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An Analysis on Whether an Accounting Background Lays the Foundation for a Successful Transition into Law School

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NORTHERN ILLINOIS UNIVERSITY

An Analysis on Whether an Accounting Background Lays the Foundation for a
Successful Transition into Law School

A Capstone Submitted to the

University Honors Program

In Partial Fulfillment of the

Requirements of the Baccalaureate Degree

With Honors

Department Of

Accountancy

By

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DeKalb, Illinois

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HONORS CAPSTONE ABSTRACT

The purpose of this paper is to analyze how an undergraduate degree in accountancy will assist in the study of law. To accomplish this, the paper looks at the course curriculum of a Northern Illinois University Accountancy major and the first year required courses in three law schools of varying rankings. Then, the skills and knowledge taught in each curriculum will be compared to see if there is any overlap. To supplement this analysis, I will host interviews with professional lawyers and law teachers who will give descriptions of the skills needed in everyday work. In addition to this analysis, the skills necessary for the LSAT exam and several fields of law will be discussed, and any potential overlap between the NIU Accountancy curriculum and the LSAT exam or law fields will be explored.

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INTRODUCTION

An accountancy major spends roughly four years studying and learning the ins and outs of the accounting profession, with a focus on taxes, auditing, and financial and managerial accounting. Meanwhile, a lawyer spends three years studying general law with an emphasis on whatever field they want to specialize in. At first glance, there does not seem to be much of a connection between an accountant and a lawyer. So why is it that whenever I told someone that I was interested in attending law school, their response would usually be a variation on the statement “an accounting degree will be helpful?” I have heard this question asked countless times, but never has anyone answered the question why an accounting degree will be helpful in law. The purpose of this paper is to analyze the curriculums of law schools and the NIU accountancy program to learn how an undergraduate degree in accountancy will help in the study of law. This will be accomplished by the following six tasks: 1. introducing the results of a surface level search about the relevance of accounting in law; 2. covering the accountancy curriculum of NIU and other colleges to lay the foundation of what an undergraduate in accountancy teaches; 3. briefly describing the law school application process, especially the LSAT, and how an accountancy degree will assist an applicant; 4. introducing several fields of law, and what lawyers in each of the fields do; 5. describing the basics of a law school curriculum using several different schools to form a solid basis for what is learned in law school; and 6. analyzing each field of law, the curriculums of both an accountancy degree and law degree and point out where exactly the knowledge gained from an accountancy undergraduate degree will be useful.

POPULAR OPINION

This section will cover a surface level search on whether an accounting degree would be helpful in earning a law degree. A google search reveals that this question is asked by a large amount of people. As a general rule, the responses of various websites and communities lead one to believe that there is a significant benefit for prospective law school students to earn an accountancy undergraduate degree. However, reading each response reveals that the field of law people most believe an accountancy degree will help with is tax. A minority of sources also report that the general business knowledge gained from an accountancy degree helps in other fields of law such as mergers and acquisitions, labor and employment, and even intellectual property. One fantastic, easy to find source is goingconcern.com, which uploaded an interview with Pamela Burneski, an accountancy masters graduate who enrolled in law school. In the interview, Pamela speaks about how the greatest change between studying accountancy and studying law is the lack of correct answers. She states that while studying accounting, every question has an objective answer, while in law there “are no correct answers and creativity is generally encouraged.”¹ As for technical skills learned from accounting, Pamela has plenty of examples where they have come in handy. For example, she speaks about how the general knowledge on businesses and business formation has helped her gain a better understanding of her cases.² So, a surface level internet search reveals the general opinion that an accountancy degree can be useful in acquiring a law degree.

¹ May, Leona, and Adrienne Gonzalez. “Double Threat: An Interview with an Accounting Graduate Who Went Straight Into Law School.” *Going Concern*, 30 Nov.-1, goingconcern.com/double-threat-interview-accounting-graduate-who-went-straight-law-school/.

² Leona and Gonzalez

NIU ACCOUNTANCY CURRICULUM

This section will give a brief description of the required NIU Accountancy courses that hold at least some relevance to pursuing a career in law, state how they are relevant, and then each course will be compared to several law school's requirements in a later section. To begin, there is only one required course that ties directly into law. All business majors are required to take a management course titled "Legal Environment of Business."³ This course focuses on teaching students the basics of the legal system. Students are taught basic business agreements, laws about the different types of business entities, and general government regulation.⁴ This class is a great starting point for the basics of law but lacks depth. While it does a good job introducing concepts of law in an easily understandable way, it is focused almost solely on basic business law, so its application is limited.

