for those who need assistance. We strongly advise students not to do more outside work than is absolutely necessary.

AWAY FROM HOME

Students may reside with relatives or friends; in private homes approved by the Registrar; or they may live at the dormitories of the Young Men's Christian Association, the Young Women's Christian Association, or the Hampshire House—all of which are located near the College. Many students elect our home-residence plan, under which they do light housework in exchange for their board, room and a small salary.

HOMEWORK

Home study is required. Two factors, the course and the student, determine the amount of time required for home study. Classrooms are open every afternoon until 4:30 P.M. for supervised study.

GRADING SYSTEM

Grades are recorded and submitted to students at the end of each semester. Students may obtain their grades at other times only at the discretion of the instructor.

There are two monthly warnings of unsatisfactory progress given before interrupting any student. This gives him three months in which to bring his grades up to standard.

The following alphabetical grades and the percentages that each represents are:

A = 90-100 Excellent; B = 80-89 Good; C = 70-79 Fair; D = 60-69 Poor; F = Below 60 Failing Grade; Inc-Incomplete; Drp. = Student has withdrawn from class.

Although "D" is a passing grade a student must maintain a "C" average in order to receive a diploma.

GRADUATION

Diplomas:

Diplomas are granted upon the satisfactory completion of the following programs; Senior Accounting and Business Administration, Junior Accounting, Senior Bookkeeping, Executive Secretarial, Legal Secretarial, Secretarial, and Stenographic, for Day School Courses; Advanced Accounting and Shorthand-Accounting for Evening School Courses.

Certificates:

Certificates are awarded for recognition of work completed in both the day and evening schools.

Honors:

New Hampshire College of Accounting and Commerce Gold Keys are awarded annually to the outstanding scholastic honor students completing the Senior Accounting and Business Administration, the Executive Secretarial, the Legal Secretarial, or the Advanced Accounting Courses.

FACILITIES

New Hampshire College of Accounting and Commerce has large, airy, well-lighted modern classrooms. Classrooms are provided for accounting, stenography, and business administration courses. There are office machine rooms, and two rooms for instruction in typewriting which include both the manual and electric typewriters. The college is equipped with tape recorders for use in the teaching of stenography, public speaking and rhythm typewriting courses; also a Bell and Howell movie projector and screen for the visual aids programs. NHCAC has a basic library for the use of the student body.

PROGRAM REVISION

The college reserves the right to withdraw a course or to substitute a subject.



Students are encouraged to visit with the President, Mrs. Harry Shapiro, for counseling and guidance.

DAY DIVISION

ACCOUNTING

Specialization consists in the development of one's abilities in a specific branch of a vocational field. Within the field of business, the largest of all vocational fields, accounting is the one in which a comprehensive knowledge of business can best be obtained. Accounting is often referred to as "the language of business."

Accounting is a growing field that offers excellent opportunities for ambitious young men and women to obtain executive positions in industry and in Civil Service. It trains the student for public and private accounting, for Government Accounting, for Income Tax and Internal Revenue problems, for Cost Accounting and for Auditing procedures.

Accounting, with allied Business subjects, prepares for positions in selling, in management, and as comptrollers, or bank executives.

The Accounting Program at NHCAC is the basis of a Certified Public Accounting Certificate.

EXECUTIVE SECRETARIAL

The Executive Secretarial Course equips young women for the more responsible, as well as the more specialized types of positions which demand highly skilled training in our competitive modern business. The work of the executive secretary is unusually pleasant and well-paid. She is the executive's most valued assistant, often taking care of his private as well as his business affairs. She makes appointments for her employer, interviews all callers, handles the personal financial records, and transcribes confidential reports.

The Executive Secretary is not only an expert Stenographer, but should be able to compose and dictate letters and to delegate responsibility. It is often her duty to take care of the employer's personal book-keeping and the control of his private business ledger.

The Executive Secretarial program at NHCAC is the basis of a Certified Professional Secretaries Certificate.

DAY DIVISION PROGRAM

SENIOR ACCOUNTING—BUSINESS ADMINISTRATION
(maximum time 23 months)

JUNIOR ACCOUNTING
(maximum 18 months)

LEGAL SECRETARIAL
(21½ months)

SENIOR BOOKKEEPING
(10 months)

SECRETARIAL
(11½ months)

EXECUTIVE SECRETARIAL
(medical option)
(21½ months)

STENOGRAPHIC
(10 months)

IBM CLERICAL
(10 months)

SENIOR ACCOUNTING AND BUSINESS ADMINISTRATION

Junior Accounting*

First Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Accounting I (Elementary)	210	4	Accounting III (Payroll)	30	1½
Business English I	60	3	Accounting IV (Principles)	215	4
Business Law I	60	3	Business Law II	60	3
Typewriting I	150	1	Typewriting II	42	1
Business Mathematics	60	3	Business English II	60	3
Electives (2)**	60	3	Spelling and Vocabulary	40	2
			Electives (2)**	60	3
Total hours	600	17	Total hours	507	17½

Second Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Accounting V (Intermediate)	210	4	Accounting VI (Advanced)	210	4
Accounting VIII (Cost)	160	4	Accounting IX (Taxes)	90	4
Accounting VII (Systems)	170	4	Accounting X (Auditing)	90	4
Electives (2)**	60	3	Typewriting II	38	1
			Business Machines	100	2
			Electives (2)**	60	1½
Total hours	600	15	Total hours	588	16½

** Electives: Page 12.

* 21½ semester credits in Accounting are required.

