

Combined Accountancy/Law Degree Programs

PROGRAM OBJECTIVES

The JD/MS combined degree program provides the student with both a legal expertise and a specialized knowledge of accounting. The MS – Accountancy program is intended to provide students with the specialized technical knowledge in accounting, tax and auditing that will enable them to enter or advance their careers in the profession of public accountancy or in managerial positions in industry, government and not for profit organizations. Students in the MS – Accountancy program are expected to have an undergraduate or graduate degree in accounting or a related business field and thus they should have already completed the general business courses required for licensure as a certified public accountant in New York State.

The JD/MBA combined degree program provides the student with both a legal expertise and a broad background in business. The MBA degree programs are intended to provide students with broad business knowledge and to prepare them for cross-functional decision-making. The MBA curriculum gives the student a deeper understanding of management problems and the business firm's position in the economic structure of society.

- The goal of the accountancy concentration is to supplement the MBA with a level of technical competence that will enable the student to enter and advance in the profession of public accountancy or in corporate management in the accounting area.
- The goal of the taxation concentration is to provide the student with an opportunity to focus in the technical area of taxation so that he or she will be able to enter and advance in the profession of public accountancy as tax specialists or in corporate management in the tax area. Business decisions must be evaluated in terms of possible tax implications and consequences. Tax specialization has developed in both the accounting and legal professions to facilitate this assessment. Public accounting firms have organized separate tax departments staffed by accountants with special training in the understanding and application of the Internal Revenue Code. Major business corporations have adopted a similar approach by attaching increasing importance to the function of the internal tax manager. The taxation concentration is designed to qualify students seeking entry and advancement in the area of a tax specialization.

Increasingly, an understanding of both business and legal principles has become necessary for individuals assuming positions of leadership responsibility within the accounting profession, the legal profession and the corporate world. Accounting firms seek personnel with expertise in both accounting practices and the laws, regulations, decisions and rulings of taxation. Accounting firms who provide advisory services to investment banking firms, especially those involved in mergers and acquisitions, require professionals with knowledge not only of business, but of securities regulations and laws as well. And, perhaps most obviously, the attorney who serves as a corporation counsel maximizes his or her effectiveness by bringing to the position a thorough understanding of the financial and business processes that are integral to the corporate entity he or she represents.

SCHEDULING BUSINESS COURSE REQUIREMENTS

The combined degree programs may be completed in three years for day students and four years for evening students. Students who do not possess an undergraduate degree in business who are pursuing the MBA degree program should complete fifteen credits of prerequisite business courses before beginning the first year of the School of Law. The business prerequisite courses will be offered during the summer pre-session and two summer sessions.

For the fall and spring semesters of the first year, students will pursue the curriculum in the School of Law exclusively. During each of the fall and spring semesters of the second and third year in the School of Law, students may complete up to six credits toward the MBA or the MS program. During the two summers preceding the second and third year of law study, students may take an additional twelve credits in the Tobin College of Business.

The graduate accountancy and business courses are offered at the Jamaica, Staten Island, Oakdale and Manhattan campuses in the evenings from 7:00 to 9:55 p.m. on Mondays through Thursdays and on Saturdays. In addition, several sections are offered between 7:30 a.m. and 6:00 p.m. on Mondays through Thursdays. This is the time the current graduate accounting and tax courses are offered. In general, courses are on a cycle of two years for the master's degree. Students who are unable to devote full time to their graduate studies may extend the time for completing the degree beyond this two-year span. However, all requirements for the degree must be completed within five years. Generally, the five-year limit will begin once the student starts his or her first 200-level course.

PROCEDURE FOR WAIVING COURSES IN THE COMBINED DEGREE PROGRAMS

Once a student is accepted into both schools the Deans of both schools will approve a course of study. Students, in consultation with the JD/MBA-MS Committee and the approval of the Dean of the School of Law, may apply certain credits taken in the Tobin College of Business - Department of Accounting and Taxation towards their JD degree. Additionally, in consultation with the JD/MBA-MS Committee and the approval of the Dean of Accounting programs, students may apply certain specified credits taken in the School of Law toward certain required and prerequisite credits required for the MBA or MS degree programs. A list of courses approved for transfer in either direction is available from the office of the respective Deans.

