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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  
Twenty-ninth year

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



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

New Hampshire School 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.

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, 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 with years of teaching experience; but fully as important, is their training in the business world. They must have 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 are Certified Public Accountants, Public Accountants, Senior and Junior Accountants, Internal Revenue Agents, Stenographers, Secretaries, Bookkeepers, and Executive Assistants. 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.

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 equipment 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 will be awarded annually on general scholarship, aptitude for business, and need for assistance. Each applicant must be recommended by the principal of his high school. 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.

## **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.



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 the entire business can best be obtained. It 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 bookkeeping 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  
(21½ months)

STENOGRAPHIC  
(10 months)

## SENIOR ACCOUNTING AND BUSINESS ADMINISTRATION

Junior Accounting\*

### First Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Accounting I (Introductory)	170	8	Accounting II (Elementary)	45	2
Accounting II (Elementary)	40	2	Accounting III (Payroll)	30	1½
Business English I	60	3	Accounting IV (Principles)	170	8
Business Law I	60	3	Business Law II	60	3
Typewriting I	150	3	Typewriting II	42	2/3
Business Mathematics	60	3	Business English II	60	3
B. A. III (Psychology)	30	1½	Business Machines	40	1½
B. A. IV (Economics)	30	1½	B. A. I (Advertising)	30	1½
			B. A. V (Merchandising)	30	1½
			Spelling and Vocabulary	40	2
Total hours	600	25	Total hours	547	24 2/3

### Second Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Accounting V (Intermediate)	210	8	Accounting VI (Advanced)	210	8
Accounting VIII (Cost)	120	6	Accounting IX (Taxes)	90	4
Accounting VII (Systems)	170	8	Accounting X (Auditing)	90	4
B. A. II (Business Organization and Management)	30	1½	Business Machines	60	1
B. A. VII (Salesmanship)	30	1½	B. A. VI (Public Speaking)	30	1½
Filing and Indexing	40	2	Typewriting II	38	1/3
			Penmanship	30	0
Total hours	600	27	Total hours	548	18 5/6

\*26 semester credits in Accounting are required.

Diplomas and/or Certificates granted at Senior Accounting, Junior Accounting, Senior Bookkeeping, and Bookkeeping levels.

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

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

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

The college reserves the right to change or substitute a business administration subject.

# EXECUTIVE SECRETARIAL

## First Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Shorthand I	120	2	Shorthand II	90	3
Typewriting	100	1 2/3	Typewriting II	125	2
Accounting I (Introductory)	170	8	Accounting II (Elementary)	85	4
Business English I	60	3	Accounting III (Payroll)	30	1 1/2
Business Mathematics	60	3	Accounting IV (Principles)	70	3
B. A. III (Business Psychology)	30	1 1/2	Business English II	60	1 1/2
			B. A. I (Advertising)	30	1 1/2
			B. A. V (Merchandising)	30	1 1/2
Total hours	540	19 1/6	Total hours	520	18

## Second Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Shorthand III	90	3	Shorthand IV	90	3
Secretarial Duties and Functions	70	3	Shorthand V	90	3
Typewriting III	75	1 1/4	*Accounting V (Intermediate)	170	8
Accounting IV (Principles)	100	5	Dictaphone	40	2/3
Office Machines	72	1	B. A. IV (Economics)	30	1 1/2
Penmanship	40	0	B. A. VI (Public Speaking)	30	1 1/2
B. A. II (Business Organization and Management)	30	1 1/2	Spelling and Vocabulary	40	2
Business Law I	60	3	Business Law II	60	3
Total hours	537	17 3/4	Total hours	550	22 2/3

\* Taxes, Cost, or Auditing can replace Accounting V.  
 Accounting I, II, IV, V may overlap between semesters.  
 Shorthand I, II, III may overlap between semesters depending upon the student's background.  
 The college reserves the right to change or substitute a business administration subject.

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 (Introductory)	170	8	Accounting II (Elementary)	85	4
Business English I	60	3	Accounting III (Payroll)	30	1 ½
Business Law I	60	3	Accounting IV (Principles)	70	3
Business Mathematics	60	3	Business English II	60	3
			Business Law II	60	3
			B. A. III (Business Psychology)	30	1 ½
Total hours	540	20	Total hours	550	21

## Second Year

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Shorthand III	90	3	Shorthand IV	30	1
Shorthand IV	60	2	Shorthand V	90	3
Secretarial Duties & Functions	70	3	Accounting IX (Taxes)	90	3
Accounting IV (Principles)	100	5	Typewriting V (Legal)	90	3
Office Machines	72	1	Dictaphone	40	2/3
Penmanship	40	0	Legal Office Practice	120	4
Legal Terminology	30	1 ½	Business Machines	60	1
Typewriting III	75	1 ¼	B. A. VI (Public Speaking)	30	1 ½
Total hours	537	16 ¾	Total hours	550	17 1/6

Accounting I, II, IV may overlap between semesters.

