An. Code, sec. 146. 1904, sec. 132. 1888, sec. 95. 1867, ch. 386, sec. 4.

167. If any factor or agent entrusted for the purpose of sale with any goods or merchandise, or entrusted with any bill of lading, warehouse-keeper or wharfinger certificates or warrant, or order for delivery of goods or merchandise, shall, for his own benefit, or in violation of good faith, deposit or pledge any such goods or merchandise, or any of the said documents as a security for any money or negotiable instrument borrowed or received by such factor or agent at or before the time of making such deposit or pledge or intended to be thereafter borrowed or received, every such offender shall be guilty of a misdemeanor, and being convicted thereof shall be imprisoned in the penitentiary for a term of not more than ten years nor less than three years, and be fined not more than five thousand nor less than one thousand dollars; but no such factor or agent shall be liable to any prosecution for depositing or pledging any such goods or merchandise, or any of the said documents, in case the same shall not be made a security for or subject to the payment of any greater sum of money than the amount which, at the time of such deposit or pledge, was justly due and owing to such factor or agent from his principal, together with the amount of any bill or bills of exchange drawn by or on account of such principal, and accepted by such factor or agent.

An. Code, sec. 147. 1904, sec. 133. 1888, sec. 96. 1867, ch. 386, sec. 5.

168. Nothing in the three preceding sections contained, nor any proceeding, conviction or judgment to be had or taken thereupon against any banker, broker, merchant, factor, attorney or other agent as aforesaid, shall prevent, lessen or impair any remedy at law or in equity, which any party aggrieved by any such offense might or would have had if the said three sections had not been passed; but nevertheless the conviction of any such offender shall not be received in evidence in any action at law or suit in equity against him; and no banker, broker, merchant, factor, attorney or other agent as aforesaid shall be liable to be convicted by any evidence whatever as an offender against these sections in respect of any act done by him, if he shall at any time previous to his being indicted for such offense have disclosed such act on oath in consequence of any compulsory process of any court of law or equity in any action, suit or proceeding which shall have been *bona fide* instituted by any party aggrieved.

1924, ch. 365.

169. Any partner who shall with fraudulent intent convert or appropriate to his own use any money, securities, assets or property of a partnership, or who shall with fraudulent intent make, or cause to be made, any false entry of any partnership transaction in the books or records of such partnership, or who shall with fraudulent intent fail or omit to make, or cause to be made, any entry in the partnership books or records to show the true state of any transaction relating to the partnership business or involving the use or disposition of partnership funds or property, shall be guilty of a misdemeanor, and upon conviction thereof, shall be imprisoned in the Penitentiary or House of Correction for a term of not