- JD/MS - Accountancy degrees
 - Students may, upon approval of the Assistant Dean of the Tobin College of Business - Department of Accounting and Taxation, apply certain specified credits taken as part of the School of Law curriculum toward nine required credits (*i.e.*, TAX 235, *Business Tax Planning*, and two General Electives) and three prerequisite credits (*i.e.*, TAX 160, *Individual Tax Planning*) required for the MS - Accountancy degree.
 - Students may, upon approval of the Dean of the School of Law, apply ACC 232, *Critique of Accounting Theory*, taken in the Tobin College of Business - Department of Accounting and Taxation toward three elective credits required for the JD degree.
- JD/MBA - Accountancy degrees
 - Students may, upon approval of the Assistant Dean of the Tobin College of Business - Department of Accounting and Taxation, apply certain specified credits taken as part of the School of Law curriculum toward six required credits (*i.e.*, TAX 235, *Business Tax Planning*, and Law 251, *Legal Environment of Business*), and three prerequisite credits (TAX 160, *Individual Tax Planning*) required for the MBA - Accountancy degree.

- Students may, upon approval of the Dean of the School of Law, apply ACC 232, *Critique of Accounting Theory*, taken in the Tobin College of Business - Department of Accounting and Taxation toward three elective credits required for the JD degree.
- JD/MBA - Taxation degrees
 - Students may, upon approval of the Assistant Dean of the Tobin College of Business - Department of Accounting and Taxation, apply certain specified credits taken as part of the School of Law curriculum toward nine required credits (*i.e.*, TAX 203, *Corporate Taxation*, TAX elective, LAW 251, *Legal Environment of Business*, and three prerequisite credits (TAX 160, *Individual Tax Planning*) required for the MBA - Taxation degree. Law School students will substitute one Tax elective course from any Law School Tax elective course for the Tax elective required for the MBA degree.
 - Students may, upon approval of the Dean of the School of Law, apply a Tax course taken in the Tobin College of Business - Department of Accounting and Taxation toward three elective credits required for the JD degree. Law School students will select their Tobin College of Business Tax elective course only from those Tax courses that are not offered by the School of Law. Law School students should obtain prior approval from the Dean of the School of Law to ensure that the course to be taken in the Tobin College of Business will be accepted for credit as part of their JD program.

ADMISSION REQUIREMENTS FOR THE COMBINED DEGREE PROGRAM

Applicants for admission to the combined degree program must meet all requirements for admission to both the School of Law and the Tobin College of Business, as set forth in the respective bulletins. Students must qualify and apply separately to the School of Law and the Tobin College of Business - Department of Accounting and Taxation. Application to the MBA programs and the MS-Accountancy program may be made at the same time as application to the School of Law. The following particulars will apply:

- Students must apply separately for admission to both schools of the University.
- Applications for admission to the combined degree programs will be reviewed by the School of Law Faculty Committee on Admissions, which will determine admissibility of the applicant to the School of Law. Following acceptance of combined degree applicants by the School of Law; applications will be forwarded to the graduate admissions committee of the Tobin College of Business, which will determine admissibility of the applicant to the MBA or MS programs. To ensure adequate time for completion of the admissions process, applications for the combined degree programs should be received by the School of Law no later than the March prior to the student's intended enrollment in the program.
- Students already enrolled in the JD program in the School of Law or in the MBA or MS programs in the Tobin College of Business may also apply for admission to the combined degree program before completion of their first year of study.
- Although every effort will be made to plan a course of study suitable for each student, the following rules will generally apply:
 - Students will not be permitted to enroll in any MBA or MS course during their first year of study in the School of Law.
 - Satisfactory School of Law course progress will also satisfy the MBA or MS residency requirement.
 - Students may take a total of at least six credits of MBA or MS study during the fall and spring semesters of their second and third years of law school.