Shorthand I, II, III, IV may overlap between semesters.

The college reserves the right to change or substitute a business administration subject.

The Advanced Typing Class



## SECRETARIAL

First Semester			Second Semester		
	Clock Hrs.	Cr.		Clock Hrs.	Cr.
Shorthand I	120	2	Shorthand II	90	3
Typewriting I	110	1 2/3	Shorthand III	90	3
Accounting I (Introductory)	170	8	Typewriting II	115	2
Business English I	60	3	Accounting II (Elementary)	85	4
Business Mathematics	60	3	Secretarial Duties	60	3
Spelling and Vocabulary	40	2	Office Machines	57	1
			B. A. V (Merchandising)	30	1 1/2
			Business English II	60	3
Total hours	560	19 2/3	Total hours	587	20 1/2

## 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	90	1 1/3
Typewriting I	140	2 1/3	Dictaphone & Practice	40	2/3
Business Mathematics	60	3	Filing and Indexing	40	2/3
Office Machines	60	1	Secretarial Duties	60	3
B. A. III (Business Psychology)	30	1 1/2	Office Machines	60	3
Total hours	560	15 5/6	Total hours	440	14 2/3



Secretarial students learn business procedures on field trips to local banks and offices.

## 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, payrolls 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 interesting and also worthwhile.

## EVENING DIVISION PROGRAM

### COURSES OFFERED

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

## ADVANCED ACCOUNTING

		Clock Hours	Semester Hours
<b>1st Year</b>			
Typing		52½	2½
Accounting 1	Elementary	157½	7½
Totals		210	10
<b>2nd Year</b>			
Business Law		52½	2½
Accounting 2	Elementary	78¾	3¾
Accounting 4	Principles	78¾	3¾
Totals		210	10
<b>3rd Year</b>			
Business Machines		26¼	1¼
Accounting 4	Principles	78¾	3¾
Accounting 3	Payroll	26¼	1¼
Accounting 5	Intermediate	78¾	3¾
Totals		210	10
<b>4th Year</b>			
Accounting 6	Advanced	105	5
Accounting 8	Cost	52½	2½
Accounting 9	Taxes	52½	2½
Totals		210	10
<b>5th Year</b>			
English		52½	2½
Accounting 10	Auditing	52½	2½
Accounting 7	Systems	105	5
Totals		210	10

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	Semester Hours
<b>1st Year</b>			
Shorthand I	(Gregg or Speedwriting)	52½	2½
Typewriting		105	5
Business English		52½	2½
Totals		210	10
<b>2nd Year</b>			
Shorthand Ia	Review and Dictation	52½	2½
Accounting I	Elementary	157½	7½
Totals		210	10
<b>3rd Year</b>			
Shorthand II	Dictation and Transcription	52½	2½
Accounting II	Elementary	78¾	3¾
Accounting IV	Principles	78¾	3¾
Totals		210	10
<b>4th Year</b>			
Shorthand IIa	Dictation and Transcription	26¼	1¼
Accounting IV	Principles	78¾	3¾
Accounting III	Principles, or Dictaphone or Transcription	26¼	1¼
Shorthand III	Dictation and Transcription	78¾	3¾
Totals		210	10

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

<b>1st Year</b>	<b>Clock Hours</b>	<b>Semester Hours</b>
Shorthand 1a (Gregg or Speedwriting)	52½	2½
Shorthand 1b	52½	2½
Business English	52½	2½
Typewriting	52½	2½
<b>Totals</b>	<b>210</b>	<b>10</b>
<b>2nd Year</b>		
Shorthand 2a	52½	2½
Shorthand 2b	26¼	1¼
Shorthand 3a	26¼	1¼
Typewriting	105	5
<b>Totals</b>	<b>210</b>	<b>10</b>
<b>3rd Year</b>		
Shorthand 3b	52½	2½
Typewriting	26¼	1¼
Dictaphone Practice and Transcription	26¼	1¼
<b>Totals</b>	<b>105</b>	<b>5</b>

## CLERICAL AND MACHINES

The primary purpose of this course is to offer to those not interested in accounting or shorthand 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.

