



**MEMORANDUM**

**To:** Julio Frenk  
University President

**From:** Linda L. Neider  
Chair, Faculty Senate

A handwritten signature in blue ink, appearing to read 'Linda', written over the printed name 'Linda L. Neider'.

**Date:** September 27, 2019

**Subject:** Faculty Senate Legislation #2019-27(B) – Creation of a Juris Doctor and Master of Accounting (JD/MAcc) Dual Degree, Business School jointly with the School of Law

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The Faculty Senate, at its September 25, 2019 meeting, had no objections to the approval of the School of Law and Business School's proposal to create a Juris Doctor and Master of Accounting dual degree program. The dual degree program involves two existing programs and will allow students to complete both degrees in an accelerated timeframe.

The dual degree program will require the successful completion of 106 credit hours. The current JD program requires 88 credit hours and the MAcc requires 30. In the proposed curriculum, students would complete 82 credit hours in the JD program and 24 credit hours in the MAcc program.

The proposal is enclosed for your reference.


This legislation is now forwarded to you for your action.

LLN/ss/rh

cc: Jeffrey Duerk, Executive Vice President and Provost  
John Quelch, Dean, Business School  
Anthony Varona, Dean, School of Law  
Sandy Abraham, Executive Liaison, Interdisciplinary Programs and Initiatives, School of Law  
Dhananjay (DJ) Nanda, Professor and Chair, Business School

**CAPSULE:** Faculty Senate Legislation #2019-27(B) – Creation of a Juris Doctor and Master of Accounting (JD/MAcc) Dual Degree, Business School jointly with the School of Law

**PRESIDENT'S RESPONSE**

APPROVED:  DATE: 10/22/19  
(President's Signature) Dean John Quelch

OFFICE OR INDIVIDUAL TO IMPLEMENT: Dean Anthony Varona

EFFECTIVE DATE OF LEGISLATION: IMMEDIATELY  
(if other than June 1 next following)

NOT APPROVED AND REFERRED TO: \_\_\_\_\_

REMARKS (IF NOT APPROVED): \_\_\_\_\_



# UNIVERSITY OF MIAMI

## Proposal Submission Checklist

Proposals are to be submitted to the Office of Assessment and Accreditation (OAA), if applicable, the Graduate Council (for graduate programs excluding Law and Medical), if applicable, and the Faculty Senate. Refer to the [Procedures for Program Changes](#) document for information on the approvals and notifications needed for program changes and the [Proposal Submissions Specifications](#) document for an explanation of the process and a list of the materials required.

(Please note that change approvals can take 2 semesters to complete.)

### FORM INSTRUCTIONS:

1. Save/download the form as a pdf.
2. After completing the information below, print and scan the form.
3. Insert it with the background materials that are specified, in the order listed, and submit to [facsen@miami.edu](mailto:facsen@miami.edu).

**Please note:** only scanned versions can be accepted.

Include this checklist at the beginning of each proposal.

### KEY CONTACT PERSONNEL INFORMATION

First Name

Sandy / Dhananjay (DJ)

Last Name

Abraham / Nanda

Proponent's Title

Executive Liaison for  
Interdisciplinary Programs and  
Initiatives / Professor and Chair

Department, if applicable

School/College

School of Law and Miami Business School

E-mail

sabraham@law.miami.edu / dnanda

Phone

8-4030 / 8-3122

Title of Proposal

New Joint Degree: Juris Doctor and Master of Accounting

(-continue to next page-)

## MANDATORY MEMORANDA AND FORMAT

*Please check that each item listed below is included in the proposal package of materials, in the ORDER as listed. The applicable title (i.e. Letter of Explanation, Memo from the Dean, etc. ) is to precede each section in the materials.*

Only proposals conforming to this format will be accepted.

**1. This completed checklist.**

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**2. Letter of explanation. (2-3 pages only, double spaced, 12 pt font)**

Yes     No

If no, explain why:

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**3. A memo from the dean(s) signifying approval of the faculty of the relevant School(s) / Colleges(s).**

Yes     No

If no, explain why:

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**4. A memo that all affected or relevant School / College Council(s) have approved.**

Yes     No

If no, explain why:

**5. A memo from the department chair(s) signifying approval of the faculty of the relevant department(s).**

Yes     No

If no, explain why:

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**6. A memo from the Office of Accreditation and Assessment (OAA) if the proposal involves academic programs (degrees, certificates, majors, minors, concentrations, specializations, tracks, etc.) such as new programs, closing programs, or program changes (such as changes in requirements, program length, modality, name, location).**

*(To be submitted by OAA to the Graduate Council or the Faculty Senate, as appropriate.)*

Applicable     Not applicable.

