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| <b>Texas Tech University School of Law Doctor of Jurisprudence/Master of Science in Accounting Dual-Degree Plan</b> |
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| <b>J.D. Coursework</b>   |                               | <b>Credits</b> |
|--|-------------------------------|----------------|
| First-year Required J.D. Coursework                                  |                               | 30             |
| Advanced Required J.D. Coursework - Completed during 2L and 3L years |                               | 26             |
| *LAW 6420  | Commercial Law (4 credits)    |                |
| *LAW 6434  | Income Taxation (4 credits)   |                |
| *LAW 6435  | Business Entities (4 credits) |                |
| J.D. Elective Credits - Completed during 2L and 3L years             |                               | 22             |
| <b>* Courses are approved courses to count in Accounting</b>         |                               |                |
| <b>Total credits earned from J.D. specific coursework</b>            |                               | <b>78</b>      |

| <b>M.S. Accounting Coursework</b>                                    |  | <b>Credits</b> |
|--|--|----------------|
| **ACCT 5318  | Income Tax Research and Planning   | 3              |
| ACCT 5319  | Audit Theory & Practice  | 3              |
| **ACCT 5308  | Federal Income Tax Law for Partnerships  | 3              |
| ACCT 5309  | Advanced Accounting  | 3              |
| ACCT 5315  | Estate and Gift Taxation   | 3              |
| **ACCT 5327  | Advanced Income Taxation Accounting  | 3              |
| ACCT 5332  | Ethics in Accounting   | 3              |
| **ACCT 5334  | Professional Accountancy Capstone <b>(Must be taken in the semester of graduation; must earn a grade of B or higher)</b> | 3              |
| <b>** Courses are approved courses to count in J.D.</b>              |  |                |
| <b>Total credits earned from M.S. Accounting specific coursework</b> |  | <b>24</b>      |

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|--|----------------|
| <b>Total J.D. and M.S. Accounting credits applied to complete the J.D./M.S. Accounting Dual Degree</b> | <b>Credits</b> |
|  | <b>102</b>     |