In the NIU Accountancy curriculum, no required courses touch on any form of law in the Sophomore year, however in Junior year there are a few classes that while they do not directly teach law, they teach either accounting concepts that require some knowledge of law (which is then covered in class) or skills that Nicole Chimienti, an Associate at Foley & Lardner, finds useful in a law career. Accounting information systems is a course that expands a student's knowledge on transaction cycles and various information organization programs.⁵ In this class, students learn more about Microsoft Access, both conceptually and practically. By the end of the

³ "Accountancy Suggested Schedule - NIU - College of Business." *Northern Illinois University*, www.cob.niu.edu/advising/suggested-sched-accy.shtml.

⁴ "2019-2020 Undergraduate Catalog." *Northern Illinois University - Acalog ACMS™*, catalog.niu.edu/index.php?theme.

⁵ Northern Illinois University - Acalog ACMS

course, all students are at least minorly proficient in Access. Most law firms use one of the information organization programs taught in this course, with Access being popular.⁶

Financial reporting I is an accounting class that focuses almost entirely on bookkeeping and journal entries.⁷ While this is not helpful at all for prospective law students, it also requires students to search through the FASB accounting standards codification and analyze a practice case. Sifting through the codification can be similar to searching through laws (there is similar language used) and is therefore good practice for future law students to have. Following this class is financial reporting II, which is more of the same. There is a heavy focus on bookkeeping and journal entries, though there are more opportunities for students to dig through codification and apply it in practice cases.

Next is assurance services. This class focuses on auditing and attestation.⁸ However, by learning about auditing, it is inevitable that the students learn about the laws that need to be followed and why they were put into place. While it might not be much, this class does teach about the various laws that need to be followed by accounting firms. However, because this class is focused solely on auditing and attestation, the laws that are covered are only relevant to those fields. While this is not unexpected, it does limit the usefulness of the laws learned in this class unless they were to go into a very specific field of law.

The next class is intermediate cost management, and there is one major takeaway from this course; it is required to pass the basic Excel certification exam. Excel is a program used occasionally by law firms, and teaching students enough to be certified is an important step.⁹

⁶ Chimienti, Nicole. Personal interview. 10 March 2020.

⁷ Northern Illinois University - Acalog ACMS

⁸ Northern Illinois University - Acalog ACMS

⁹ Chimienti, Nicole.

Directly following this is data analytics in accounting. Again, while this class does not offer much in terms of learning laws, it requires its students to pass the expert Excel certification exam. While Excel is not frequently used in law firms, it still sees use, and being a certified expert can only help.

The second to last class is the tax class. In this class, students are taught the basics of personal and corporate taxes, how to search for and apply the tax code, and the relevant tax laws. This class is a great introduction for a career in tax law. However, it is just a barebones introduction. According to NIU's tax law professor Steve Blanc, this course provides a nice introduction, however he could spend years teaching a student about tax law, and NIU's college of law has multiple courses focused entirely on tax law.

Finally, the accountancy department requires that students take two writing focused courses prior to graduation. In these courses, students are taught how to communicate through writing. One class focuses on email communications and memos, while the other focuses on researching and presenting information properly. These two classes teach an important skill that any prospective lawyer will make extensive use of.

In conclusion, it is apparent that there are not many required classes that directly relate to law, and those that do are focused solely on business. But quite a few classes teach skills that could be useful for a career in law. Learning early how to properly navigate and understand codification can be helpful, as can learning how to work organizational programs and Excel. By far the most useful skill learned in the undergraduate classes, however, is learning how to properly research and write.

THE LSAT EXAM

This section will cover the law school application process and how an accountancy degree can have a positive influence in making a successful application. The law school application process is very similar to the standard school application process. When applying, a prospective student must acquire a certain number of teacher recommendations, usually two, and fill out the proper paperwork on the LSAC website. In addition to the teacher's recommendations, a prospective student must write a roughly one-page personal statement, the contents of which vary from school to school. The major difference between a law school application and any other is the requirement to take the LSAT exam. This exam is a five-part exam that has two sections focusing on testing a student's ability to use various forms of logic, one section focusing on finding solutions to logic games, one section testing their reading comprehension, and one section for writing. For reference, the reading comprehension section is a more difficult version of what is on the ACT exam, the writing portion gives a passage and asks the test taker to explain a thought process and come to a decision, while the three logic sections are completely new. For all four of these sections, an accountancy degree does not give a student any sort of edge. This is not unexpected. To prepare for the LSAT exam, students will be required to use specifically tailored study material for this exam.