<b>One Year</b>	<b>Clock Hours</b>	<b>Semester Hours</b>
Business English I	52½	2½
Typewriting I	52½	1¼
Machines	105	2½
<b>Totals</b>	<b>210</b>	<b>6¼</b>



Sailboat Regatta, Lake Massabesic

## 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.

## SUMMER SCHOOL PROGRAM

### Choose One or More of the Following Subjects

#### Special Typewriting Course

Typewriting I (2 periods per day)

Rhythm Typing scientifically taught with Voice-O-Matic Tapes. An elementary course in beginning typewriting and is open to anyone interested in learning typewriting for personal use or business.

#### Speedwriting Shorthand

The primary purpose of Speedwriting Shorthand is to teach a shorthand that can be easily mastered in one summer; and at the same time one that fully meets the needs of business dictation. The course also includes Life-Time placement service, Life-Time Free Brush-Up courses and Free transfer privileges at 450 Speedwriting schools.

#### Accounting

	Credit
Accounting I (Introductory)	8
Accounting II (Elementary)	4
*Accounting III (Payroll and Social Security)	1 ½
Accounting IV (Principles)	8
Accounting V (Intermediate)	8
Accounting VI (Advanced)	8
Accounting VII (Systems)	8

\* The College reserves the right not to give a course if there is not a sufficient number of interested students.

#### Shorthand and Typing

	Credit
Dictaphone Practice and Transcription	1
Shorthand I (Gregg Simplified)	2
Shorthand II (Gregg Simplified) Dictation 60-80	3
Shorthand III (Gregg Simplified) Dictation 80-100	3
Typewriting I (Theory and 40 w.p.m.)	1
Typewriting II 40-50 w.p.m., Letter-writing, Tabulations and Business Forms	2

#### Special Office Machines Course

For students and teachers who want a working knowledge of various office machines, a special summer course can be arranged to learn the Comptometer, ten key adding machine, full bank adding machine, mimeoscope and mimeograph, calculator, bookkeeping machine and dictaphone practice. Typewriting can be included as a part of the course.

A student will have a chance to become an expert operator in any specific machine he desires.

# WHAT THE SUBJECTS COVER

## ACCOUNTING

### **Accounting I and II—Elementary** (Theory and Executive)

No previous knowledge of bookkeeping required. Executive accounting defines accounting objectives and gives the fundamental principles of accounting, 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**

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**

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 and VI—Intermediate and Advanced Accounting**

An advanced course in accounting theory and practice as recommended by the American Institute of Accountants. Analysis and interpretation of financial statements and related matters. Working and fixed capital analysis; ratios; income account analysis; receiverships; installment and consignment sales and branch accounting; consolidated balance sheets and operating statements for holding companies and subsidiaries; mergers, estates and trusts, budgets; foreign exchange accounting and CPA problems.

### **Accounting VII—Constructive Accounting (System Building)**

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**

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**

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**

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.

## **BUSINESS ADMINISTRATION**

### **Business Administration I—Advertising**

Advertising in business, psychology of advertising media; preparation of copy, catalogs, bulletins, house organs, sales letters, and follow-up systems; printing techniques; type, illustrations, color processes; checking results; newspaper, periodical and retail store

advertising; functions of the advertising agency; proofreading; study of various samples and styles of advertising copy.

#### **Business Administration II—Business Organization and Management**

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**

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, analyzing others, influencing behavior, measurement 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**

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**

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**

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**

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

## **GENERAL BUSINESS**

### **Business Law I and II**

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

An entire semester, consisting of a review of the fundamentals of arithmetic and stressing quick methods. The application of mathematics to business, such as percentage, discounts, interest, ratios, invoicing, pricing merchandise, and computing profit or loss.

### **Clerical Procedure**

Covers the clerical procedures to be followed by the general office worker in the various departments of an organization.

### **English I and English II**

This course is designed to give a thorough and practical study of English as it applies to business letter writing. It includes a review of the principles of grammar, punctuation, capitalization, and other mechanics of writing. Business vocabulary and oral English are stressed. Report writing is given considerable attention.

### **Filing and Indexing**

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

### **Legal Office Procedure**

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.

### **Office Machines**

A course of instruction on such office machines as adding machines, calculating machines (including comptometer), book-keeping, billing and posting machines, dictaphone and mimeograph machines.

