Accounting, MSA

Program Director: Dr. Qianhua Ling, Ph.D.
MS in Accounting website (http://business.marquette.edu/academics/msa/)

Degree Offered
Master of Science in Accounting, Plan B Non-Thesis option only.

Program Description
The master of science in accounting (M.S.A.) program is designed to provide students with the broad range of skills that successful accounting professionals need in today's complex and changing business environment. Courses emphasize technical knowledge in the functional areas of accounting, develop communication skills and promote awareness of the accountant's ethical and social responsibilities. The M.S.A. program meets the American Institute of Certified Public Accountants (AICPA) requirement for individual membership in that organization, and eligibility to take the CPA examination. The M.S.A. program is accredited by the Association for the Advancement of Collegiate Schools of Business (AACSB-International) and reflects the high standards and expectations of that accreditation.

Application Requirements
Application requirements and the online application link are available through the GSM website (https://www.marquette.edu/business/graduate/ms-accounting.php).

Note: Students may apply for regular degree, non-degree or temporary non-degree status. Non-degree applicants and temporary non-degree applicants must submit all required application materials, except the GMAT/GRE scores. Non-degree and temporary non-degree status are not available to international students. International applicants must apply for regular degree admission status.

Students are encouraged to complete all application materials and apply for degree status. Non-degree status and temporary non-degree status are valid for a term or limited number of terms as approved by the program director. Students with non-degree or temporary non-degree status are not eligible to continue taking GSM classes beyond the time frame the approved term(s) without degree admission. Typically, non-degree admission is not recommended in the M.S.A. program.

Master of Science in Accounting (M.S.A.)
The M.S.A. program requires a minimum of 30 credit hours: 21-24 hours of accounting courses (9 credit hours required and 12-15 credits of electives) and 6-9 credits of non-accounting courses.

The course work involves six functional areas of accounting: financial, managerial, taxation, systems, auditing and governmental/not-for-profit.

Accounting Required course work

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCL 511</td>
<td>Taxation of Corporations and Partnerships</td>
<td>3</td>
</tr>
<tr>
<td>ACCL 6520</td>
<td>Advanced Corporate Issues</td>
<td>3</td>
</tr>
<tr>
<td>ACCL 6535</td>
<td>Fraud Examination and Analytics</td>
<td>3</td>
</tr>
<tr>
<td>or ACCL 6065</td>
<td>Advanced Auditing and Analytics</td>
<td></td>
</tr>
</tbody>
</table>

Total Credit Hours: 9

Accounting Elective course work (12-15 credit hours required)

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCL 5040</td>
<td>International Accounting</td>
<td>3</td>
</tr>
<tr>
<td>or ACCL 6040</td>
<td>International Accounting</td>
<td></td>
</tr>
<tr>
<td>ACCL 5045</td>
<td>International Taxation</td>
<td>3</td>
</tr>
<tr>
<td>or ACCL 6045</td>
<td>International Taxation</td>
<td></td>
</tr>
<tr>
<td>ACCL 5050</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>or ACCL 6050</td>
<td>Accounting Information Systems</td>
<td></td>
</tr>
<tr>
<td>ACCL 5060</td>
<td>Accounting Analytics</td>
<td>3</td>
</tr>
<tr>
<td>ACCL 5080</td>
<td>Analysis of Financial Statements</td>
<td>3</td>
</tr>
<tr>
<td>or ACCL 6080</td>
<td>Analysis of Corporate Financial Statements</td>
<td></td>
</tr>
<tr>
<td>ACCL 5119</td>
<td>Tax Research</td>
<td>3</td>
</tr>
</tbody>
</table>
or ACCO 6119 Tax Research
ACCO 5931 Topics in Accounting
or ACCO 6931 Topics in Accounting
ACCO 6065 Advanced Auditing and Analytics \(^1\)
ACCO 6525 Government and Nonprofit Accounting and Analytics
ACCO 6535 Fraud Examination and Analytics \(^1\)

\(^1\) May only be taken as an elective if not chosen as a required course.

**Business Elective course work (6-9 credit hours required)**

Select from other graduate-level business/GSM courses or, with the permission of the program director, other graduate-level non-business courses.