If not, explain why:

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**7. A memo from the Graduate School Dean signifying approval of the Graduate Council (for graduate programs only).**

*(To be submitted to the Faculty Senate by the Graduate Council.)*

Applicable     Not applicable.

If not, explain why:

**8. Academic Deans Policy Council (ADPC) approval, for interdisciplinary issues and as appropriate. Please consult with the Dean of the Graduate School or the Secretary of the Faculty Senate to check if this is needed.**

Yes       No

If no, explain why:

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**9. Additional required documents as listed on the "Proposal Submissions Specifications," i.e. market analysis, budget information, assessment of library collections, etc. as specified.**

List additional documents included:

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End form.

UNIVERSITY OF MIAMI  
SCHOOL of LAW



## MEMORANDUM

**TO:** General Welfare Committee  
Faculty Senate

**FROM:** Patricia Sánchez Abril, J.D., Vice Dean, Graduate Business Education  
Dhananjay (DJ) Nanda., Professor and Chair, Accounting  
Sandra Abraham, Executive Liaison, Interdisciplinary Programs and Initiatives

**Subject:** New Joint Degree: Juris Doctor and Master of Accounting

**Date:** August 12, 2019

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Proposal: To create a joint Juris Doctor and Master of Accounting degree program. (See attached proposal by Dr. Dhananjay (DJ) Nanda and Sandra Abraham for details.)

Reasoning:

- See attached proposal for details on specific reasoning.

Procedural History:

- Graduate Business Education Committee – Discussed and approved 10/9/2018
- School of Law Faculty – Discussed and approved 11/7/2018
- School Council of the Miami Business School – Discussed and approved 11/30/2018
- Graduate School Council – Discussed and approved 4/16/2019

## Joint Degree Programs: JD and a UM Graduate Program

November 2018

### Preface:

Over the past nine years, the School of Law has put together 9 joint degree programs: JD/MM; JD/MA in Arts Presenting; JD/PhD in Environmental Science and Policy; JD/MBA (1 year pgm.)/LLM in either Tax, Real Property or Estate Planning; JD/MD; JD/MA in Latin American Studies; JD/MPA; JD/MA in Communications; and MD/MSEd in Law, Community and Social Change. The fundamental objective of these programs is to give students an opportunity to supplement the knowledge and skills obtained in the JD program with knowledge and expertise in a second discipline. In the case of the PhD program and the MD program as well as a few of the Masters programs, students can augment their graduate/professional program with the additional knowledge and skills obtained in the JD program. Since admissions, requirements, tuition, and degree conferral are done separately for each program, these combinations offer students the opportunity to save time and tuition dollars through the double-counting of some number of credits. In addition, each program will know that the student is, in fact, enrolled in a second program, so that curriculum scheduling and program requirements can be considered appropriately. For example, the first year of the JD program requires all students to only take JD courses in an assigned cohort with lock-step course scheduling.

Programs selected to become joint with the School of Law JD program are those where the combination of degrees has the potential to expand the student's career path over the long-term and are especially useful as professions and academic research foci consistently continue to become more interdisciplinary.

Because the number of students who obtain joint degrees (the JD and one other) is small --a total of approx. 20 to 30 students across all 12 joint degrees in any given academic year-- there has never been an impact on either program's administrative staff or budgets.

The Law School in concert with all U.S. Law Schools encourages students to use other disciplines to expand their understanding of the law as one significant way of becoming the better professionals today and in the future. This is successfully and profitably accomplished through joint degree programs, interdisciplinary course offerings, the co-listing of courses, participation in professional symposia and talks, legal clinics, and university-wide sponsored events.

Seen from the perspective of the University of Miami as a whole, these joint degree offerings display the breadth of our academic strengths, highlight the need for and availability of interdisciplinary initiatives, further encourage synergy among our own academic schools, and enhance our appeal to the world outside.



**University of Miami**  
**Joint Degree**  
**Juris Doctor (J.D.)/Master of Accounting (MAcc) – OCTOBER 2018**

**Overview:**

The University of Miami is proposing to offer a joint J.D./ MAcc program allowing students to earn a J.D. and MAcc – Accounting in 3.0 or 3.5 years.