### **Penmanship**

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

Group discussions are encouraged, particularly in the Accounting Courses.





## **SECRETARIAL**

### **Secretarial Duties and Functions**

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)**

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)**

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)**

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)**

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)**

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)**

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.

### **Speedwriting Shorthand**

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)**

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)**

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)**

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**

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

### **Typewriting V**

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

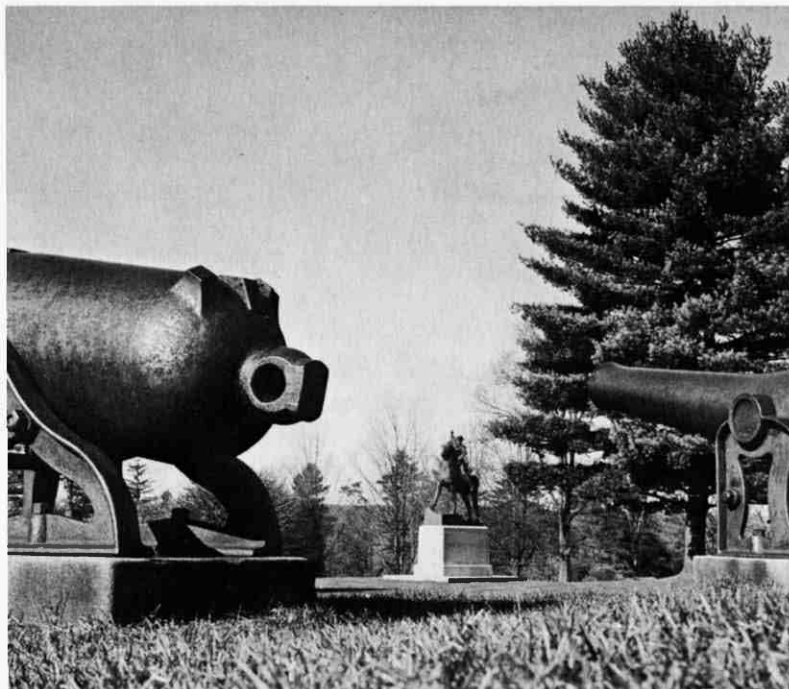
Tuition	\$50.00 a month
Registration fee	10.00 (first year)
*Books and supplies	35.00 each semester

### 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.



Historic Manchester—Stark Park

# **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.

## **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.

## **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      B = 80-89      C = 70-79      D = below 70

## **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.

## FACULTY

FRANK S. CHASE—B.Ed. Salem Teachers College, Salem, Mass. A.B. Muhlenberg College, Allentown, Pa. Yale School of Education.

Instructor in Accounting, Business Machines, Salesmanship, Business Law, Merchandising, Advertising; on staff at NHCAC since 1957.

Head of Business Department, New Philadelphia (Pa.) High School; Hillhouse High School, New Haven, Conn.; instructor, Quinnipiac College, New Haven, Conn.; Personnel Manager, Eureka Vacuum Cleaner Corp.; Sales Manager, Apex Distributors; Sales Promotion, Sears, Roebuck & Co., Boston, Mass.

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.

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.

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.

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.

## **FACULTY (Continued)**

**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 Secretary 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.

**RICHARD WHITE**—B.A. University of Pittsburgh.

Instructor in Public Speaking and Economics; on staff at NHCAC since 1953.

Several years of experience teaching and training youth groups, with administrative experience as Program Director and Assistant Director of various Boys' Clubs. Presently, Executive Director of the Manchester Boys Club.