**Recommended electives include:**

- MBA 6100 Business Analytics
- Graduate School of Management courses in Management (MANA), Leadership (LEDR), Human Resources (HURE), and Sports Leadership (SPLE).
- Skills courses offered through the Economics Department: ECON 6114 R Programming, ECON 6116 SQL, ECON 6118 Python Programming.
- M.B.A. leadership and ethics courses: MBA 6120 Concepts for Ethical Business Practice, MBA 6130 Corporate Social Responsibility, MBA 6140 Leading People and Change, MBA 6150 Leading Innovation and Creativity, MBA 6160 Leadership Coaching and Development.

**Electives with consideration of prior study include:**

- The following Business Essentials courses may be considered, with permission, if the student did not complete introductory course work in the same academic area previously: MBA 6050 Business Essentials - Economics, MBA 6060 Business Essentials - Finance, MBA 6080 Business Essentials - Marketing, MBA 6090 Business Essentials - Operations and Supply Chain Management.
- Graduate School of Management electives in Finance (FINA), Marketing (MARK), Information Systems (INSY), and Supply Chain Management (SCMM) will be considered if a student earned a B or above in an introductory course in the same subject area within prior study or completed the business essentials course in the same subject area.

**Courses excluded from business elective course work include:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCO 6180</td>
<td>Financial Statement Analysis</td>
<td></td>
</tr>
<tr>
<td>ACCO 6200</td>
<td>Managerial Accounting for Decision Making</td>
<td></td>
</tr>
<tr>
<td>BULA 6110</td>
<td>Legal Issues in Business and Technology</td>
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<tr>
<td>BUAD 6000</td>
<td>Accounting and Finance for the Non-Financial Manager</td>
<td></td>
</tr>
<tr>
<td>BUAD 6005</td>
<td>Economic Foundations for Marketing Decisions</td>
<td></td>
</tr>
<tr>
<td>MBA 6010</td>
<td>Quantitative Analysis</td>
<td></td>
</tr>
<tr>
<td>MBA 6020</td>
<td>Business Essentials: Accounting, Economics and Finance</td>
<td></td>
</tr>
<tr>
<td>MBA 6030</td>
<td>Business Essentials: Marketing, IT and Operations and Supply Chain</td>
<td></td>
</tr>
<tr>
<td>MBA 6110</td>
<td>Strategic Management Introduction</td>
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</tr>
</tbody>
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**Accelerated Bachelor’s - Master’s Degree Program**

This five-year bachelor’s-master’s program allows students to earn both their master of science in accounting (M.S.A.) and an undergraduate degree from the College of Business Administration. Undergraduate students begin their graduate work in their junior year by taking two to three graduate level courses or 6-9 credit hours.

These graduate courses double-count toward the undergraduate and graduate degrees. Should a student be denied admission to the M.S.A. program, the courses will be counted toward the undergraduate degree only. A minimum grade of B is required for courses taken as an undergraduate student for graduate credit to apply toward graduate program requirements. Upon completion of the first term as a master’s candidate, the student must petition the appropriate Graduate School of Management program director to transfer the courses taken as an undergraduate to the master’s degree.

To be considered for admission to the five-year program, applicants must formally apply to the Graduate School of Management during their junior or senior year at Marquette University, complete all of the application requirements as listed above and indicate on their application that they are applying for the five-year program. For information, contact the Accounting Department at (414) 288-8069, or send an email to qianhua.ling@marquette.edu.
University Policies