Diplomas are granted at Senior Accounting and Junior Accounting Levels.

20 clock hours equals one credit hour in a lecture course.

60 clock hours equals one credit hour in a laboratory course.

EXECUTIVE SECRETARIAL

Medical Secretarial Option

First Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Shorthand I	120	2	Shorthand II	90	3
Typewriting I	60	1	Typewriting II	125	2
Accounting I (Elementary)	210	4	Accounting III (Payroll)	30	1½
Business English I	60	3	Accounting IV (Principles)	155	4
Business Mathematics	60	3	Business English II	60	3
Electives (1)	30	1½	Electives (2)**	60	3
Total hours	540	14½	Total hours	520	16½

Second Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Shorthand III	90	3	Shorthand IV	90	3
Secretarial Duties and Functions or Medical Office Procedure	70	3	Shorthand V or VII	90	3
Typewriting III	75	2	*Accounting V (Intermediate)	170	4
Accounting VIII (Cost)	120	4	Dictaphone	40	1
Office Machines	72	1	Spelling and Vocabulary	40	2
Business Law I	60	3	Business Law II	60	3
Electives (2)**	60	1½	Electives (2)**	60	3
Total hours	547	17½	Total hours	550	19

** See page 12

* Taxes, Law, or Auditing can replace Accounting V.



In the Office Machine Course, students are given individual instruction.

LEGAL SECRETARIAL

First Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Shorthand I	120	2	Shorthand II	90	3
Typewriting I	70	1	Typewriting II	125	2
Accounting I (Elementary)	210	4	Accounting III (Payroll)	30	1 ½
Business English I	60	3	Accounting IV (Principles)	95	4
Business Law I	60	3	Business English II	60	3
Business Mathematics	60	3	Business Law II	60	3
			Elective (1)**	30	1 ½
Total hours	580	16	Total hours	490	18

Second Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Shorthand III	90	3	Shorthand IV	30	3
Shorthand IV	90	3	Shorthand V	90	3
Secretarial Duties & Functions	70	3	Accounting IX (Taxes)	90	4
Office Machines	72	1	Typewriting V (Legal)	90	2
Legal Terminology	30	1 ½	Dictaphone	40	1
Typewriting III	75	2	Legal Office Practice	120	3
Elective: Accounting V or VIII	100	4	Business Machines	60	1
Elective (1)**	30	1 ½	Elective (1)**	30	1 ½
Total hours	557	18	Total hours	550	18 ½

** See page 12

The Advanced Typing Class



IBM CLERICAL

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Business English I	60	3	Business English II	60	3
Business Mathematics	60	3	Typewriting II	125	2
Typewriting I	100	1	Typewriting III	100	2
Office Machines	120	2	Office Machines (advanced)	120	3
IBM Key Punch Machine	60	1½	Secretarial Duties and Functions	70	3
Electives (2)**	60	3	Electives (2)**	60	3
	<hr/>	<hr/>		<hr/>	<hr/>
Total hours	460	13½	Total hours	535	16

SENIOR BOOKKEEPING

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Accounting I (Elementary)	210	4	Accounting III (Payroll)	30	1½
Business English I	60	3	Accounting IV (Principles)	215	4
Business Law I	60	3	Business Law II	60	3
Typewriting I	150	1	Typewriting II	42	1
Business Mathematics	60	3	Business English II	60	3
Electives (2)*	60	3	Spelling and Vocabulary	40	0
	<hr/>	<hr/>	Electives (2)**	60	3
	<hr/>	<hr/>		<hr/>	<hr/>
Total hours	600	17	Total hours	507	15½

** ELECTIVES:

Business Organization and Management
 Business Psychology
 Economics
 Merchandising
 Public Speaking

Salesmanship
 Investments
 Credit and Collections
 Filing and Indexing
 Penmanship

SECRETARIAL

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Shorthand I	120	2	Shorthand II	90	3
Typewriting I	70	1	Shorthand III	90	3
Accounting I (Elementary)	210	4	Typewriting II	115	2
Business English I	60	3	Accounting IV	85	4
Business Mathematics	60	3	Secretarial Duties and Functions	60	3
Spelling and Vocabulary	40	2	Office Machines	57	1
			Business English II	60	3
			Elective (1)**	30	1½
Total hours	560	15	Total hours	587	20½

STENOGRAPHIC

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Business English I	60	3	Business English II	60	3
Shorthand I	120	2	Shorthand III	90	3
Shorthand II	90	3	Typewriting II	125	2
Typewriting I	100	1	Dictaphone	40	1
Business Mathematics	60	3	Filing and Indexing	40	1
Office Machines	60	1	Secretarial Duties and Functions	60	3
Electives (1)**	30	1½	Office Machines	60	3
Total hours	520	14½	Total hours	475	16

** See page 12

Spring Prom Queen



EVENING DIVISION

Our Evening School provides an opportunity for men and women to get professional and vocational training for the business office, or for Federal, State, or Municipal Government employment. Business Training helps you manage your own business and personal affairs.

