

J.D./MASTER OF SCIENCE IN ACCOUNTANCY

Overview

This program is designed for J.D. students who have an interest in obtaining a masters in accounting. These students may be interested in working for a public accounting firm or in the financial industry; or in financial/legal departments within a corporation. Some will be interested in taking the CPA exam, while others may not since they plan to practice in law and use the M.S. as an additional credential.

Admissions Process

- Students will be admitted to the Law School J.D. program and the MSA program separately. Typically students will begin in the Law School and then start the master's program in their second year of Law School. However, it is possible for students in the MSA program to apply to the Law School, be accepted, and begin the joint degree program/first year of the J.D. program the following year. (M.H.A. students need to save 6 credits to be completed after they begin their J.D. program.)
- Applications to the MSA program are handled on a rolling basis; however, it is recommended that applications be submitted by March 15 for the fall semester. The GRE or GMAT will not be required; the student's LSAT scores will be used instead. Once a student applies, the Business School will request the student's Law School application from the Law School. There are a set of prerequisites for the MSA program. Students who complete their undergraduate degree in accounting from an AACSB-accredited institution (with 6 credits of tax courses offered by an Accounting department) will normally meet the prerequisites for the MSA program. If not, it is possible to take an Accounting Summer Intensive Program to complete the prerequisites.

Curriculum Requirements

Code	Title	Credit Hours
J.D. Requirements including the following: ¹		82
Required		
LAW 100	Business Association	4
LAW 105	Federal Income Tax I	4
Electives (at least 6 credits from the following list):		
LAW 101	Commercial Law: Secured Transactions	4
LAW 102	Commercial Law: Payment Systems and Negotiable Instruments	4
LAW 103	Corporate Tax	3
LAW 104	Securities Regulation	3
LAW 109	Banking Law	3
LAW 110	Bankruptcy	3
LAW 127	Partnership Tax	3
LAW 140	Taxation of Business Entities	3
LAW 174	Mergers and Acquisitions	3
LAW 185	SEC Investigations: Ponzi Schemes, Stock Manipulations, and Insider Trading	2
LAW 336	International Finance	3
M.S. Requirements		24
Required: M.S. Assurance Track		
ACC 522	Advanced Issues in Auditing	3
ACC 530	International Financial Reporting Standards	1
ACC 572	Advanced Financial Analysis	2
ACC 610	Capstone: Financial Reporting Research	2
ACC 622	Advanced Issues in Auditing	3
ACC 628	Introduction to Accounting Analytics	2
ACC 630	International Financial Reporting Standards	1
ACC 648	Accounting for Income Taxes	2
ACC 672	Financial Statement Analysis	2
BUS 300	Critical Thinking and Persuasion for Business	3
Required: M.S. Corporate Track		
ACC 530	International Financial Reporting Standards	1
ACC 572	Advanced Financial Analysis	2

ACC 606	Internal Auditing	2
ACC 610	Capstone: Financial Reporting Research	2
ACC 628	Introduction to Accounting Analytics	2
ACC 630	International Financial Reporting Standards	1
ACC 648	Accounting for Income Taxes	2
ACC 672	Financial Statement Analysis	2
BUS 300	Critical Thinking and Persuasion for Business	3
Electives (at least 6 credits from the following list):		
LAW 101	Commercial Law: Secured Transactions	4
LAW 102	Commercial Law: Payment Systems and Negotiable Instruments	4
LAW 103	Corporate Tax	3
LAW 104	Securities Regulation	3
LAW 109	Banking Law	3
LAW 110	Bankruptcy	3
LAW 127	Partnership Tax	3
LAW 140	Taxation of Business Entities	3
LAW 174	Mergers and Acquisitions	3
LAW 185	SEC Investigations: Ponzi Schemes, Stock Manipulations, and Insider Trading	2
LAW 336	International Finance	3
Total Credit Hours		106

¹ Since all J.D. students are permitted to take up to 6 credits of non-law graduate level courses, the Law School will apply 6 credits of the M.S. courses to the J.D. for conferral of the J.D. degree.

Sample Plan of Study

3-Year Program with 1 Summer

Year One		
Fall		Credit Hours
LAW 11	Civil Procedure I	3
LAW 12	Contracts	4
LAW 13	Elements	3
LAW 15	Torts	4
LAW 19	Legal Communication and Research I	2
Credit Hours		16
Spring		
LAW 14	Property	4
LAW 16	Criminal Procedure	3
LAW 17	U.S. Constitutional Law I	4
LAW 29	Legal Communication and Research II	2
Law Elective		3
Credit Hours		16
Summer		
Upper Level Law Courses		6
Credit Hours		6
Year Two		
Fall		
Upper Level Law Courses		14
M.S. Courses		2
Credit Hours		16
Spring		
Upper Level Law Courses		12

M.S. Courses	6
Credit Hours	18
Year Three	
Fall	
Upper Level Law Courses	10
M.S. Courses	8
Credit Hours	18
Spring	
Upper Level Law Courses	8
M.S. Courses	8
Credit Hours	16
Total Credit Hours	106