Since an accounting degree is useless when preparing for the LSAT exam, the question is if there is one undergraduate degree that will help. For the logic portions of the exam, classes in philosophy will help the test taker. Classes such as symbolic logic cover the same sort of concepts that the logic portions of the exam cover. For the writing portion of the exam, classes that require the student to write a significant amount of papers help the most. In the NIU accountancy program, there are two classes dedicated solely to improving the writing abilities of

students, and these classes helped immensely. Finally, for the reading comprehension section of the exam, literature courses would help the best. This portion of the exam is focused on extending the meaning of the article the test taker has just read and making connections between the article and any assumptions presented. To summarize, the accountancy program at NIU offers two courses that will help a prospective law school student with the writing portion of the exam, but to be better prepared a student should take a few philosophy and literature courses as electives.

FIELDS OF LAW

This section will cover several fields of law, giving a brief description of each and mentioning how an undergraduate degree in accountancy may assist in a successful practice of law. Contract, tort, and real estate/property law are all required to be taught in the first year of law school, while tax law is taught later on, and typically as an elective.

Contract Law

Contract law governs the enforceability (called consideration) of agreements between two or more parties when an exchange is made.¹⁰ This exchange is often monetary but is not required to be. When thinking of contracts, most people think of written contracts; however, verbal contracts are also possible and legally binding. Anytime an entity agrees to take action, or to

¹⁰ Salvatoriello, Paul, and Kailyn Champlin. "Contract Law - Definition, Examples, Cases." *Legal Dictionary*, 25 Oct. 2015, legaldictionary.net/contract-law/.

make an exchange or payment for something of value, a contract is created.¹¹ An example of an everyday contract would be a purchase order.

In addition to the creation of contracts, contract law also covers the breaching and reparations of contracts. There are two ways to breach a contract: an anticipatory breach and an actual breach. An anticipatory breach is when there is an anticipated failure of one party to perform their duties outlined in the contract.¹² This type of breach focuses on the possibility of a future breach rather than a breach that has already happened. In this case, the harmed party does not need to wait until the other terms of the contract have been fulfilled before taking legal action. An anticipatory breach could be done maliciously or accidental due to unforeseen circumstances. For example, if a supplier breaches contract due to a natural disaster. The second type of breach is an actual breach, where one party fails or refuses to honor their duties outlined in the contract.¹³ For example, a shipment has already been paid for and is to be delivered on Monday; however, the papers were not delivered until Friday. In this example, the seller of the papers is in breach of the contract.

Finally, there five basic elements to a legally binding contract. If any of these elements are missing, the contract may not be enforceable.¹⁴ The first element is Offer. There must be an offer made in the contract. This can be an exchange of goods, services, something of value, or something similar.¹⁵ The second element is Acceptance. This is the agreement of both parties to the offer that has been presented.¹⁶ Usually, this is represented by each party's signature. The

¹¹ Salvatoriello and Champlin "Contract Law"

¹² Salvatoriello and Champlin "Contract Law"

¹³ Salvatoriello and Champlin "Contract Law"

¹⁴ Salvatoriello and Champlin "Contract Law"

¹⁵ Salvatoriello and Champlin "Contract Law"

¹⁶ Salvatoriello and Champlin "Contract Law"

third element is Consideration. Consideration refers to ‘something of value,’ and does not need to be money.¹⁷ The fourth element is Competency. This means that all parties entering into the contract must have the legal capacity to enter the contract. Each must be able to understand the legal liability and responsibilities under the contract.¹⁸ This is to avoid people taking advantage of mentally incapacitated individuals. Finally, the last element is Mutuality. Under this element, all parties must be willing and have the intent to both create the contract and to fulfill the responsibilities required by the contract.¹⁹

The knowledge obtained through the Legal Environment of Business class in the Accountancy program at NIU offers a basic introduction to contract law.