Students who enter our Evening Division will not only enjoy association with capable teachers and interesting fellow-students, but will find their investment in spare time very profitable.

Managers are constantly calling for trained office workers, and those who prepare for these openings will be ready for advancement when changes occur.

Young people cannot afford to stop studying to acquire a working knowledge of the new professional accounting concepts. They must know government requirements for computing and recording payrolls, and for making the required State and Federal Tax returns, if they hope to compete with trained workers.

Graduates are finding satisfactory careers in banks; in insurance companies; in private industries; and in state and Federal government employment, both locally and in Washington.

The evening courses in shorthand, accounting, payroll and taxes, and allied subjects have the same content as our Day Courses. Students enjoy the same college or university-trained instructors who teach in the Day School.

Business Training gives an excellent background for good positions. It provides the training that enables you to answer the employer's question, "What can you DO?"

More than half—some sixty per cent—of the nation's educated men and women in this country today are in business. That, in itself, is one justification for calling Business today's foremost profession. We recommend it to you as an interesting and worthwhile profession.

EVENING DIVISION PROGRAM

COURSES OFFERED

ADVANCED ACCOUNTING—Maximum 5 years;
 SHORTHAND ACCOUNTING—Maximum 4 years;
 SHORTHAND—Maximum 2½ years;
 CLERICAL MACHINES—Maximum 1 year;
 SPEEDWRITING SHORTHAND—Approximately 14–16 weeks.

ADVANCED ACCOUNTING

		Clock Hours	Credit
1st Year			
Typing		52½	1
Accounting 1	Elementary	157½	4
Total		210	5
2nd Year			
Business Law		52½	3
Accounting 4	Principles	157½	4
Total		210	7
3rd Year			
Business Machines		26¼	1
Accounting 4	Principles	78¾	
Accounting 3	Payroll	26¼	1½
Accounting 5	Intermediate	78¾	4
Total		212	6½
4th Year			
Accounting 6	Advanced	105	4
Accounting 8	Cost	52½	4
Accounting 9	Taxes	52½	4
Total		210	12
5th Year			
English		52½	3
Accounting 10	Auditing	52½	4
Accounting 7	Systems	105	4
Total		210	11

The Advanced Accounting Diploma is awarded for completion of course. Accounting, Advanced Bookkeeping, or a Bookkeeping certificate is granted for recognition of work completed.

SHORTHAND-ACCOUNTING

		Clock Hours	Credit
1st Year			
Shorthand I	(Gregg or Speedwriting)	52½	2
Typewriting I		105	1
Business English I		52½	3
Totals		210	6
2nd Year			
Shorthand Ia	Review and Dictation	52½	1
Accounting I	Elementary	157½	4
Totals		210	5
3rd Year			
Shorthand II	Dictation and Transcription	52½	2
Accounting IV	Principles	157½	4
Totals		210	6
4th Year			
Shorthand IIa	Dictation and Transcription	26¼	2
Accounting IV	Principles	78¾	4
Shorthand III	Dictation and Transcription	78¾	3
Secretarial Duties and Functions		26¼	2
Totals		210	11

Shorthand-Accounting Diploma awarded for completion of course. Certificates and Gregg awards granted at various levels of proficiency.



Awards are presented annually by College President at Commencement Exercises.

SHORTHAND

1st Year	Clock Hours	Credit
Shorthand 1a (Greeg or Speedwriting)	52½	2
Shorthand 1b	52½	1
Business English	52½	3
Typewriting I	52½	1
	<hr/>	<hr/>
Totals	210	7

2nd Year		
Shorthand 2a	52½	2
Shorthand 2b	26¼	1
Shorthand 3a	26¼	1
Typewriting II	105	2
	<hr/>	<hr/>
Totals	210	6

3rd Year		
Shorthand 3b	52½	2
Typewriting III	26¼	2
Dictaphone Practice and Transcription	26¼	3
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Totals	210	6

CLERICAL MACHINES

The primary purpose of this course is to offer the minimum essentials for a business career in general clerical procedures and business machines; and to help fill the local demand for general office assistants and business machine operators. A Clerical Certificate is issued at the end of this course.

One Year	Clock Hours	Credit
Business English I	52½	3
Typewriting I	52½	1
Machines	105	1
	<hr/>	<hr/>
Totals	210	5

SUMMER SCHOOL

The summer school program is under the direct supervision of the regular teaching staff. The classes are small and accelerated, therefore, six or eight weeks of summer school training will give you a head start in the Fall if you plan to further your EDUCATION in Business subjects, or if you just want a working knowledge of typing, accounting, or shorthand.

One of the most popular courses offered at the college in the summer program is the teen-age typing course. This program is open to all students. Typewriting is scientifically taught with Voice-O-Matic Tapes. Special classes in accounting, shorthand, typewriting, and office machines will be arranged to meet your needs. All subjects taken can be applied toward credit for a NHCAC diploma.

A request for a personal interview or for an application blank should be addressed to Summer School, New Hampshire College of Accounting and Commerce, 88 Hanover Street, Manchester, New Hampshire.