School of Law Admissions Requirements. For School of Law admission students must possess a baccalaureate degree from an accredited college or university and submit the results of the Law School Admissions Test. In addition, as stated in the Bulletin of the School of Law, the Committee on Admissions reviews an application in its entirety and does not limit its review to the applicant's undergraduate grade point average and Law School Admission Test score. While these academic criteria are significant factors in the admission process, the Committee also considers such other factors as maturity, leadership, meaningful recommendations, significant extracurricular activity, integrity, dependability, and other factors which may reflect the applicant's ability to succeed in the study of law, enhance the educational environment at the law school, and deliver legal services in a professionally responsible manner upon graduation.

Tobin College of Business Admissions Requirements. For admission to MBA programs of the Tobin College of Business - Department of Accounting and Taxation students must possess a baccalaureate degree from an accredited college or university, with a satisfactory grade point index and satisfactory scores on the Graduate Management Admission Test (GMAT). Other criteria used for admission to the MBA program, as set forth in the Bulletin, include junior-senior grade point average, rank in collegiate graduating class; letters of recommendation; statement of professional goals; and relevant work and leadership experience.

For admission to MS programs of the Tobin College of Business - Department of Accounting and Taxation students must possess a baccalaureate degree from an accredited college or university, with a satisfactory grade point index and satisfactory scores on the GMAT. Student's performance on the GMAT may be waived if the student has successfully completed an appropriate alternative examination. The successful completion of the uniform certified public accountancy examination (CPA), the certified management accountants' examination (CMA) or an equivalent examination could be used in lieu of the GMAT examination. Other criteria used for admission to the MS - Accountancy program, as set forth in the Bulletin, include junior-senior grade point average, rank in collegiate graduating class; letters of recommendation; statement of professional goals; and relevant work and leadership experience.

Foreign Students

A student with a bachelors degree that was obtained from a foreign university, will be required to have his or her coursework reviewed by a faculty member involved in the program and/or a specified external reviewer to ensure that the contents covered in any accounting or business coursework is appropriate.

SUMMER INTERSHIPS

Because School of Law students often wish to obtain positions as summer associates, it is advisable for those students accepted into the combined degree program to meet with their advisor as soon as they are possible so that they may take advantage of all available opportunities. A student may elect to take ACC 205 or Tax 205 and complete a field internship. Even though they are not required, field internships in the audit or tax departments of public accounting firms or of a non-profit, government or business enterprise are sought to provide the student with practical knowledge of the course curriculum.

JOINT JD DEGREE PROGRAM IN LAW /MS DEGREE PROGRAM IN ACCOUNTANCY

Department of Accounting and Taxation/School of Law

Day Program					
Summer Semester	Hours	Fall Semester	Hours	Spring Semester	Hours
Year 1		- Contracts 1 - Property 1 - Torts 1 - Introduction to Civil Procedure - Introduction to Law and the Legal Profession Total	3 3 3 3 3 15	- Contracts II - Property II - Criminal Law - Torts II - Legal Research & Writing Total	3 3 3 2 3 14
Year 2		- Constitutional Law - Required Courses* Basic Federal Income Tax Business Organizations - Law School Electives Total	4 3 4 3 14	- Required Courses* Evidence Professional Responsibility - Law School Electives Taxation - Federal Corporate Income Other Electives Total	4 3 4 3 14
Year 3		- Trusts & Estates** - TCB Accounting - Law School Elective Critique of Accounting Theory (ACC 232) - Law School Electives Total	4 3 7 14	- Law School Electives Total	14 14
		Summer Session 1 Accounting Principles (ACC 162) Cost Administration (ACC 164) Summer Session 2 Advance Accounting Principles (ACC 163) Auditing Problems (ACC 223) Total	3 3 3 3 12		
		Summer Session 1 Advanced Accounting (ACC 238) Advanced Managerial Accounting (ACC 222) Summer Session 2 Government and Non-Profit Accounting (ACC 239) Information Technology Auditing (ACC 224) Total	3 3 3 3 12		