Tort Law

Tort law is the body of laws that enables people to seek compensation for wrongs committed against them.²⁰ Typically, this refers to physical or mental harm to another person, property, or reputation. The harmed party may seek reparations through court. Reparations are a monetary award to compensate for loss or damage inflicted, including but not limited to medical expenses, pain and suffering, and loss of earning capacity.²¹

There are three general categories of torts: intentional torts, negligent torts, and strict liability torts. Intentional torts are acts committed with the specific intent to harm another, or to

¹⁷ Salvatoriello and Champlin “Contract Law”

¹⁸ Salvatoriello and Champlin “Contract Law”

¹⁹ Salvatoriello and Champlin “Contract Law”

²⁰ Salvatoriello, Paul, and Kailyn Champlin. “Tort Law - Definition, Examples, Cases, Processes.” *Legal Dictionary*, 14 Feb. 2019, legaldictionary.net/tort-law/.

²¹ Salvatoriello and Champlin “Tort Law”

deliberately interfere with someone's rights to bodily safety, emotional tranquility, privacy, etc.²² The major issue with this type of tort is that there must be intent to do harm. The second category of tort is a negligent tort. This is an act that leads to unintentional harm or injury.²³ The last category of tort is the strict liability tort. This type of tort refers to the concept of imposing liability on a defendant without proving negligent fault or intent to cause harm.²⁴ Typically the defendant is a manufacturer. The purpose of strict liability torts is to regulate activities that are necessary but pose a high risk of danger. An example of this would be transportation and disposal of dangerous substances.

The knowledge and skills obtained through the Accountancy program at NIU do not offer their students anything that could help in tort law.

Real Property Law

Real property law governs the laws surrounding land, buildings, crops, mineral and water rights of a specific plot of land.²⁵ Real property law is difficult to give an in depth description of due to the fact that the laws differ between each state in the US. Generally, this type of law focuses on a plot of land and everything on it. This includes the buying and selling of a plot of land which is where most real property lawyers work. However, when looking at ownership of a plot of land, it is important to place it into one of four types of ownership: tenancy in severalty, tenancy in common, joint tenancy with full rights of survivorship, and tenancy by entirety.²⁶

²² Salvatoriello and Champlin "Tort Law"

²³ Salvatoriello and Champlin "Tort Law"

²⁴ Salvatoriello and Champlin "Tort Law"

²⁵ Salvatoriello, Paul, and Kailyn Champlin. "Real Property - Definition, Examples, Processes." *Legal Dictionary*, 19 Aug. 2015, legaldictionary.net/real-property/.

²⁶ Salvatoriello and Champlin "Real Property Law"

Tenancy is severalty refers to ownership of a piece of real property by a single person. Tenancy in common is when the ownership of a single property is held by two or more people. In this case, when one co-owner dies, their share of the property may be left to any heirs.²⁷ Joint tenancy is when the ownership of a single property is held by two or more people that acquired the property at the same time on the same deed. In this case, when one co-owner dies, their portion of the property is transferred to the remaining co-owners.²⁸ Tenancy by entirety is a form of ownership only available to married couples in which the property cannot be sold without both parties agreeing. In the case of the death of one spouse, their ownership goes to the surviving spouse.²⁹

At first glance, the accountancy program has little to offer for a real property lawyer, however Paul Davies, a lawyer specializing in real estate law, disagrees. Davies has graduated with an accountancy major and passed the CPA exam. In an interview, Davies spoke about how his accountancy background assists in his career. He spoke about how he frequently uses Microsoft Excel to put together closing statements for the sales of houses. Included in the closing statements are financial calculations using data from the customer and the closer of the deal, including taxes that still need to be paid on the house and how much the lawyers and real estate agents need to be paid. He puts all of these numbers and calculations into an Excel spreadsheet. Here, the requirement that NIU students pass the Expert Excel Exam helps tremendously. Davies went on to comment that he has worked with lawyers before who refuse to use computers for this type of work, so any competence in Excel is enough to put a student ahead of the game. In addition, Davies spoke how the skills and mindset provided by his accountancy degree benefits

²⁷ Salvatoriello and Champlin "Real Property Law"

²⁸ Salvatoriello and Champlin "Real Property Law"

²⁹ Salvatoriello and Champlin "Real Property Law"

him. He talked about when, in many cases, the ability to understand financial statements helps tremendously when speaking to potential clients. By looking at the financial statements, he is able to guess at the future financial state of the client and advise them if they are attempting to purchase something too expensive. In conclusion, an accountancy degree will provide skills that are useful to a real property lawyer.