A Reading Improvement course for 7th to 12th grade students, designed to meet the needs of those students who want to increase their reading effectiveness. Included is training in word recognition and pronunciation, vocabulary growth, critical reading, effective and rapid study methods, ability to work under pressure, and increased reading rate and comprehension. A comprehensive diagnostic and evaluative testing program is an integral part of this course.



Our Basketball Team maintains an active schedule with other colleges in New England.

WHAT THE SUBJECTS COVER

ACCOUNTING

Accounting I—Elementary (Theory and Executive) 4 Credits

No previous knowledge of bookkeeping required. The fundamental principles of accounting are covered, including functions and classification of accounts with laboratory practice in the art of recording processes, journal entries, posting to the ledger, controlling accounts, depreciation and reserve accounts, adjusting entries, work sheets, and construction, and interpretation of financial statements. The use of and the filing of each copy of all forms from which the accounting records are made is fully illustrated and taught.

Accounting III—Payroll Accounting 1½ Credits

A study of the complete Social Security Laws and preparation of tax returns for the Payroll Department. Old Age; Federal and State Unemployment; Wage and Hours law; Workman's Compensation Insurance; Federal Income Tax Withholding provisions.

Accounting IV—Accounting Principles 4 Credits

Partnership and corporation accounting. Accounting for capital stock transactions, bond issues, surplus, and dividends. A Voucher System and accounts used in a manufacturing business. Adjustments and financial statements for corporate enterprises. The use of special columns in books of original entry to reduce labor and increase accuracy. Analysis of financial statements and accounting aids to management.

Accounting V—Intermediate 4 Credits

Discussion and application of generally accepted accounting principles, with recommendations of Research Committees of the American Institute of Accountants. Review of the contents of the Balance Sheet and Income Statement and proper classification. Analysis and interpretation of financial statements; with ratios. Corporation accounts and stockholders equity. The Budget and some C. P. A. problems.

Accounting VI—Advanced 4 Credits

The Statement of Affairs, and the Statement of Realization and Liquidation for bankruptcy. The Charge and Discharge Statement for estates and trusts. Receivership accounting and accounting for consignments and installment sales, and branch and home offices (foreign and domestic). Parent and subsidiary corporations with consolidations. Government accounts.

Accounting VII—Constructive Accounting (System Building)

4 Credits

Classification of accounts and planning, designing, and installation of accounting systems. Illustrative systems for use of machines, showing forms and procedures for specific types of business. Methods for internal check and accounting control. Definite procedures, reports and manuals.

Accounting VIII—Cost Accounting

4 Credits

A complete semester course of study of cost accounting for management control and cost methods for manufacturing, distribution and service operations. Cost controlling accounts and subsidiary records. Cost of materials, labor and overhead by departments and by units, including inventory and payroll records. Overhead budgets. Job order and process cost sets. Standard costs. At least Accounting I and II should be completed before entering this class.

Accounting IX—Income Taxes

4 Credits

The Federal Income Tax Law and Regulations covering taxable income, inclusions and exclusions, allowable deductions, bases of determining gain or loss, capital gains and losses, and rates of surtax and normal tax. Practical problems and preparation of personal, partnership, corporation and estate returns. C. P. A. questions and problems.

Accounting X—Auditing

4 Credits

An extensive course in the duties and responsibilities of an auditor. Training in auditing; kinds of audits, audit programs, audit working papers, financial statements, and audit reports. C. P. A. problems in auditing.

Accounting I, IV, V, VI may overlap between semesters.

BUSINESS ADMINISTRATION**Business Administration II—Business Organization and Management**

1½ Credits

What business is, kinds of business, financing the enterprise, personnel and labor relations, marketing methods, statistics and research, and basic essentials of a successful business. The one-man business, the partnership, the corporation. Business organization and the necessity for intelligent management. It includes a discussion of and practice in modern business office procedure, location, planning and layout of office, office organization, method of selecting employees, stimulating employees, and the duties of various office workers; also a survey of the many positions and opportunities open to the business-trained man and woman.

Business Administration III—Business Psychology

1½ Credits

This subject deals with the application of the principles of psychology to the personal relationships of business. It covers the study of human behavior and of methods by which attitudes and actions may be directed. It treats such matters as personal efficiency, behavior, measurements and improvement of attitudes, the executive and employee relationship, salesman and the prospect, the supervising of employees and other psychological principles.

Business Administration IV—Economics

1½ Credits

This course covers a general survey of the principles of economics. It examines the economic foundations of national wealth and welfare and

indicates some of the simpler and more direct methods of strengthening business relations. It also covers the laws of production, wealth, labor distribution, management, methods of exchange manufacturing and administration.

Business Administration V—Merchandising 1 ½ Credits

For managers, owners, retail buyers and their assistants in training for similar work. Lectures and discussions of policies and procedures based on actual practice. General principles underlying successful retail stores. Discussion of the individual problems of class members.

Business Administration VI—Public Speaking 1 ½ Credits

The ability to speak is the short-cut of distinction. This course covers the principles and practice of effective expression in conversation and public speaking.

Business Administration VII—Salesmanship 1 ½ Credits

This course gives a thorough knowledge of the principles of salesmanship.