JOINT JD DEGREE PROGRAM IN LAW /MS DEGREE PROGRAM IN ACCOUNTANCY

Department of Accounting and Taxation/School of Law

Evening Program					
Summer Semester	Hours	Fall Semester	Hours	Spring Semester	Hours
Year 1		<ul style="list-style-type: none"> - Contracts I - Property I - Torts I - Introduction to Law and the Legal Profession <p style="text-align: center;">Total</p>	<p>3</p> <p>3</p> <p>3</p> <p>3</p> <p>12</p>	<ul style="list-style-type: none"> - Contracts II - Property II - Torts II - Legal Research & Writing <p style="text-align: center;">Total</p>	<p>3</p> <p>3</p> <p>2</p> <p>3</p> <p>11</p>
Year 2 Summer Session 1 Accounting Principles (ACC 162) Summer Session 2 Advance Accounting Principles (ACC 163) Total	<p>3</p> <p>3</p> <p>6</p>	<ul style="list-style-type: none"> - Constitutional Law - Criminal Law - Introduction to Civil Procedure <p style="text-align: center;">Total</p>	<p>4</p> <p>3</p> <p>3</p> <p>10</p>	<ul style="list-style-type: none"> - Required Course* Business Organizations - Law School Electives <p style="text-align: center;">Total</p>	<p>4</p> <p>6</p> <p>10</p>
Year 3 Summer Session 1 Cost Administration (ACC 164) Summer Session 2 Auditing Problems (ACC 223) Total	<p>3</p> <p>3</p> <p>6</p>	<ul style="list-style-type: none"> - Required Courses* Basic Federal Income Tax Evidence - Law School Electives <p style="text-align: center;">Total</p>	<p>3</p> <p>4</p> <p>3</p> <p>10</p>	<ul style="list-style-type: none"> - Required Course* Professional Responsibility - Law School Elective Taxation - Federal Corporate Income - Law School Electives <p style="text-align: center;">Total</p>	<p>3</p> <p>4</p> <p>3</p> <p>10</p>
Year 4 Summer Session 1 Advanced Accounting (ACC 238) Advanced Managerial Accounting (ACC 222) Summer Session 2 Government and Non-Profit Accounting (ACC 239) Information Technology Auditing (ACC 224) Total	<p>3</p> <p>3</p> <p>3</p> <p>3</p> <p>12</p>	<ul style="list-style-type: none"> - Trusts and Estates - TCB Accounting - Law School Elective Critique of Accounting Theory (ACC 232) - Law School Electives <p style="text-align: center;">Total</p>	<p>4</p> <p>3</p> <p>4</p> <p>11</p>	<ul style="list-style-type: none"> - Law School Electives <p style="text-align: center;">Total</p>	<p>11</p> <p>11</p>

JOINT JD DEGREE PROGRAM IN LAW /MBA DEGREE PROGRAM IN ACCOUNTANCY

Department of Accounting and Taxation/School of Law

Day Program					
Summer Semester	Hours	Fall Semester	Hours	Spring Semester	Hours
Year 1					
Pre-Summer Session		- Contracts 1	3	- Contracts II	3
Business Information Technology (CIS 150)	3	- Property 1	3	- Property II	3
Summer Session 1		- Torts 1	3	- Criminal Law	3
Introductory Managerial Statistics (DS 153)	3	- Introduction to Civil Procedure	3	- Torts II	2
Economic Analysis (ECO 150)	3	- Introduction to Law and the Legal Profession	3	- Legal Research & Writing	3
Summer Session 2		Total	15	Total	14
Banking and Finance (FIN 151)	3				
Organizational Behavior (MGT 112)	3				
Total	15				
Year 2					
Summer Session 1		- Constitutional Law	4	- Required Courses*	
Accounting Principles (ACC 162)	3	- Required Courses*		Evidence	4
Cost Administration (ACC 164)	3	Basic Federal Income Tax	3	Professional Responsibility	3
Summer Session 2		Business Organizations	4	- Law School Electives	
Advance Accounting Principles (ACC 163)	3	- Law School Electives	3	Taxation - Federal Corporate Income	4
Operations Management (MGT 111)	3	Total	14	Other Electives	3
Total	12			Total	14
Year 3					
Summer Session 1		- Trusts & Estates**	4	- Law School Electives	14
Advanced Accounting (ACC 238)	3	- TCB Accounting - Law School Elective		Total	14
Advanced Managerial Accounting (ACC 222)	3	Critique of Accounting Theory (ACC 232)	3		
Summer Session 2		- Law School Electives	7		
Government and Non-Profit Accounting (ACC 239)	3	Total	14		
Auditing Problems (ACC 223)	3				
Total	12				
Year 4					
Summer Session 1		- Marketing Seminar (MKT 200) or			
Advanced Managerial Statistics (DS 209)	3	Principles of Marketing (MKT 150)	3		
Managerial Economics and Forecasting (ECO 200)	3	- Seminar in Business Policy Formulation (MGT 224)	3		
Summer Session 2		Total	6		
Corporate Financial Management (FIN 233)	3				
Information Technology Auditing (ACC 224)	3				
Total	12				