Tax Law

The last type of law to be discussed is tax law, and it governs the assessment and payment of taxes. These taxes come from federal, state and local authorities. Typically, a tax lawyer will advise a client in understanding tax laws and conducting their affairs in such a way that is advantageous to the individual.³⁰ When tax disputes occur, tax lawyers will help their clients protect their interests. Tax law is a huge field, encapsulating over ten different specific types of taxes, and a tax lawyer should become proficient in all of them.

It seems that the NIU curriculum provides accountancy students an edge when it comes to tax law. The accounting program provides students with a tax class that gives a basic overview of the tax system. However, an interview with NIU Law professor Steven Blanc reveals that the material the undergraduate tax class covers is comparatively broad. Blanc spoke about how large and complex the tax system is, and how the undergraduate class is designed to impart a broad overview of that system. He said that the undergraduate class offers a basic overview of the tax system, but it is nowhere close to being detailed enough to make them a tax lawyer. In conclusion, the NIU curriculum offers students a tax class that does a great job introducing

³⁰ "What Is Tax Law?" *Becoming a Tax Lawyer*, legalcareerpath.com/tax-law/.

students to the tax system, but the knowledge is not detailed enough to significantly help with the classes offered during law school.

LAW SCHOOL CURRICULUMS

This section will give a brief description of the required 1st year courses at University of Chicago Law School, Ohio State University College of Law, and Illinois Institute of Technology Chicago-Kent College of Law. As of 2019, these schools are ranked 4th, 34th, and 87th in the country respectively.³¹ As each course is described, similarities between the schools' curriculums will be pointed out, and finally these required courses and NIU's will be compared in a later section.

University of Chicago Law School

This school requires nine classes from first years, each of which will get a brief description. Criminal Law is a two-part class that covers the doctrines of criminal liability along with the moral and social issues of crime. For this course, crimes and defenses are considered based on the purpose of punishment and what the role of the criminal justice system is. This includes police action and prison policies.³² Directly related to this course is a criminal procedure course, that focuses on the constitutional law regulating official "searches, seizures, and

³¹ "Top Law School GPA and LSAT Medians." *7Sage Admissions*, 7sage.com/admissions/top-law-school-admissions/.

³² "Academic Information System." *UC Classes Self-Service*, coursesearch92.ais.uchicago.edu/psc/prd92guest/EMPLOYEE/HRMS/c/UC_STUDENT_RECORDS_FL.UC_CLASS_SEARCH_FL.GBL.

confessions.”³³ This course considers both physical search and seizures as well as search and seizures of electronic data. Both of these courses are focused on criminal laws, and as such, are grouped together.

Sticking with law and procedure, the next course is a two-part course focused on civil procedure. The first part covers civil litigation, how and why it happens, as well as an emphasis on pleading, discovery, and the trial itself. While covering the trial, this class also speaks about the roles of judge and jury. The second part of this course focuses on the powers and jurisdiction of each court, the scope and effect of every judgement they make, how final every judgement is, and the rules governing “joinder of claims and parties.”³⁴

The next three courses focus on skills and general knowledge a lawyer needs to be successful, rather than actual laws or procedures. First, there is a program for legal research and writing. This program teaches students how to do legal research, how to apply that research, and effective communication of a lawyer’s thought process. It teaches students how to properly explain legal jargon to the average client.³⁵ The second class is titled the “Elements of the Law.” In this course, students learn and examine specific issues that could occur in each area of the law and draws connections between these issues and other academic fields such as philosophy, economics, and political theory. The issues covered include the creation, justification and nature of precedent, what non-legal materials should be considered in deciding the law and when to use them, the definition and application of consent and coercion in law, and finally policy decisions that affect the law.³⁶ The last of the three classes is simply titled “Lawyering.” This is a class that

³³ UC Classes Self-Service

³⁴ UC Classes Self-Service

³⁵ UC Classes Self-Service

³⁶ UC Classes Self-Service

allows students to study a large amount of transactional and litigation-oriented lawyering skills. This includes speaking and writing clearly and concisely, contract drafting, and negotiation strategy. This course also requires students to put these skills into practice with several projects making use of the skills gained from this class, culminating in a mock trial to a board of professors.³⁷