Business Administration VIII—Investments 1 ½ Credits

A course of general financial information essential to the young business man or woman. It covers the fundamentals of thrift, the need for savings of each individual for current use and eventual retirement because of death, disability or old age, the various types of investment such as Real Estate, Savings Banks, Bonds and Stocks, Life Insurance, and their characteristics and methods of appraisal. Discussion of Railroad and Utility financing, the Stock Exchange, Taxes, effective investment, types of banks, Trust Funds, etc.

Business Administration IX—Credits and Collections 1 ½ Credits

Consideration of the work of the credit department and its management. Nature and function of credit. Use of present day credit instruments. Functions and duties of credit men and the relation of their departments to banks and other branches of the business. Study of terms, risk analysis, credit information, financial statements of credit position. Analysis of collection systems, legal aids and remedies, compositions, extensions, adjustments, bankruptcy, credit insurance and relation to installment credit. Case method used to train student in analysis of credit extension problems and collection technique.

GENERAL BUSINESS

Business Law I and II 6 Credits

The primary aims of the course are to help the student acquire a knowledge of those fundamental legal principles which have personal-use value, as well as those principles which apply to ordinary business situa-

tions, and to insure an understanding of the nature of law and its enforcement. Contracts, negotiable instruments, sales, bailments, agency, partnerships, corporations, insurance, real property, and common carriers are among the topics considered; also C. P. A. questions.

Business Mathematics

3 Credits

Stress quick methods while reviewing the fundamentals of arithmetic. The application of mathematics to business, such as percentage, discounts, interest, ratios, invoicing, pricing merchandise, and computing profit and loss.

Business English I—Grammar

3 Credits

This course is designed to give a thorough and practical review of the principles of grammar, rules of punctuation, and capitalization. Vocabulary building and spelling is emphasized.

Business English II—Business Correspondence

3 Credits

This course is designed to teach a student how to write various types of business letters such as sales, collection, adjustment, and application letters.

Filing and Indexing

Study and analysis of rules and filing procedure employed in the up-to-date business office.

Legal Office Procedure

3 Credits

On the job training for both office law and formal court procedures, the set-up of a law office, the books, the finding of cases and references so that the student learns to be a legal assistant, as well as a competent secretary.

Medical Office Procedure

3 Credits

On-the-job training so that the Medical Secretary will be as familiar with medical facts and terminology as the business secretary is with the language of business. To become adept at performing her special duties and to become familiar with the psychology.

Office Machines

1 Credit

A course of instruction on such office machines as adding machines, calculating machines (including comptometer), bookkeeping, dictaphone, ten key adding, automatic calculators, mimeograph machines.

Penmanship

Remedial practice—required for only those who need help. A plain legible handwriting is the primary objective.

SPECIAL COURSES

Reading Improvement (PAR)

This course is a systematic reading improvement program designed to meet the needs of all those who want to increase their reading effectiveness.

Everyone, whether they be average, poor, or superior readers, can substantially improve the following basic reading skills: rate, comprehension, concentration and ability to work under pressure, word recognition, pronunciation, vocabulary, critical reading, enjoyment and appreciation of reading.

Weaver Real Estate

The Weaver Real Estate Course is taught nationally. NHCAC is the only school in New Hampshire authorized to teach this course.

This is a comprehensive real estate program dealing with most of the general aspects of real estate. In addition to real estate principles, real estate sales, law, appraisals, insurance, property management, mortgages and loans are also studied.

IBM Key Punch

1 ½ Credits

A course in the use of a keypunch in the creation of punched cards for use as permanent records of business transactions.

Orientation in IBM Machine Accounting

The purpose of this course is to help you understand how IBM basic data processing equipment operates.

IBM Wiring Principles

1 ½ Credits

This course provides a background of general wiring methods and principles for IBM punched card machines. Also included are many of the basic expressions and terms related to these functions.

IBM 402-403-419 & 407 Accounting Machines

1 ½ Credits

This course gives a knowledge of the principles and operation of the accounting machines from punched card source to final printed forms.

SECRETARIAL

Secretarial Duties and Functions

3 Credits

The student is trained for those duties which distinguish the secretary from the stenographer. An analysis is made of the broad scope of the work and the student is given a thorough training in the many details in which a secretary must qualify.

Shorthand I (Theory, and dictation to 60 words per minute) 2 Credits

Planned to give the student a thorough knowledge of fundamentals. Emphasis is placed on good shorthand penmanship, accurate proportion and legibility, and mastery of a basic vocabulary. Requires ability to write simple unfamiliar material at 60 words per minute.

Shorthand II (Dictation: 60-80 words per minute, and transcription) 3 Credits

Designed to increase the student's shorthand vocabulary with emphasis on developing speed and accuracy in making neat transcripts. 80 words per minute required.

Shorthand III (Dictation: 80-100 words per minute, and transcription) 3 Credits

Emphasis is placed upon mastery of the technical vocabularies of the more important lines of business; law, banking, insurance, real estate, manufacturing, merchandising, transportation, etc. 100 words per minute required. Daily transcription practice.