This joint degree program will allow 6 J.D. credits to be applied to the MAcc degree and 6 MAcc credits to be applied to the J.D. degree, saving the student 12 credits between the two programs.

Questions about the J.D. program should be directed to Sandra Abraham, Executive Liaison for Interdisciplinary Programs, 305-284-4030, [sabraham@law.miami.edu](mailto:sabraham@law.miami.edu).

Questions about the MAcc should be directed to Dan Medina, Director of the MAcc/MST programs, 305.284.3574, [dmedina@bus.miami.edu](mailto:dmedina@bus.miami.edu).

**Background:**

This program is designed for J.D. students who have an interest in obtaining a master's 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 law and use the MAcc as an additional credential.

**Admissions Process:**

- Students will be admitted to the Law School J.D. program and the MAcc 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 MAcc 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. (MAcc students need to save at least 6 credits to be completed after they begin their J.D. program.)
- Applications to the MAcc program are handled on a rolling basis; however, it is recommended that applications be submitted by March 15<sup>th</sup> 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 MAcc 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 MAcc program. If not, it is possible to take an Accounting Summer Intensive Program to complete the prerequisites.

### **Program Requirements:**

- The J.D. students in this joint degree program will complete 82 credits in the School of Law. Additionally, 6 credits from the MAcc program will be applied to the student's Law School transcript for a total of 88 required J.D. credits.
- The MAcc -- / JD students will complete 24 credits in the master's program. Additionally, 6 J.D. credits will be applied toward their MAcc degree for a total of 30 required MAcc credits.
- As defined above, 12 credits will be counted toward both degrees: 6 credits from the School of Law and 6 credits from Accounting – Corporate and Assurance track.
- Only the Accounting courses in the MAcc program count toward the upper division accounting courses required to sit for and be licensed as a Certified Public Accountant in Florida.
- Students will be required to attend the J.D. program full-time during their first year of Law School. No courses in the MAcc program may be taken during this first year.
- Students who begin in the J.D. program will be able to take courses in Accounting beginning the fall of their second year.
- Students must complete all J.D. requirements and all MAcc requirements as defined by their programs.
- Students must maintain a 3.0 or better GPA in their MAcc-required courses in order to receive the MAcc degree.
- Students may take summer law courses which may reduce the length of the joint degree program by up to a semester. The maximum number of credits for summer term is 7 credits.
- Students may take 17 credits/semester (fall and spring) if they have a 3.0 law school G.P.A. or receive permission from the Vice Dean of the Law School.
- In meeting the skills requirement for the J.D. degree, students in this joint degree program should consider the following options: Investor Rights Clinic, Negotiation Skills, Introduction to the Deal, or the Startup Practicum.
- There are a set of prerequisites for the classes offered in the MAcc program. Students who complete their undergraduate degree in accounting from an AACSB-accredited institution will (with 6 credits of tax courses offered by an Accounting department) normally meet the prerequisites for the MAcc program. If not, they will be required take the prerequisites in the Accounting Summer Intensive Program at Miami Business School.

### **Law School Requirements:**

- **Required:**
  - Federal Income Tax – 4 credits
  - Business Associations – 4 credits
- **Electives:** (at least 6 credits from the following list):
  - Corporate Tax – 3 credits
  - Taxation of Business Entities – 3 credits (not an option if taken at the Business School)
  - Bankruptcy – 4 credits
  - Banking Law – 3 credits

- International Finance – 3 credits
- Mergers and Acquisitions – 3 credits
- Securities Regulation – 3 credits
- Securities Fraud Investigations: Ponzi Schemes, Stock Manipulations, and Insider Trading – 2 credits
- Commercial Law – 4 credits
- Partnership Tax – 3 credits

