

Dual JD/MS-Accounting (Juris Doctor / Master of Science in Accounting)

The Dual JD/MSA degree program prepares students to practice law in specialized business, accounting, and tax related areas where obtaining the additional credential of the MSA will help advance their careers with potentially only one additional semester of coursework.

The student must meet, independently, the entry requirements of both the JD program and the MSA program to be admitted to the Dual JD/MSA program. With the appropriate background, applicants admitted to the James E. Rogers College of Law will likely be admitted to the MSA program. The LSAT or GRE may be accepted in lieu of the GMAT when applying to the MSA program for the dual degree.

University policy on dual degrees stipulates that a maximum of 50% of the credit hours for the shorter program may be counted toward both degrees. Therefore, the JD/MSA degree requires a minimum total of 103 units.

In summary:

The student must meet the prerequisite requirements for both degrees.

JD Degree requirements: 88 units of coursework

MSA Degree requirements: 30 units of coursework

However, up to 15 units of course work may be counted toward both degrees, as described below.

Specifically, to receive the dual degree, the following are required:

- For the JD degree:
 - 73 units of JD courses
 - 12 units of JD courses that count toward both degrees
 - 3 units of specific core Accounting courses that count toward both degrees
 - 88 units: meets requirement for MSBA degree**

- For the MSA degree:
 - 15 units of core Accounting courses
 - 3 units of specific core Accounting courses that count toward both degrees
 - 12 units of JD courses that count toward both degrees*
 - 30 units: meets requirement for the MSA degree**

- **For the JD/MSA dual degree: 88 JD degree units + 30 MSA degree units – 15 double counted units = 103 total units**

*The MSA degree as approved allows up to 12 units of non-accounting business electives.

MSA Coursework

Prerequisites

The following are considered prerequisite courses for the MSA program. Some of these courses can be completed during the program, but are not counted towards the units needed to complete the MSA degree. However, courses taken at a graduate level can count as elective units towards the JD program (up to 15 units of non-LAW prefix courses can count towards the JD degree).

Accounting Prerequisite Courses	Units	Main Campus Offering	Prerequisites
ACCT 200/210: Introduction to Financial/Managerial Acct. (can be taken as ACCT 599 Independent Study)	3 - 6	Indep. Study - Fall, Spring, & Summer	None
ACCT 310: Cost Accounting (or ACCT 545 a 2 unit MBA course if space permits)	3	Fall & Summer	210
ACCT 500A: Intermediate Financial Accounting I	3	Fall, Spring, & Summer	200
ACCT 500B: Intermediate Financial Accounting II	3	Fall, Spring, & Summer	500A
ACCT 520: Principles of Federal Taxation (LAW 646 can satisfy this prerequisite)	3	Fall, Spring, & Summer	200 concurrent

Accounting Courses

Students must take 18 units of Accounting (ACCT prefix) courses. Nine of these units must come from the list of core courses. The nine additional accounting units can come from the core list or the secondary list of accounting courses. Three of the accounting units from the below lists will also count towards the JD program requirements.

Core Accounting Courses – 9 units minimum	Units	Main Campus Offering	Prerequisites
ACCT 501: Advanced Accounting	3	Spring	ACCT 500B
ACCT 521: Business Law for Accountants	3	Fall & Spring	None
ACCT 522: Advanced Federal Taxation OR ACCT 647A: Corporate Taxation	3 3	Fall Spring	ACCT 520 or LAW 646 ACCT 520 or LAW 646
ACCT 531: Principles of Auditing	3	Fall	ACCT 500A concurrent
ACCT 554: Accounting Analysis of Financial Statements	3	Fall	ACCT 500B concurrent

Additional Accounting Courses	Units	Main Campus Offering	Prerequisites
ACCT 515: Ethics for Professional Accountants	3	Spring	200/210 concurrent
ACCT 529: Multijurisdictional Taxation	3	Spring	ACCT 520 or LAW 646
ACCT 530: Forensic & Investigative Accounting	3	Spring	ACCT 531
ACCT 532: Audit Simulation	3	Spring	ACCT 531
ACCT 553: Tax Research & Communication	3	Fall	ACCT 520 or LAW 646
ACCT 561: Accounting Information Systems	3	Fall/Spring	ACCT 500B concurrent
ACCT 562A: Technology for Accountants (Excel)	1	Fall/Spring	ACCT 200 concurrent
ACCT 562B: Technology for Accountants (QuickBooks)	1	Fall/Spring	ACCT 200
ACCT 562C: International Financial Reporting Standards	1	Fall/Spring	ACCT 500B concurrent
ACCT 572A: Accounting for Not-for-Profit Entities	3	Fall	ACCT 500B
ACCT 657 LLC, LLP, Partnership Tax	3	Fall	ACCT 520 or LAW 646
Other newly created ACCT courses as approved.			