Shorthand IV (Dictation: 100-120 words per minute, and transcription) 3 Credits

The material used for dictation in longer and more difficult business letters from technical fields, editorials, reports, etc. Transcription drills are continued to increase speed and accuracy.

Shorthand V (Dictation: 120-140 words per minute, and transcription) 3 Credits

Emphasis on attaining ability to write unfamiliar matter, including difficult and technical words at above average rates of speed.

Shorthand VI (Legal Terminology and transcription) 3 Credits

Legal dictation and Congressional Record matter are typical of the material used. The shorthand forms of legal terminology and definitions and their place in legal reports and documents. The special terms, both ordinary legal terms and Latin phrases which are commonly used in law are studied in conjunction with the review of the fundamental law that is taken during the first year; the law of property, contracts, and sales.

Shorthand VII (Medical shorthand dictation and transcription)

Medical shorthand dictation and medical terminology.

Shorthand I, II, III may overlap between semesters depending upon the students background.

Speedwriting Shorthand**3 Credits**

The primary purpose of Speedwriting is to teach a shorthand system, practically devoid of symbols, that can be more easily mastered than other shorthand methods, and that can, at the same time, fully meet the needs of business dictation.

An abc system designed to give the student a knowledge of writing shorthand. Emphasis is placed on taking dictation at 80-100-120 words per minute. The course includes theory, dictation, and transcription.

Spelling and Vocabulary Building

Designed to add fluency to a command of language. It includes drills in spelling, pronunciation, definitions, synonyms, antonyms, etc.

Typewriting I (Theory, and speed to 40 words per minute)**1 Credit**

Correct posture at the machine, parts of the typewriter and their use, and development of touch technique with emphasis on the formation of correct habits as a foundation for speed and accuracy. 40 words per minute with five or fewer errors.

Typewriting II (40-50 words per minute)**2 Credits**

Arrangement of business letters and envelopes, carbon copies, corrections and erasures, tabulation and statistical matter, and rough drafts. Drill to increase speed, accuracy, and rhythm. 50 words per minute with five or fewer errors.

Typewriting III (50-60 words per minute)**2 Credits**

Manuscripts, billing, statements, legal and business papers, documents, secretarial assignments. Drills to perfect stroking technique and rhythm. 60 words per minute with five or fewer errors.

Typewriting IV**2 Credits**

Advanced course in touch typewriting for those interested in developing speed and accuracy above the average.

Typewriting V**2 Credits**

Legal typing: Stress on documents such as leases, complaints, bills of sale, mortgages, wills and general legal forms.

COLLEGE EXPENSES

Students may choose to pay tuition monthly or by the semester. When it is paid on a monthly basis tuition is payable and due the first of each month in advance. A special discount is given if one or two semesters are paid for at the time of entrance.

In the event that a student does not enter the course, or withdraws, or is discontinued therefrom, the unused portion of tuition is refunded on a pro-rata basis.

Any student who is absent from school for two consecutive weeks or more because of illness, or any excusable absence will be given special make-up classes at no extra charge.

Day School	Per School year or
Tuition	\$50.00 a month
Registration fee	10.00 (first year)
Activity fee	10.00 per year
*Books and supplies	35.00 each semester
Evening School	
Tuition	15.00 a month
Registration fee	5.00 (first year)
*Books and supplies	10.00 each semester

For less than full time program special rates will be given by arrangement at the office.

*Approximately—depending upon course pursued.

Group discussions are encouraged, particularly in the Accounting Courses.



COLLEGE POLICY

ADMISSION REQUIREMENTS

Students may enroll at any time during the year except when a unit of work is so nearly completed that it would be an inconvenience or handicap to a student's progress to enter at that specific time. All applications and requests for personal interviews should be addressed to the Registrar, New Hampshire College of Accounting and Commerce, 88 Hanover Street, Manchester, New Hampshire.

A high school diploma or equivalent, or approval by letter of recommendation from the high school principal, is required for entrance into any diploma course of study offered by the College. Special students are also admitted. Fundamental business subjects are not required for admission. NHCAC courses are designed on a collegiate level, and in many cases it is to the student's advantage to have a college preparatory background.

Students who request credit for previous education and training are requested to submit, with their application, transcripts from former institutions of study. Credit for previous work will be given whenever advisable.

ADMISSION PROCEDURE

An applicant, during his senior year of high school, is advised to file an application with the registrar of the college. To receive such an application form, merely send your request to: Registrar, N. H. College of Accounting and Commerce, 88 Hanover Street, Manchester, N. H. Each applicant should, if possible, have a personal interview with the Registrar or a designated representative of the College. Whenever possible, it is desirable that this interview be held at the College, and an appointment should be made in advance. After the personal interview and upon receipt of the application, the Committee on Admissions will assume the responsibility of securing the applicant's secondary school record. Within a short period of time, the applicant will be notified of the committee's decision. However, no action will be taken unless the registration fee of \$10.00 accompanies the application. The registration fee will be refunded if student is not accepted.

SPECIAL STUDENTS

Students are admitted on the strength of their background, or by testing, and a student must show satisfactory progress within the first semester to qualify as a regular student.

Students who want brush-up courses in Shorthand, Accounting, or Typewriting may enroll for less than a school year and may register as special students.