**MAcc Requirements:**

- **Required: MAcc Assurance Track (20 credits)**
  - ACC 610 Financial Reporting Research
  - ACC 622 Advanced Issues in Auditing (3 credits)
  - ACC 628 Introduction to Accounting Analytics
  - ACC 630 International Financial Reporting Standards (1 credit)
  - ACC 648 Financial Reporting Implications of Income Taxes.
  - ACC 672 Advanced Financial Analysis
  - BUS 610 Critical Thinking and Persuasion for Business
  - MAS 637 Applied Regression Analysis and Forecasting
  - MAS 639 Data Acquisition, Preparation and Visualization
  - MAS 648 Data Mining
- **Required: MAcc Corporate Track (20 credits)**
  - ACC 604 Seminar in Cost Accounting
  - ACC 606 Internal Auditing
  - ACC 610 Financial Reporting Research
  - ACC 628 Introduction to Accounting Analytics
  - ACC 648 Financial Reporting Implications of Income Taxes.
  - ACC 672 Advanced Financial Analysis
  - BUS 610 Critical Thinking and Persuasion for Business
  - MAS 637 Applied Regression Analysis and Forecasting
  - MAS 639 Data Acquisition, Preparation and Visualization
  - MAS 648 Data Mining
- **Electives: (at least 4 credits from the following list):**
  - ACC 603 Studies in Financial Reporting
  - ACC 611 Auditing Seminar
  - ACC 622 Advanced Issues in Auditing (3 credits)
  - ACC 626 Introduction to Forensic Accounting
  - ACC 627 Accounting Regulations and Compliance
  - ACC 630 International Financial Reporting Standards (1 credit)
  - ACC 631 Advanced Accounting
  - ACC 664 Global Mergers and Acquisitions
  - ACC 677 Forensic Accounting

**Sample Program Schedule:** Two sample programs are provided below:

<b>JD/MAcc 3 year program with 1 summer</b>					
	<b>Fall</b>	<b>Spring</b>	<b>Summer</b>	<b>Annual</b>	<b>Cumulative</b>
<b>First Year</b>					
Law	16	16	6	38	38
Accounting	0	0	0	0	0
<b>Second Year</b>					
Law	9	9	0	18	56
Accounting.	12	12	0	24	24
<b>Third Year</b>					
Law	13	13	0	26	82
Accounting	0	0	0	0	24

<b>JD/MAcc 3 1/2 year program</b>					
	<b>Fall</b>	<b>Spring</b>	<b>Summer</b>	<b>Annual</b>	<b>Cumulative</b>
<b>First Year</b>					
Law	16	16	0	32	32
Accounting.	0	0	0	0	0
<b>Second Year</b>					
Law	10	10	0	20	52
Accounting	6	6	0	12	12
<b>Third Year</b>					
Law	12	10	0	22	74
Accounting	4	4	0	8	20
<b>Fourth Year</b>					
Law	8	0	0	8	82
Accounting..	4	0	0	4	24



**Osamudia R. James**  
Acting Dean and Professor of Law

November 8, 2019

Dr. Tomas Salerno  
Chair, Faculty Senate  
University of Miami  
Coral Gables, FL 33146

Dear Dr. Salerno,

I am delighted to report that the JD/MAcc in Accounting (corporate track) joint degree program proposal was presented to the law school faculty on November 7, 2018. It was reviewed and approved by our faculty. I fully support this joint degree program and am pleased to be working with the Business School on this program, one of two newly proposed joint degree programs between the two schools.

Sincerely,


A handwritten signature in blue ink, appearing to read 'Osamudia R. James'.

Osamudia R. James  
Acting Dean and Professor of Law



MEMORANDUM

TO: General Welfare Committee  
Faculty Senate

FROM: W. Brian Barrett, Speaker of the School Council   
Anita Cava, Professor, Business Law, Second Vice Chair, School Council  
Shirley Dennis-Escoffier, Associate Professor, Accounting,  
First Vice Chair, School Council  
Howard Gitlow, Professor, Management Science  
Karoline Mortensen, Associate Professor, Health Management and Policy  
A. Parasuraman, James W. McLamore Chair and Professor, Marketing  
Philip Robins, Professor, Economics  
Sara Rushinek, Professor, Business Technology  
Chester A. Schriesheim, Professor, Management

Subject: New Joint Degree: Juris Doctor and Master of Accounting

Date: November 30, 2018

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The School Council, at its November 30 meeting, voted unanimously to approve the new joint Juris Doctor and Master of Accounting degree program.

Please note that the voting members of the Miami Business School (MBS), the regular faculty per the MBS bylaws, voted to delegate all decisions on curriculum issues to their elected representatives on the School Council for the fall 2018-spring 2019 academic year.



MEMORANDUM

TO: General Welfare Committee  
Faculty Senate

FROM: John Quelch, Dean, Miami Business School 

Subject: Support for the Joint JD and Master of Accounting Degree Program

Date: November 30, 2018

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This memo is to document my support for the proposed joint Juris Doctor and Master of Accounting degree program.