There are some LAW & ACCT courses that are cross-listed (ex. ACCT/LAW 647A & ACCT/LAW 657). Dual degree students can take either section, however, they must take at least 18 units of ACCT prefix courses (as indicated in the previous section). Therefore, taking a cross-listed course in the LAW section will not count towards this requirement of the MSA program.

JD Elective Courses

In order to complete the requirements of the MSA degree, students must take 12 unit of JD courses that count as elective units for the MSA degree. See the JD Coursework section below for more detail on these courses.

JD Coursework

Students in the dual JD/MSA degree program may apply up to twelve units of course work in the College of Law towards the MSA degree. This includes courses in corporate structure and taxation, commercial law, securities regulation and industry, real estate, and international trade.

Examples include:

603I International Business and Investment Structuring 605 Property

611G Law and Finance of Banking

616 Business Organization

617 Corporate Finance

618 Antitrust Law

632 Federal and State Taxation of Multinational Transactions

633A UCCI Sales (Article 2)

633C Secured Transactions Article 9

633E Mergers and Acquisitions

638A Real Estate Transactions

638B Real Estate & Business Valuation

646 Federal Income Taxation

647 Corporate Taxation

647B Advanced Corporate Taxation

655P Corporate Governance

658 Securities Regulation

662A Bankruptcy and Related Issues

663 Introduction to Business Reorganization in Bankruptcy

666A International Investment Law

666B International Investment Law

Elective Courses

In addition to 85 units of JD coursework, dual degree students must take:

- 3 units of specific Accounting course work that counts towards both degrees, as previously indicated under the Accounting Courses section.
- Students can also count accounting prerequisite courses taken at the graduate level towards their JD program, but not to exceed 15 total ACCT units applied towards the JD (which includes the 3 units in the previous bullet point).

Program Timing

Students should begin in the JD program. If they have any outstanding accounting prerequisite courses that need to be taken, these courses should be incorporated during their initial semesters in the JD program if possible. Students should plan to apply to and complete the MSA program at the end of their dual degree program in order to minimize the number of semesters in which the Eller Graduate Program fee will be assessed.

Sample Plans of Study

Assuming All Accounting Prerequisites Are Satisfied (i.e. ACCT Undergraduate Student)

	1st Fall		1st Spring		2nd Fall		2nd Spring		3rd Fall		3rd Spring		4th Fall		
	Course	Units	Course	Units	Course	Units	Course	Units	Course	Units	Course	Units	Course	Units	
	LAW 600A	4	LAW 602	3	LAW 608	4	LAW 609	3	LAW 650	3	ACCT 501	3	ACCT 531	3	
	LAW 601A	4	LAW 603B	2	LAW 653A	3	LAW 615	3	LAW Elective	3	ACCT 515	3	ACCT 657	3	
	LAW 603A	3	LAW 605	4	LAW 616	3	LAW 615D	3	LAW Elective	3	ACCT 529	3	LAW Elective	3	
	LAW 604A	4	LAW 606	3	LAW 615B	3	LAW 633C	3	LAW Elective	2	ACCT 647A	3	LAW Elective	3	
	LAW 679B	1	LAW Elective	3	LAW 619	3	LAW 612	3			LAW Elective	3	LAW Elective	3	Totals:
Semester Units:		16		15		16		15		11		15		15	103
JD Only Units:		16		15		16		15		11		0		0	73
MSA Only Units:		0		0		0		0		0		9		6	15
Double Counted Units:		0		0		0		0		0		6		9	15
															103

Assuming All Accounting Prerequisites Are Needed

	1st Fall		1st Spring		2nd Fall		2nd Spring		3rd Fall		3rd Spring		4th Fall		
	Course	Units	Course	Units	Course	Units	Course	Units	Course	Units	Course	Units	Course	Units	
	LAW 600A	4	LAW 602	3	LAW 608	4	LAW 609	3	LAW 650	3	ACCT 501	3	ACCT 531	3	
	LAW 601A	4	LAW 603B	2	LAW 653A	3	LAW 615	3	LAW 646	3	ACCT 515	3	ACCT 657	3	
	LAW 603A	3	LAW 605	4	LAW 616	3	LAW 615D	3	LAW 619	3	ACCT 529	3	LAW Elective	3	
	LAW 604A	4	LAW 606	3	LAW 615B	3	LAW 633C	3	LAW 612	3	ACCT 647A	3	LAW Elective	3	
	LAW 679B	1	LAW Elective	2	ACCT 599	3	ACCT 500A	3	ACCT 500B	3	ACCT 310	3	LAW Elective	3	Totals:
Semester Units:		16		14		16		15		15		15		15	106
JD Only Units:		16		14		16		15		12		0		0	73
MSA Only Units:		0		0		0		0		0		9		6	15
Double Counted Units:		0		0		0		0		3		3		9	15
															103

*106 total semester units includes 3 units of Act 310 prerequisite that do not count towards either degree.