The final three required 1st year classes focus purely on different types of law. First is a two-part course on property law. This course covers the definition and legal relationships of the ownership of property. Who owns it, what is required to own it, and the responsibilities of ownership. This class covers the initial purchase of both real and personal property, understanding the nature of owning land that has natural resources, the various types of concurrent and successive interest in land, and the limitations of alienation.”³⁸ The second class is another two-part class on tort law. Tort law is law covering the injury of an individual or their property. In this course, students cover the judge-created system on dealing with injuries. There is special attention paid to the doctrines covering accidental injury, which includes negligence and strict liability.³⁹ The final class for University of Chicago is a two-part course on contract law. In this class, students learn about commercial and consumer law. Both parts of this course lay the foundation for further study in commercial transaction, corporations, restitution, consumer credit, insurance, labor and employment law, and investment securities.⁴⁰ Students also learn how to form contracts, how to determine if a contract is valid, and when a contract has been breached and the penalties that must be paid.

³⁷ UC Classes Self-Service

³⁸ UC Classes Self-Service

³⁹ UC Classes Self-Service

⁴⁰ UC Classes Self-Service

In conclusion, University of Chicago Law School offers an extensive program with many multi-part courses. However, it should be noted that the likely reason there are so many multi-part courses is because University of Chicago runs on a quarterly schedule, rather than a semesterly schedule. This program is designed for students to get the most amount of knowledge and experience in the shortest amount of time possible.

Ohio State University College of Law

This school requires seven classes and one program from first years, each of which will get a brief description. Ohio requires students to take a criminal law course, which covers the moral principles of crime, including the physical act (*actus reus*) as well as the thoughts behind the crime (*mens rea*), mistakes of fact and law, and causation. This class also covers incomplete offenses such as criminal attempts, conspiracies, and complicity. Students learn about the place of self-defense, provocation, and insanity as defenses in court proceedings. Finally, this class teaches students the process of translating these occurrences into law, while giving special focus to specific crimes, such as homicide and rape, their development through the history of law.⁴¹

The next class is civil procedure 1, which introduces students to the litigation process in both federal and state courts. Part 1 of this course focuses on what kind of disputes courts have the power to decide, the laws themselves, and the strategy involved in selecting a specific forum and what effects that strategy will have. Students will also learn about the consequences a decision will have on further litigation and gives an overview of the litigation process necessary

⁴¹ "J.D. First-Year Curriculum." *Registrar*, moritzlaw.osu.edu/registrar/academic-information/j-d-first-year-curriculum/

to determine the costs of litigation and the resolving of disputes. Alternatives to litigation will also be discussed.⁴²

The last legislation focused class is titled “Legislation and Regulation.” In this class, students learn about agencies that are the source of most law making and how they implement laws into modern society. Unlike other courses that focus on courts or laws, this course focuses on legislatures and agencies as law-generating institutions. Students will study administrative and legislative documents and judicial opinions. Then students will consider why new legislation is created, why there are other legislative institutions, and the place of administrative agencies in our government. Significant focus will be placed on the legislative process and statutory interpretation.⁴³

Next is a two-part legal analysis and writing course. The first part of this course introduces students to basic legal processes; methods of legal analysis; proper research sources and strategies; professionalism issues that new lawyers face; and effective verbal and written communication with both clients and coworkers.⁴⁴ The second part of this course expands on the concepts learned in part one with more complex cases and assignments used to test the students. The only completely new skill learned is the ability to write as an advocate. By this, Ohio means that students will learn the differences between a persuasive communication and a predictive one.⁴⁵

The last three courses required for 1st year students all focus on different types of law. Just like University of Chicago, students are required to learn about property, tort, and contract

⁴² Ohio State University, J.D. First-Year Curriculum.

⁴³ Ohio State University, J.D. First-Year Curriculum.

⁴⁴ Ohio State University, J.D. First-Year Curriculum.

⁴⁵ Ohio State University, J.D. First-Year Curriculum.

law. There is also little to no difference in class content between University of Chicago's classes and Ohio State's classes.⁴⁶

Finally, there is Ohio's unique program titled "Legal Practice & Perspectives Program." This program is designed for students to take two electives, one that is practical and one that is theoretical.⁴⁷ The electives offered are designed to expand a student's knowledge in one or more of the core classes, with the practical elective offering complex problem-solving and descriptive cases and the theoretical elective offering in depth discussion.