Thank you.



October 18, 2018

Faculty Senate  
University of Miami  
Coral Gables, FL

Dear Faculty Senate:

The Department of Accounting unanimously and enthusiastically supports the creation of the new joint degree **Juris Doctor (J.D.)/Master of Accounting (MAcc)**. This new initiative was extensively discussed among faculty members and has been voted on by departmental faculty. As a group, we believe that the new degree will enhance the Miami Business School's ability to prepare students for successful careers in Law and Accounting.

Sincerely,

A handwritten signature in blue ink that reads 'Dhananjay Nanda'.

Dhananjay Nanda

Chair, Department of Accounting  
University of Miami School of Business  
5250 University Drive  
Coral Gable, FL 33146





**MEMORANDUM**

**DATE:** April 1, 2019

**TO:** Patricia Abril, Vice Dean, Graduate Business Education  
Miami Business School

**FROM:** Patty Murphy, Associate Provost for University Accreditation  
Office of Assessment and Accreditation

**RE:** New JD/MAcc Dual Degree

PDM

The Miami Business School notified my office of its intent to offer a new dual degree program with the Law School effective Fall 2019: Juris Doctor (JD) and Master of Accounting (MAcc). The proposed dual degree program involves two existing programs (academic plan codes: LAWJ\_JD and ACCT\_MACC). The proposed program will allow students to complete both degrees in an accelerated timeframe and provide graduates with preparation to pursue careers in public accounting or financial/legal departments within a corporation.

The proposed dual degree program will require successful completion of 106 credit hours. The current JD program requires 88 credit hours and the MAcc requires 30. In the proposed curriculum, students would complete 82 credit hours in JD program and 24 credit hours in the MAcc program.

The proposed new program does not "represent a significant departure, either in content or method of delivery" from what we are currently approved by SACSCOC to offer due to the following:

- The proposed dual degree program meets the SACSCOC requirement of a minimum of 30 credit hours for two graduate degrees.
- The proposed dual degree program is a repackaging of existing courses. No new courses are being added.
- The proposed dual degree program will be supported by current qualified faculty.
- The University is currently approved to offer both of the programs included in the proposed dual degree program.
- The majority of the proposed dual degree program will not be offered via distance education and, in any case, the University is approved to offer 100% distance education programs.
- The proposed dual degree program will be offered on the University's Coral Gables campus.
- Each graduate program covers the literature in the field through its required core coursework.
- Each graduate program ensures ongoing student engagement in research and/or appropriate professional practice and training experiences through applied course work in each program.

SACSCOC only requires notification of program changes that represent a significant departure from our current programs. Therefore, no notification or approval is required for this change.

Please contact me if you have any questions at [pattymurphy@miami.edu](mailto:pattymurphy@miami.edu) or (305) 284-3276.


**CC: Faculty Senate**  
**Guillermo Prado, Dean of the Graduate School**  
**John Quelch, Dean of the School of Business**  
**Alexander Mas, Assistant Director, School of Business**  
**Karen Beckett, University Registrar**  
**Carrie Glass, Executive Director of Student Financial Assistance and Employment**

UNIVERSITY OF MIAMI  
GRADUATE SCHOOL



Graduate School Phone: 305-284-4154  
P.O. Box 248125 Fax: 305-284-5441  
Coral Gables, FL 33124-3220 graduateschool@miami.edu

**MEMORANDUM**

DATE: April 18, 2019  
TO: Tomas Salerno  
Chair, Faculty Senate  
FROM: Guillermo (Willy) Prado   
Dean, Graduate School  
SUBJECT: Proposal – New Juris Doctor and Master of Accounting Dual Degree

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The Miami Business School and School of Law submitted a proposal to create a new joint Juris Doctor and Master of Accounting degree program. The proposal was discussed at the meeting of the Graduate Council on Tuesday, April 16, 2019, and was approved by all those present.

CC: John Quelch, Dean, Miami Business School  
Patricia Sanchez Abril, Vice Dean, Graduate Business Education  
Dhananjay (DJ) Nanda, Professor and Chair, Accounting  
Sandra Abraham, Executive Liaison, Interdisciplinary Programs and Initiatives  
Tiffany Plantan, Director of Education, Graduate School  
Patty Murphy, Associate Provost for University Accreditation, Office of  
Assessment and Accreditation