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

### **ALUMNAE ASSOCIATION**

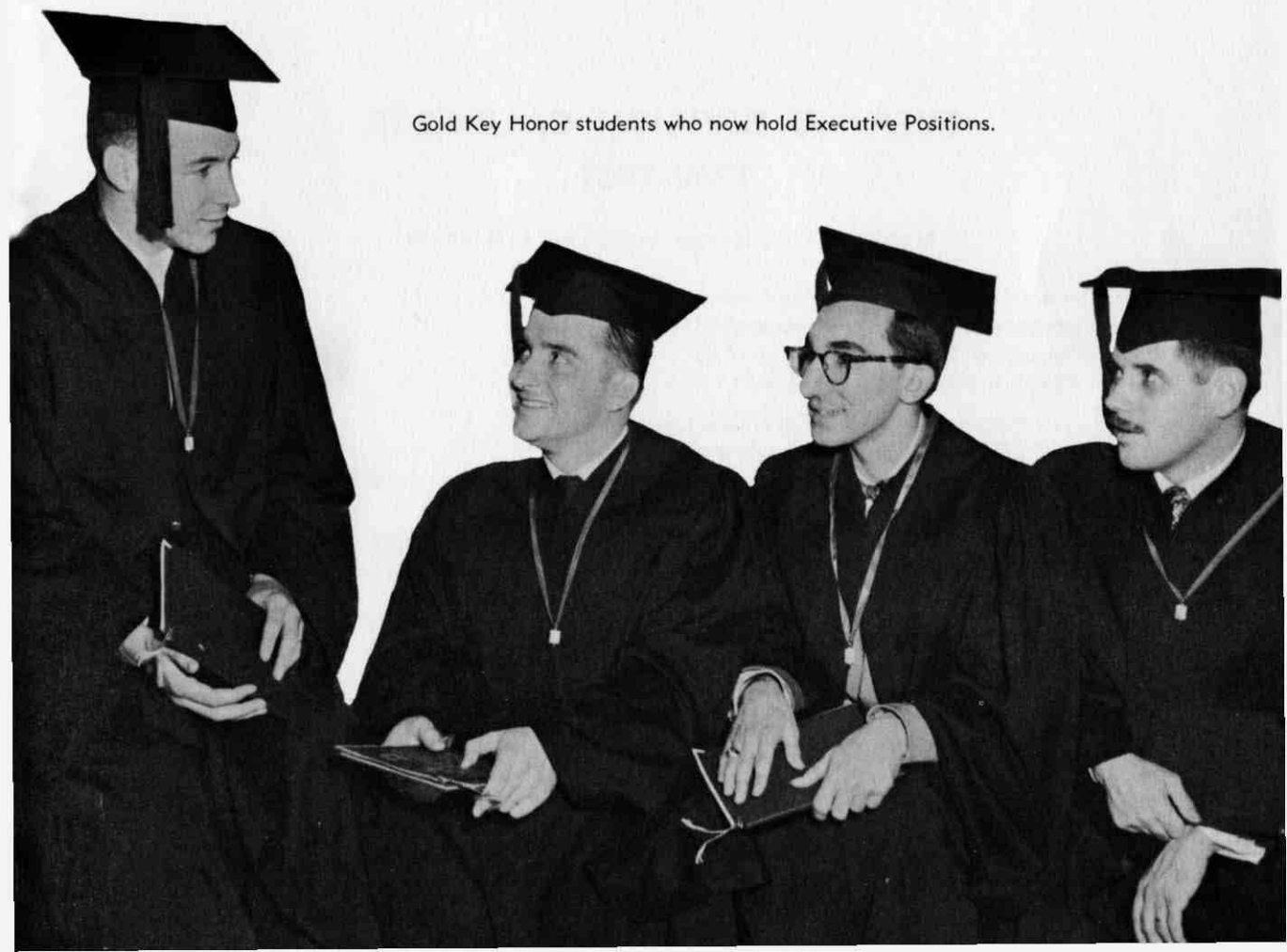
New Hampshire College of Accounting and Commerce has a loyal Alumnae Association. There are now more than two thousand graduates who are active in this program. The association meets regularly to serve its purpose of furthering the best interests of the college. Each year NHCAC graduates are invited 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, Tuesday, 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 1960-1961

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

First Semester Begins	September 8
First Semester Ends	February 3
Second Semester Begins	February 6
Second Semester Ends	June 30
Summer Semester Begins	July 5
Summer Semester Ends	August 18
Holidays: October 12	Columbus Day
November 11	Veterans Day
November 24-25	Thanksgiving Recess
December 23-	
January 2	Christmas Vacation (Classes to resume January 3)
February 22	Washington's Birthday
April 3-7	Spring Vacation (Classes to resume April 10)
April 25	Fast Day
May 30	Memorial Day
July 4	Independence Day (No school July 3)

## EVENING DIVISION CALENDAR 1960-1961

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

First Semester Begins	September 12
First Semester Ends	January 18
Second Semester Begins	January 23
Second Semester Ends	May 31
Holidays: *October 12	Columbus Day
November 23	Thanksgiving Recess
December 26-28	Christmas Vacation (Classes to resume January 4)
*February 22	Washington's Birthday
April 3-5	Spring Vacation (Classes to resume April 10)
*April 24	Fast Day

\* Make-up dates: October 11, February 21, April 25

