

mittee think it desirable, in the following towns or some of them, and at such place or places in those towns as the Committee may decide:—

Birmingham, Bristol, Liverpool, Manchester, Newcastle-on-Tyne, Sheffield.

The Committee shall appoint at least two Fellows of the Institute to preside at the Preliminary Examination held at each of the above towns.

79. The Preliminary Examinations shall be conducted wholly in writing, in the following subjects, viz. :—

1. Writing from dictation.
2. Writing a short English composition.
3. Arithmetic.
4. Algebra, to Quadratic Equations (inclusive).
5. Euclid (the first four books).
6. Geography.
7. History of England.
8. Latin (Elementary).

And also in any two of the following subjects, one of which, at least, must be a language, to be selected by the Candidate :—(1.) Latin ; (2.) Greek (Ancient) ; (3.) French ; (4.) German ; (5.) Italian ; (6.) Spanish ; (7.) Higher Mathematics ; (8.) Physics ; (9.) Chemistry ; (10.) Animal Physiology ; (11.) Zoology ; (12.) Botany ; (13.) Electricity, Magnetism, Light and Heat ; (14.) Geology ; (15.) Stenography.

80. At least four months before the day appointed for holding any Preliminary Examination, the Examination Committee shall prepare a list of the books (if any) selected by them for the Examination of Candidates in the above-mentioned optional subjects, and a copy of such list shall be furnished to any person applying for the same.

81. Every candidate shall, in the notice given to the Council of his desire to be examined at the Preliminary Examination, state the two optional subjects in which he proposes to be examined under these regulations, and the place at which he wishes to be examined, together with his age and residence, and place or mode of education.

82. For the purpose of the Preliminary Examinations held out of London, the papers set by the Examiners shall be transmitted in a sealed packet to those Fellows of the Institute who have been appointed, as hereinbefore mentioned, to preside. The said Fellows shall open the packet in the presence of the Candidates, and shall require the Candidates, in their presence, to write from dictation, and give written answers to the papers so transmitted, and the said Fellows shall, without delay, seal up and send to the Committee the writing from dictation and the answers so written.

Intermediate Examinations.

83. Every Articled Clerk shall, after the expiration of one-half of the term of service prescribed by section 12 of the Charter, pass an Intermediate Examination to test the progress he has made in professional knowledge ; but if his service commenced before the date of the Charter, he shall not be required to present himself for such Intermediate Examination.

84. The Intermediate Examination shall be held at the offices of the Institute, or at such other place as the Committee may from time to time appoint, during the second week of June and the second week of December in each year, or at such further or other times as the Council may from time to time direct.

85. The Intermediate Examination shall be

conducted in writing, in the following subjects, viz. :—

1. Bookkeeping and Accounts (including Partnership and Executorship Accounts).
2. Auditing.
3. The Rights and Duties of Liquidators, Trustees, and Receivers.

Provided that the Council, by the votes of three-fourths of such Members of the Council as are present and voting at a meeting of the Council specially convened with notice of this object, may add to, take from, or alter such subjects.

Final Examinations.

86. Save as in these Bye-laws provided, every person who is not entitled under the Charter or Bye-laws to be admitted without examination shall, before applying to be admitted a Member, pass a Final Examination to test his professional acquirements.

87. A person who passes the Intermediate Examination shall not present himself for the Final Examination within two years thereafter, except that Graduates of a University who have been articled for three years only, may present themselves for the Final Examination one year after passing the Intermediate Examination—save that the Examination Committee may for any reasonable cause admit any such person to be examined at any time after the expiration of his term of service.

88. The Final Examination shall be held at the offices of the Institute or at such other place as the Examination Committee may from time to time determine, in the third week of June and the third week of December in each year, or at such further or other times as the Council may from time to time direct.

89. The Final Examination shall be conducted in writing in the following subjects, viz. :—

1. Bookkeeping and Accounts (including Partnership and Executorship Accounts).
2. Auditing.
3. The Rights and Duties of Liquidators, Trustees, and Receivers.
4. The Principles of the Law of Bankruptcy.
5. The Principles of the Law relating to Joint Stock Companies.
6. The Principles of Mercantile Law.
7. The Principles of the Law of Arbitrations and Awards.

Provided that the Council by the votes of three-fourths of such members of the Council as are present and voting at a meeting of the Council, specially convened with notice of this object, may add to, take from, or alter such subjects.

Examinations Equivalent to Final.

90. The Council may, at a meeting convened as prescribed by section 14 of the Charter, and in exercise of the powers thereby conferred, elect as an Associate any Candidate for admission as a Fellow or Associate who, having been in practice, or having been employed as a Public Accountant's Clerk, prior to the commencement of the first Bye-Laws made under the Charter (21st March, 1882) has, up to the date of his application, been continuously five years in practice or employed as a Public Accountant's Clerk, or partly in practice and partly so employed, and who has passed an Examination by the Examiners of the Institute equivalent to the Final Examination under the Charter. Provided that every person who, by this Bye-Law or by Bye-Law 36, may be admitted under section 14 of the Charter, upon his passing an Examination equivalent to the Final Examination, shall give the same notice of his intention to present himself for Examination as is required of Candi-