ATTENDANCE

Students are expected to be in attendance at all class sessions. If a student has to be excused from a class, he must get permission from the main office before the class is in session, and he will be requested to sign an excuse slip. All students who are tardy or absent from school are requested to sign a slip before entering class. All tardiness, excuses and days absences are kept on file and accumulated against the student as days and hours of absence.

All class cuts, tardiness, and other emergencies have to be made up. The faculty is at the college every afternoon, Monday through Friday, or by appointment for this purpose. However, credit for class attendance cannot be made up.

NON-ATTENDANCE

Repeated unexcused absences may cause suspension or permanent interruption. Two warnings are given to the student for unsatisfactory attendance—absences, tardiness, class-cuts, and excessive excuses. If conditions have not improved after the second warning, the student is interrupted.

WITHDRAWAL

To withdraw from the college, a student must present written consent from his parents, if under 21 years of age.

The school reserves the right to dismiss a student for unsatisfactory conduct after two warnings have been given to the student. Repeated infringement upon, or violations of school rules and regulations, is sufficient reason for dismissal.

VETERANS INFORMATION

New Hampshire College of Accounting and Commerce was the first Business College to be approved for the training of Veterans in the State of New Hampshire. The college is presently approved for the training of Korean War Veterans, Disabled veterans, and for children of Veterans under P. L. 634.

APPROVED FOR ENTRANCE OF FOREIGN STUDENTS

Students from foreign countries may enter under visa. Authorization permitting such entrance, dated December 29, 1960, states that pursuant to the provisions of Title 8 Code of Federal Regulations, approval as a school for non-immigrant students under the Immigration and Nationality Act has been granted New Hampshire College of Accounting and Commerce.

FACULTY

MARY C. DIONNE—B.S. in Commercial Education, Boston University.
Instructor in Business English and Secretarial Subjects;
on staff at NHCAC since 1949. Several years of teaching
experience, in business colleges, high school, and
private school. A wide range of office experience.

BERNARD L. EKMAN—B.S., M.B.A., C.P.A., University of New Hampshire,
New York University Graduate School of Business Administration. Certified Public Accountant in New York
and New Hampshire.
Instructor in accounting and business administration
subjects on staff at NHCAC since 1960.
Formerly on controller's staff of United Merchants and
Manufacturers, Inc., and senior accountant with New
York office of Touche, Niven, Bailey and Smart.

GEORGE McELROY—B.A., M.A. St. Anselm's College, University of New
Hampshire, Georgetown University, Washington University, University of California.
Instructor in Psychology; on staff at NHCAC since
1948. Guidance Director; several years' experience in
psychiatric work in the services; ten years Director of
Education and Rehabilitation in Rhode Island State
Prison, and head of Juvenile Probation Course, Manchester.

DOROTHY ROGERS—B.S. Simmons College; Prince School of Retailing
Instructor of Retail Merchandising on staff at NHCAC
since 1958.
Has held executive position with several metropolitan
department stores; served as buyer for a Manchester
specialty store. A fashion consultant since 1953; Director
of the Union Leader Fashion Show. Authored a
fashion pamphlet for a national shoe distributor.

ROBERT A. ST. PIERRE—A. B., L.L.B., Assumption College; Boston University
School of Law.
Practicing Attorney in the States of New Hampshire
and Massachusetts; Federal District Court for District
of New Hampshire; Bail Commissioner, City of Manchester.
On staff at NHCAC since 1959.

ERNEST N. SEAVEY—B.B.A. Boston University.
Instructor in Advanced Accounting and Taxes, Business
Law, Business Mathematics and Business Organization;
on staff at NHCAC since 1947.
Several years' teaching experience—high school and
business schools, and seven years' experience in business
as auditor, public accountant, office manager and assistant
to bank cashier.

FACULTY (Continued)

EDWARD M. SHAPIRO—B.S. University of New Hampshire.
Administrative Dean, student advisor, instructor in
Typewriting and office machines; on staff at NHCAC
since 1957.
U.S. Army—16 months in Korea—Personnel Sgt. Major.

JEAN F. SILVER—B.S. University of New Hampshire, Trenton State
Teachers College, New Jersey.
Instructor in Business English and Secretarial Subjects;
on staff at NHCAC since 1957.
Instructor School for Deaf, Trenton, N. J. Private Secre-
tary to Head of Business Department at Trenton, Sales
(Retail) in Bloomingdale's, New York City, Public
Stenography and Clerical work, Court House, Elizabeth,
N. J.



Both formal and informal parties are
enjoyed by Students and Faculty.