In conclusion, Ohio State University offers a unique opportunity in its perspectives program, and a solid foundation in law. This program is designed for students to get a solid grasp on the foundations of law with an emphasis on a specific field due to the program.

Illinois Institute of Technology Chicago-Kent College of Law

This school requires eight classes from first years, each of which will get a brief description. Criminal law teaches students about criminal liability, including justification of punishment, the concept of fault and excuse. Special attention is paid to murder and manslaughter, as well as modern changes in law.⁴⁸

Civil procedure focuses on the basic restrictions of courts, and aspects of litigation on the federal level. Students focus on the limitations of personal jurisdiction over defendants and limits placed on courts by congress. Finally, this course will cover pleadings, challenges and

⁴⁶ UC Classes Self-Service and Ohio State University, J.D. First-Year Curriculum.

⁴⁷ Ohio State University, J.D. First-Year Curriculum.

⁴⁸ "J.D. Course Descriptions." *Chicago-Kent College of Law*, 14 July 2017, www.kentlaw.iit.edu/academics/jd-program/curriculum/course-descriptions.

amendments to pleadings, pretrial discovery, adjudication without trial, and other procedural issues.⁴⁹

Kent's legislation course introduces students to the creating, implementation, and interpretation of statutes and legislation. Students will learn about the legislative process, the roles of different legislative institutions, theories of legislative interpretation, and the role of courts in this process.⁵⁰

Next is Kent's legal writing course. This is a two-part course where the first part teaches students how to analyze, research, and write about law through memos, letters, and emails. This part will also teach the fundamentals of good writing and put it to use through individual and group practice.⁵¹ The second part of this course extends the concepts taught in the first part, with more complex cases being used. In addition, students will begin to learn the basics of legal ethics and verbal communication.⁵²

The next three courses required for 1st year students all focus on different types of law. Just like University of Chicago and Ohio State, students are required to learn about property, tort, and contract law. There is also little to no difference in class content between University of Chicago and Ohio State's classes and Kent's classes.

The final required course is a constitutional law course, and one that is not required by the other two schools in the first year. This course introduces students to the laws put into place by the Constitution and developed primarily by the Supreme Court. Students learn about Supreme Court review, separation of powers, federalism, and the individual rights bestowed by

⁴⁹ Kent, J.D. Course Descriptions

⁵⁰ Kent, J.D. Course Descriptions

⁵¹ Kent, J.D. Course Descriptions

⁵² Kent, J.D. Course Descriptions

the Fourteenth Amendment Due Process and Equal Protection Clauses. Special attention will be paid to racial and sexual discrimination, abortion, the right to privacy, and the concept of state action. These topics will be examined through both historical and modern views.⁵³

In conclusion, Kent offers more of the same that the previous two schools offer, with the exception of a required constitutional law course. An education from Kent Law School will provide a student with a solid understanding of the basics with emphasis on the Constitution and the supreme court rather than a specific field of law.

CONCLUSION

In short, the accountancy undergraduate degree offers limited assistance to a prospective law student. The skills in programs such as Excel will be helpful in most fields of law, a few of the classes offered will give the students a background understanding of certain subjects that will be helpful, and the ability to understand financial statements could be extremely useful. But is there an undergraduate degree that offers more assistance to a prospective lawyer? According to Paul Davies, “not a single business isn’t dominated by a lawyer.” Davies spoke about previous classmates who obtained an undergraduate degree in history while learning Arabic, and they were then employed in the Middle East. Davies argues that while certain undergraduate degrees will help more in certain fields of law than others, a competent lawyer can be born from any undergraduate degree. Davies himself was an accountancy student and found the skills he learned during that time mostly useless for his first 25 years as a courtroom lawyer. Only once he

⁵³ Kent, J.D. Course Descriptions

settled down as a real estate lawyer were his accountancy skills put to use. So, a prospective law student should think about which specific field of law they would like to go into when deciding on a major. For example, a student looking to go into any form of business law would benefit from any business major, including accountancy. Steven Blanc offers the advice that the undergraduate degree is mostly irrelevant so long as a student practices their writing skills. He spoke about how most of his job as a lawyer is based on reading and understanding laws and communicating laws to others in easy to understand language.

In conclusion, an accountancy degree will be useful to a prospective lawyer. However, any other degree will also be useful to a prospective lawyer. The amount of usefulness of each degree is determined by the specific field of law a student will go into, but every undergraduate degree will offer something useful to future lawyers.

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