

CONCURRENT JD-MACCT

The University of Idaho College of Law and the University of Idaho College of Business and Economics have approved a concurrent degree program that enables students to receive both the Juris Doctor and Masters of Accountancy degrees in as few as seven semesters. The concurrent JD-MACCT Degree Program offers students the opportunity to combine the study of law and accountancy to better prepare him/her to practice in an increasingly dynamic, interdisciplinary and globalized marketplace.

ADMISSION

To be eligible for the concurrent JD-MACCT program, a person must apply separately and be admitted into both programs. After being officially admitted into the MACCT and the JD programs, students are eligible to apply for the concurrent program. Admission into the concurrent degree program is dependent on a demonstrated ability to excel in an intense, interdisciplinary educational environment. As a concurrent program, students are required to satisfy the degree requirements of each college separately to receive both degrees.

COURSE OF STUDY

The College of Law defines and administers all course requirements for the law degree. Similarly, the College of Business and Economics is responsible for all MACCT degree requirements.

- Students accepted into the concurrent JD-MACCT program must complete their first year of study exclusively at the College of Law
- As many as 12 hours of MACCT graduate credit will be allowed toward the JD degree.
- As many as 9 hours of JD credit will be allowed toward the MACCT degree.

If a student fails to complete the MACCT program, the student will be required to satisfy all requirements of the College of Law before receiving the JD degree. If a student fails to complete the JD program, the student will be required to satisfy all requirements of the College of Business and Economics before receiving the MACCT degree.

ACADEMIC CONDUCT

Students enrolled in the concurrent degree program will be subject to the College of Law Honor Code. All other University of Idaho standards, student codes, and regulations will also apply.

If either college for any reason disciplines a student, the concurrent JD/MACCT Committee will review these actions and make a decision as to the student's status in the concurrent program. Students enrolled in the JD/MACCT program must agree to waive their rights to confidentiality to the extent necessary to effectuate this provision.

TUITION AND FEES POLICIES

Students enrolled in the concurrent JD/MACCT program will pay normal tuition and fees to the University of Idaho. Concurrent degree students will also pay the additional "law student fee" for every semester they are taking courses which will be used to fulfill the JD degree requirements. Students taking ten or more credits in any semester which will count toward the JD degree must pay the full law fee. A student that will be applying fewer than ten credits toward the JD in any semester will only pay a fee for each credit applied.

During any given semester the student is in the JD program, s/he may not take fewer than twelve semester credits or more than sixteen semester credits without permission of the College of Law associate dean.

As a concurrent degree program, students must satisfy the degree requirements of each college to receive both degrees. Specific degree requirements for each program can be obtained by contacting each college separately.

The following is a list of courses that currently are approved as electives for credit as part of the concurrent degree program:

MACCT COURSES APPROVED FOR CREDIT TOWARD THE JD DEGREE (SUBJECT TO CHANGE):

- ◆ A C C T 5 3 0 A c c o u n t i n g f o r P u b l i c S e c t o r E n t i t i e s
- ◆ A C C T 5 6 1 C o m p a r a t i v e A c c o u n t i n g T h e o r y
- ◆ A C C T 5 8 4 F e d e r a l a n d S t a t e T a x e s I I (I f t h i s c o u r s e i s t a k e n , t h e s t u d e n t m a y N O T t a k e L a w 9 2 7 - B u s i n e s s E n t i t i e s T a x)
- ◆ A C C T 5 8 5 E s t a t e P l a n n i n g (I f t h i s c o u r s e i s t a k e n , t h e s t u d e n t m a y N O T t a k e L a w 9 3 2 - E s t a t e P l a n n i n g)
- ◆ A C C T 5 8 6 A c c o u n t i n g f o r M a n a g e m e n t D e c i s i o n - M a k i n g a n d C o n t r o l s
- ◆ A C C T 5 9 0 A d v a n c e d A u d i t i n g S e m i n a r
- ◆ A C C T 5 9 2 F i n a n c i a l A c c o u n t i n g a n d R e p o r t i n g S e m i n a r

LAW COURSES APPROVED FOR CREDIT TOWARD THE MACCT (SUBJECT TO CHANGE):

- ◆ LAW 907 Administrative Law
- ◆ LAW 908 Workplace Law
- ◆ LAW 910 Antitrust and Trade Regulation
- ◆ LAW 911 Law of Guarantees
- ◆ LAW 915 International Business Transactions
- ◆ LAW 916 Negotiation and Alternative Dispute Resolution
- ◆ LAW 919 Business Associations
- ◆ LAW 920 Securities Regulation
- ◆ LAW 922 Unfair Competition
- ◆ LAW 923 Negotiable Instruments, Bank Collections & Deposits and Other Payment Systems
- ◆ LAW 924 Sales
- ◆ LAW 925 Creditor's Rights and Secured Transactions
- ◆ LAW 926 Bankruptcy
- ◆ LAW 927 Business Entities Taxation II (If this course is taken, the student may NOT take ACCT 584-Federal and State Taxes II)
- ◆ LAW 930 Real Estate Finance
- ◆ LAW 932 Estate Planning (If this course is taken, the student may NOT take ACCT 585-Federal Gift and Estate Taxation)
- ◆ LAW 944 Local Government and Land Use Law
- ◆ LAW 947 Environmental Law

Courses taken in the MACCT program can be used as JD electives only if a grade of “B” or higher has been achieved. While such MACCT courses will be accorded academic credit, they will not be calculated to determine cumulative grade point averages or class standings in the College of Law. Students who select MACCT courses as law electives will not be able utilize any extern course credits toward their JD degree requirements.

Students must complete both degrees in order for the College of Law to accept the full twelve MACCT credits toward their JD degree. Students failing to complete their MACCT degrees must receive approval from the associate dean in the College of Law and are restricted to a maximum of six MACCT transfer credits. Students in the concurrent degree program will not be able to apply any extern course credits toward their JD degree requirements.

FOR MORE INFORMATION

University of Idaho College of Business and Economics

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Email: amberg@uidaho.edu

<http://www.uidaho.edu/cbe/accounting>

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