



Accountancy as the Optimal Preparatory Course for the Juris Doctor Program in the Philippine Context

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ABSTRACT: The transition toward a legal profession is a significant choice for students in the Philippines, and selecting the appropriate preparatory course for a Juris Doctor (JD) program is essential for their future achievements. This research examines the idea that Accountancy might be the most beneficial preparatory course for students intending to pursue a JD. Based on a survey conducted with 100 law students in the National Capital Region (NCR), this study analyzes the perceived advantages of having an Accountancy background as a foundation for legal education. The survey findings emphasize how understanding financial principles, taxation, corporate law, and business regulations can give law students a competitive advantage in their academic endeavors. This article explores key considerations, assesses alternative options, and provides recommendations based on the results.

KEYWORDS: preparatory, Juris Doctor, financial, endeavors, options

1. INTRODUCTION

In the Philippines, obtaining a Juris Doctor (JD) degree serves as the gateway for aspiring attorneys, and the choice of the appropriate undergraduate program can significantly affect their academic path and career achievements. Though the conventional preparatory programs for law school consist of Political Science, Philosophy, and Economics, an increasing number of students are leaning toward Accountancy. This trend prompts the inquiry of whether a degree in Accountancy offers superior benefits compared to other undergraduate options.

Accountancy education provides students with a solid grounding in finance, taxation, auditing, and business law, topics that are particularly relevant in the legal profession, especially in the realms of commercial and corporate law. As business regulations and financial laws become more intricate in the Philippines, Accountancy graduates may have a distinct advantage when entering law school. This study seeks to investigate whether having an Accountancy foundation is indeed the most advantageous preparation for the JD program.

2. STATEMENT OF THE PROBLEM

The central issue tackled by this research is determining if Accountancy stands as the best preparatory course for the Juris Doctor program in the Philippine setting. While other undergraduate disciplines like Political Science and Economics are often considered advantageous for law school entry, this research emphasizes how

Accountancy can more effectively prepare students for the challenges they will encounter in law school. More specifically, this study intends to address the following questions:

1. How do law students with an Accountancy background assess their readiness for the JD program in comparison to those from different undergraduate courses?
2. What are the acknowledged pros and cons of selecting Accountancy as a preparatory course for law school?
3. To what degree does an Accountancy education aid in grasping essential legal domains, such as taxation, corporate governance, and business regulations?
4. What additional factors influence the choice to pursue Accountancy or other preparatory courses for law school?

3. AREAS OF CONSIDERATION

To determine whether Accountancy is indeed the best preparatory course for a JD program, various areas should be examined:

Curriculum Relevance and Rigor: Accountancy education in the Philippines is recognized for its challenging curriculum, which requires a solid understanding of financial principles, analytical abilities, and meticulousness. These competencies are crucial in legal studies, particularly in fields such as corporate law, taxation, contracts, and financial regulations. Comprehending the basic principles of accounting and business operations may provide students with a preliminary edge when they face analogous ideas in law school.

Taxation and Corporate Law: Tax law and corporate governance represent two significant fields of law that extensively depend on accounting principles. Law students who possess strong accounting knowledge may find these areas more accessible, as they typically have a robust understanding of the financial systems that support these legal domains. Graduates in accountancy are often more prepared to comprehend financial statements, balance sheets, and other documents essential to legal practice in business law.

Critical Thinking and Analytical Skills: Studying Accountancy sharpens critical thinking and analytical skills, which are vital for any law student. Accountants are educated to evaluate complicated financial data and address challenges based on facts and statistics. This analytical method can be applied to legal studies, where the analysis of cases, legal reasoning, and statute interpretation are crucial.

Job Market and Career Opportunities: In addition to academic readiness, the financial stability and job prospects for Accountancy graduates also influence decision-making. Accountancy provides a defined career trajectory, with positions available in public accounting, auditing, corporate finance, and government roles. For law students, this could serve as a practical fallback if they opt to explore other career paths outside the legal field.

Law School Requirements and Adaptation: Some students may wonder about the flexibility of an Accountancy degree in meeting the academic requirements of law school. Legal education demands a different way of thinking—one that emphasizes critical analysis, logical reasoning, and effective written communication. Transitioning from Accountancy to law might present challenges for students who are primarily familiar with numerical and financial thought processes.

4. ALTERNATIVE COURSES OF ACTION

While pursuing Accountancy may provide specific benefits for preparing for law school, other undergraduate programs also lay a strong groundwork for legal studies. These alternatives should be assessed to provide a comprehensive viewpoint on the subject.

Political Science: Political Science is typically regarded as one of the most effective preparatory courses for law school in the Philippines. It offers students a broad insight into government frameworks, political mechanisms, and constitutional law. Graduates in Political Science often find it simpler to adjust to the theoretical and philosophical dimensions of law, such as constitutional law, jurisprudence, and political theory.

Philosophy: Philosophy is another discipline frequently selected by law students due to its focus on logical reasoning, ethical issues, and the exploration of justice. Graduates in Philosophy are generally well-prepared to navigate the abstract and argumentative aspects of law, especially in fields like legal theory, human rights, and moral philosophy.

Economics: Economics provides students with a profound comprehension of market behaviors, economic policies, and the financial structures that impact society. This insight can be advantageous in law school, especially in areas like antitrust law, economic regulation, and international trade law. Graduates in Economics might also be well-prepared to pursue careers in financial law or policy advocacy.

Business Administration: Business Administration centers on management, organizational behavior, and business strategies. Graduates from this program may be more equipped for the practical elements of corporate law and business dealings. Although it might not explore financial topics as thoroughly as Accountancy, it still offers valuable insights for those aiming for a JD with a focus on commercial law.

5. RECOMMENDATION

According to the survey outcomes from 100 law students in the National Capital Region, it is advised that prospective law students with a strong interest in commercial law, taxation, and corporate governance should

earnestly consider studying Accountancy as a foundational course. The results indicate that Accountancy offers a solid base in these subjects, which are vital for thriving in law school. Additionally, the analytical and problem-solving abilities developed through Accountancy were noted as essential for meeting the challenges of legal education.

Nonetheless, it is also vital to acknowledge that Accountancy might not be the ideal option for every student. Those particularly interested in constitutional law, philosophy, or political theory might find that Political Science or Philosophy is more compatible with their academic preferences and abilities. Moreover, students attracted to international law, human rights, or social justice topics may discover that Economics or Political Science aligns more closely with their aspirations.

6. CONCLUSION

In the end, the choice to pursue Accountancy or any alternative preparatory course should hinge on the student's personal interests, capabilities, and long-term career goals. Law schools in the Philippines appreciate varied academic backgrounds, and there is no universal method for preparing for a JD program.

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