JOINT JD DEGREE PROGRAM IN LAW /MBA DEGREE PROGRAM IN ACCOUNTANCY

Department of Accounting and Taxation/School of Law

		Evening Program			
Summer Semester	Hours	Fall Semester	Hours	Spring Semester	Hours
Year 1					
Pre-Summer Session		- Contracts I	3	- Contracts II	3
Business Information Technology (CIS 150)	3	- Property I	3	- Property II	3
Summer Session 1		- Torts I	3	- Torts II	2
Introductory Managerial Statistics (DS 153)	3	- Introduction to Law and the	3	- Legal Research & Writing	3
Economic Analysis (ECO 150)	3	Legal Profession		Total	11
Summer Session 2		Total	12		
Banking and Finance (FIN 151)	3				
Organizational Behavior (MGT 112)	3				
Total	15				
Year 2					
Summer Session 1		- Constitutional Law	4	- Required Course*	
Accounting Principles (ACC 162)	3	- Criminal Law	3	Business Organizations	4
Cost Administration (ACC 164)	3	- Introduction to Civil Procedure	3	- Electives	6
Summer Session 2		Total	10	Total	10
Advance Accounting Principles (ACC 163)	3				
Operations Management (MGT 111)	3				
Total	12				
Year 3					
Summer Session 1		- Required Courses*		- Required Course*	
Advanced Accounting (ACC 238)	3	Basic Federal Income Tax	3	Professional Responsibility	3
Advanced Managerial Accounting (ACC 222)	3	Evidence	4	- Law School Electives	
Summer Session 2		- Law School Electives	3	Taxation – Federal Corporate Income	4
Government and Non-Profit Accounting (ACC 239)	3	Total	10	Other	3
Auditing Problems (ACC 223)	3			Total	10
Total	12				
Year 4					
Summer Session 1		- Trusts and Estates	4	- Law School Electives	11
Advanced Managerial Statistics (DS 209)	3	- TCB Accounting Law School Elective		Total	11
Managerial Economics and Forecasting (ECO 200)	3	Critique of Accounting Theory (ACC 232)	3		
Summer Session 2		- Law School Electives	4		
Corporate Financial Management (FIN 233)	3	Total	11		
Information Technology Auditing (ACC 224)	3				
Total	12				
Year 5					
Summer Session 1					
- Marketing Seminar (MKT 200) or					
Principles of Marketing (MKT 150)	3				
- Seminar in Business Policy Formulation (MGT 224)	3				
Total	6				