ALUMNAE ASSOCIATION

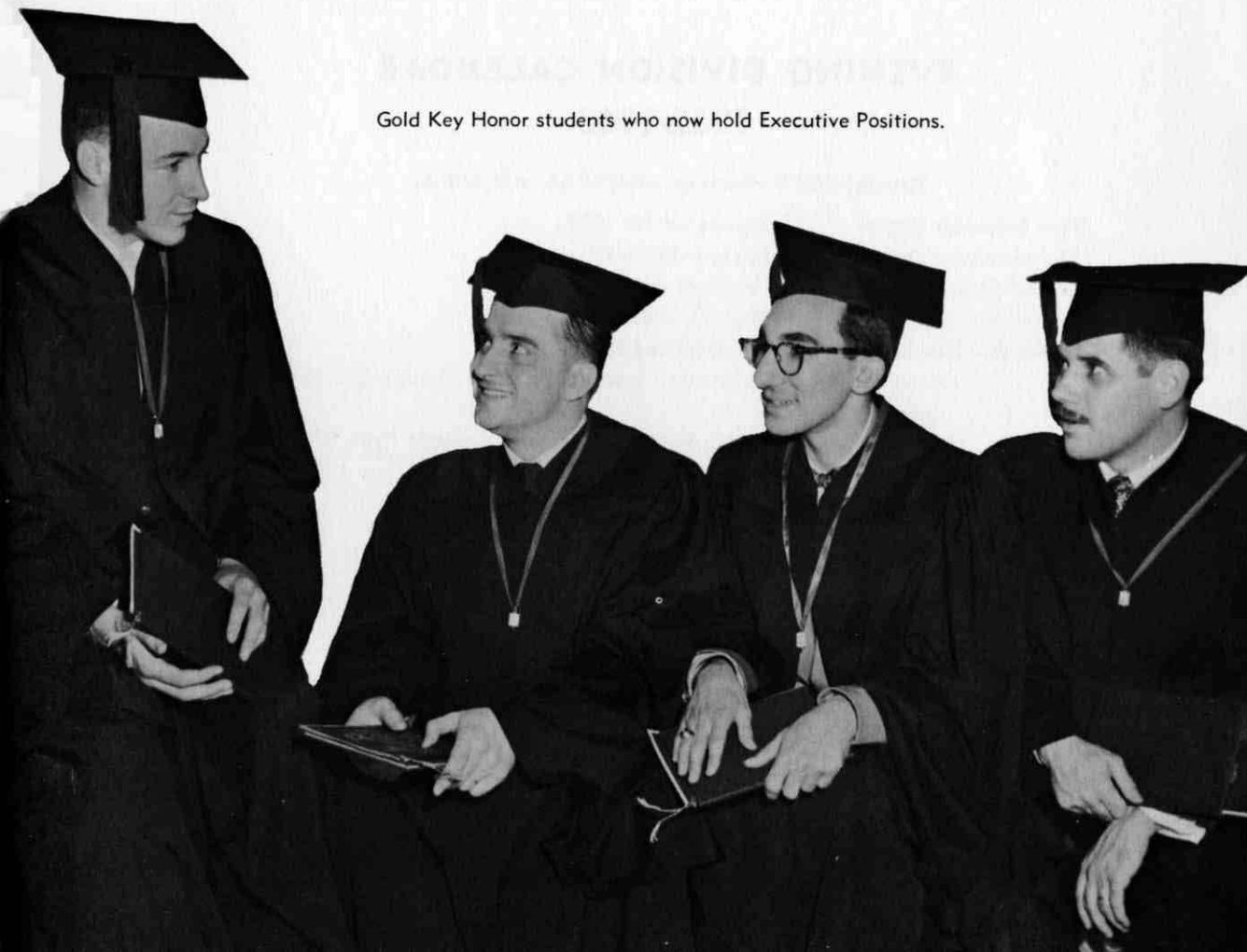
New Hampshire College of Accounting and Commerce has a loyal Alumnae Association. There are now more than two thousand graduates who are active in this program. The association meets regularly to serve its purpose of furthering the best interests of the college. Each year NHCAC graduates are invited to participate in the Alumnae meetings.

EVERYDAY IS VISITORS DAY

Visit NHCAC if you can, and see for yourself the modern facilities, the fine type of students, and the friendly, capable instructors.

The main office is open daily—Monday through Friday—8:00 A.M. to 5:00 P.M. During the evening school session, September through May, the offices are open Monday and Wednesday evenings from 6:30 P.M. to 9:30 P.M.; and at any other time by appointment.

Gold Key Honor students who now hold Executive Positions.



DAY DIVISION CALENDAR 1962-1963

Monday through Friday—8:00 A.M. to 1:05 P.M.

First Semester Begins	September 10, 1962
First Semester Ends	February 1, 1963
Second Semester Begins	February 4, 1963
Second Semester Ends	June 28, 1963
Summer Semester Begins	July 1, 1963
Summer Semester Ends	August 16, 1963
Holidays: November 22-23	Thanksgiving Recess
December 21-	Christmas Vacation (Classes to resume January 2)
January 2	
February 22	Washington's Birthday
April 8-12	Spring Vacation (Classes to resume April 15)
May 30	Memorial Day
July 4	Independence Day
April 22	Fast Day

EVENING DIVISION CALENDAR 1962-1963

Monday and Wednesday—6:30 P.M. to 9:30 P.M.

First Semester Begins	September 10, 1962
First Semester Ends	January 30, 1963
Second Semester Begins	February 4, 1963
Second Semester Ends	May 29, 1963
Holidays: November 21	Thanksgiving Recess
December 20-	Christmas Vacation (Classes to resume January 2)
January 2	
April 8-12	Spring Vacation (Classes to resume April 15)
*April 22	Fast Day

*Make-up Dates: April 23