JOINT JD DEGREE PROGRAM IN LAW /MBA DEGREE PROGRAM IN CONTROLLERSHIP

Department of Accounting and Taxation/School of Law

Day Program					
Summer Semester	Hours	Fall Semester	Hours	Spring Semester	Hours
Year 1					
Pre-Summer Session Business Information Technology (CIS 150)	3	- Contracts 1 - Property 1	3 3	- Contracts II - Property II	3 3
Summer Session 1 Introductory Managerial Statistics (DS 153)	3	- Torts 1 - Introduction to Civil Procedure	3 3	- Criminal Law - Torts II	3 2
Summer Session 2 Economic Analysis (ECO 150)	3	- Introduction to Law and the Legal Profession	3	- Legal Research & Writing	3
Summer Session 2 Banking and Finance (FIN 151)	3	Total	15	Total	14
Summer Session 2 Organizational Behavior (MGT 112)	3				
Total	15				
Year 2					
Summer Session 1 Accounting Principles (ACC 162)	3	- Constitutional Law - Required Courses*	4	- Required Courses* Evidence	4
Summer Session 1 Cost Administration (ACC 164)	3	Basic Federal Income Tax Business Organizations	3 4	Professional Responsibility	3
Summer Session 2 Advance Accounting Principles (ACC 163)	3	- Law School Electives	3	- Law School Electives Taxation - Federal Corporate Income	4
Summer Session 2 Operations Management (MGT 111)	3	Total	14	Other Electives	3
Total	12			Total	14
Year 3					
Summer Session 1 Accounting Elective	3	- Trusts & Estates** - TCB Accounting - Law School Elective	4	- Law School Electives	14
Summer Session 1 Advanced Managerial Statistics (DS 209)	3	Controllership (ACC 221)	3	Total	14
Summer Session 2 Marketing Seminar (MKT 200) or Principles of Marketing (MKT 150)	3	- Law School Electives	7		
Summer Session 2 Accounting Elective	3	Total	14		
Total	12				
Year 4					
Summer Session 1 Managerial Economics and Forecasting (ECO 200)	3				
Summer Session 1 Corporate Financial Management (FIN 233)	3				
Summer Session 2 Seminar in Business Policy Formulation (MGT 224)	3				
Total	9				

JOINT JD DEGREE PROGRAM IN LAW /MBA DEGREE PROGRAM IN CONTROLLERSHIP

Department of Accounting and Taxation/School of Law

		Evening Program			
Summer Semester	Hours	Fall Semester	Hours	Spring Semester	Hours
Year 1					
Pre-Summer Session		- Contracts I	3	- Contracts II	3
Business Information Technology (CIS 150)	3	- Property I	3	- Property II	3
Summer Session 1		- Torts I	3	- Torts II	2
Introductory Managerial Statistics (DS 153)	3	- Introduction to Law and the	3	- Legal Research & Writing	3
Economic Analysis (ECO 150)	3	Legal Profession		Total	11
Summer Session 2		Total	12		
Banking and Finance (FIN 151)	3				
Organizational Behavior (MGT 112)	3				
Total	15				
Year 2					
Summer Session 1		- Constitutional Law	4	- Required Course*	
Accounting Principles (ACC 162)	3	- Criminal Law	3	Business Organizations	4
Cost Administration (ACC 164)	3	- Introduction to Civil Procedure	3	- Electives	6
Summer Session 2		Total	10	Total	10
Advance Accounting Principles (ACC 163)	3				
Operations Management (MGT 111)	3				
Total	12				
Year 3					
Summer Session 1		- Required Courses*		- Required Course*	
Accounting Elective	3	Basic Federal Income Tax	3	Professional Responsibility	3
Marketing Seminar (MKT 200) or		Evidence	4	- Law School Electives	
Principles of Marketing (MKT 150)	3	- Law School Electives	3	Taxation – Federal Corporate Income	4
Summer Session 2		Total	10	Other	3
Advanced Managerial Statistics (DS 209)	3			Total	10
Managerial Economics and Forecasting (ECO 200)	3				
Total	12				
Year 4					
Summer Session 1		- Trusts and Estates	4	- Law School Electives	11
Corporate Financial Management (FIN 233)	3	- TCB Accounting Law School Elective		Total	11
Accounting Elective	3	Controllership (ACC 232)	3		
Summer Session 2		- Law School Electives	4		
Seminar in Business Policy Formulation (MGT 224)	3	Total	11		
Total	9				

JOINT JD DEGREE PROGRAM IN LAW /MBA DEGREE PROGRAM IN TAXATION

Department of Accounting and Taxation/School of Law

Day Program					
Summer Semester	Hours	Fall Semester	Hours	Spring Semester	Hours
Year 1					
Pre-Summer Session		- Contracts 1	3	- Contracts II	3
- Business Information Technology (CIS 150)	3	- Property 1	3	- Property II	3
Summer Session 1		- Torts 1	3	- Criminal Law	3
- Introductory Managerial Statistics (DS 153)	3	- Introduction to Civil Procedure	3	- Torts II	2
- Economic Analysis (ECO 150)	3	- Introduction to Law and the Legal Profession	3	- Legal Research & Writing	3
Summer Session 2		Total	15	Total	14
- Banking and Finance (FIN 151)	3				
- Organizational Behavior (MGT 112)	3				
Total	15				
Year 2					
Summer Session 1		- Constitutional Law	4	- Required Courses*	
- Advanced Managerial Statistics (DS 209)	3	- Required Courses*		Evidence	4
- Managerial Economics and Forecasting (ECO 200)	3	Basic Federal Income Tax	3	Professional Responsibility	3
Summer Session 2		Business Organizations	4	- Law School Electives	
- Corporate Financial Management (FIN 233)	3	- Law School Electives	3	Taxation – Federal Corporate Income	4
- Operations Management (MGT 111)	3	Total	14	Taxation Elective	3
Total	12			Total	14
Year 3					
Summer Session 1		- Trusts & Estates**	4	- Law School Electives	11
- Fundamentals of Accounting (ACC 150)	3	- Law School Electives		- TCB Taxation Elective	
- Marketing Seminar (MKT 200) or Principles of Marketing (MKT 150)	3	- TCB Tax Requirement (TAX 231)	7	Any TCB Tax Elective that is not offered by the School of Law	3
Summer Session 2		Taxation of Corporate Distributions, Liquidations, and Reorganizations	3	Total	14
- Financial Statement Analysis (ACC 200)	3	Total	14		
- Seminar in Business Policy Formulation (MGT 224)	3				
Total	12				

JOINT JD DEGREE PROGRAM IN LAW /MBA DEGREE PROGRAM IN TAXATION

Department of Accounting and Taxation/School of Law

		Evening Program			
Summer Semester	Hours	Fall Semester	Hours	Spring Semester	Hours
Year 1					
Pre-Summer Session		- Contracts I	3	- Contracts II	3
- Business Information Technology (CIS 150)	3	- Property I	3	- Property II	3
Summer Session 1		- Torts I	3	- Torts II	2
- Introductory Managerial Statistics (DS 153)	3	- Introduction to Law and the		- Legal Research & Writing	3
- Economic Analysis (ECO 150)	3	Legal Profession	3	Total	11
Summer Session 2		Total	12		
- Banking and Finance (FIN 151)	3				
- Organizational Behavior (MGT 112)	3				
Total	15				
Year 2					
Summer Session 1		- Constitutional Law	4	- Required Course*	
- Advanced Managerial Statistics (DS 209)	3	- Criminal Law	3	Business Organizations	4
- Managerial Economics and Forecasting (ECO 200)	3	- Introduction to Civil Procedure	3	- Law School Electives	6
Summer Session 2		Total	10	Total	10
- Corporate Financial Management (FIN 233)	3				
- Operations Management (MGT 111)	3				
Total	12				
Year 3					
Summer Session 1		- Required Courses*		- Required Course*	
- Fundamentals of Accounting (ACC 150)	3	Basic Federal Income Tax	3	Professional Responsibility	3
- Marketing Seminar (MKT 200) or		Evidence	4	- Law School Electives	
Principles of Marketing (MKT 150)	3	- Law School Electives	3	Taxation - Federal Corporate Income	4
Summer Session 2		Total	10	Taxation Elective	3
- Financial Statement Analysis (ACC 200)	3			Total	10
- Seminar in Business Policy Formulation (MGT 224)	3				
Total	12				
Year 4					
		- Trusts and Estates	4	- Law School Electives	8
		- Law School Electives	4	- TCB Taxation Elective	
		- TCB Tax Elective (TAX 231)		Any TCB Tax Elective that is not offered by	
		Taxation of Corporate, Distributions,		the School of Law	3
		Liquidations and Reorganizations	3	Total	11
		Total	11		