- Academic Censure - Graduate School of Management (https://bulletin.marquette.edu/policies/academic-censure/management/)
- Academic Integrity (https://bulletin.marquette.edu/policies/academic-integrity/)
- Academic Misconduct (https://bulletin.marquette.edu/policies/academic-misconduct-policy/)
- Academic Program Definitions (https://bulletin.marquette.edu/policies/academic-program-definitions/)
- Accelerated Degree Programs (https://bulletin.marquette.edu/policies/accelerated-degree-programs/)
- Attendance - Graduate School of Management (https://bulletin.marquette.edu/policies/attendance/management/)
- Awarding Diplomas and Certificates (https://bulletin.marquette.edu/policies/awarding-diplomas-certificates/)
- Background Checks, Drug Testing (https://bulletin.marquette.edu/policies/background-checks-drug-testing/)
- Class Rank (https://bulletin.marquette.edu/policies/class-rank/)
- Commencement (https://bulletin.marquette.edu/policies/commencement/)
- Course Levels (https://bulletin.marquette.edu/policies/course-levels/)
- Credit Hour (https://bulletin.marquette.edu/policies/credit/)
- Credit Load - Graduate School of Management (https://bulletin.marquette.edu/policies/credit-load/management/)
- Faculty Grading (https://bulletin.marquette.edu/policies/faculty-grading/)
- Family Education Rights and Privacy Act-FERPA (https://bulletin.marquette.edu/policies/ferpa/)
- Grade Appeals (https://bulletin.marquette.edu/policies/grade-appeals/)
- Grading System - Graduate School and Graduate School of Management (https://bulletin.marquette.edu/policies/grading-system/graduate-management/)
- Graduation - Graduate School of Management (https://bulletin.marquette.edu/policies/graduation/management/)
- Immunization and Tuberculosis Screening Requirements (https://bulletin.marquette.edu/policies/immunization-and-tuberculosis-screening/)
- Last Date of Attendance/Activity (https://bulletin.marquette.edu/policies/last-date-of-attendance/activity/)
- Military Call to Active Duty or Training (https://bulletin.marquette.edu/policies/military-call-active-duty-training/)
- Registration - Graduate School of Management (https://bulletin.marquette.edu/policies/registration/management/)
- Repeated Courses - Graduate School of Management (https://bulletin.marquette.edu/policies/repeated-courses/management/)
- Student Data Use and Privacy (https://bulletin.marquette.edu/policies/student-data-use-privacy/)
- Transcripts-Official (https://bulletin.marquette.edu/policies/transcripts-official/)
- Transfer Course Credit - Graduate School of Management (https://bulletin.marquette.edu/policies/transfer-course-credit-policy/management/)
- Withdrawal - Graduate School of Management (https://bulletin.marquette.edu/policies/withdrawals/management/)

Graduate School of Management Policies

- Academic Programs Overview - Graduate School of Management (https://bulletin.marquette.edu/business-administration/policies/academic-programs-overview/)
- Academic Review (https://bulletin.marquette.edu/business-administration/policies/academic-review/)
- Advising (https://bulletin.marquette.edu/business-administration/policies/advising/)
- Appeals (https://bulletin.marquette.edu/business-administration/policies/appeals/)
- Assistanships and Fellowships (https://bulletin.marquette.edu/business-administration/policies/assistanships-fellowships/)
- Certificate Concurrent Enrollment (https://bulletin.marquette.edu/business-administration/policies/certificate-concurrent-enrollment/)
- College of Business Administration Policies (https://bulletin.marquette.edu/business-administration/policies/)
- Communication (https://bulletin.marquette.edu/business-administration/policies/communication/)
- Conduct (https://bulletin.marquette.edu/business-administration/policies/conduct/)
- Confidentiality of Proprietary Information (https://bulletin.marquette.edu/business-administration/policies/confidentiality-proprietary-information/)
- Continuous Enrollment (https://bulletin.marquette.edu/business-administration/policies/continuous-enrollment/)
- Courses and Prerequisites (https://bulletin.marquette.edu/business-administration/policies/courses-prerequisites/)
- Cross-listed Courses (https://bulletin.marquette.edu/business-administration/policies/cross-listed-courses/)
- Deadlines (https://bulletin.marquette.edu/business-administration/policies/deadlines/)
- Dual/Joint Programs of Study (https://bulletin.marquette.edu/business-administration/policies/dual-joint-programs/)
- Graduate Credit (https://bulletin.marquette.edu/business-administration/policies/graduate-credit/)
- Independent Study Courses (https://bulletin.marquette.edu/business-administration/policies/independent-study-courses/)
- Intellectual Property (https://bulletin.marquette.edu/business-administration/policies/intellectual-property/)
- Inter-University Visitation (https://bulletin.marquette.edu/business-administration/policies/inter-university-visitation/)
- Law Student Consent to Take a GSM Course (https://bulletin.marquette.edu/business-administration/policies/law-student-consent-take-gsm-course/)
• Temporary Withdrawal from a Graduate Program (https://bulletin.marquette.edu/business-administration/policies/temporary-withdrawal/)
• Time Limitations (https://bulletin.marquette.edu/business-administration/policies/time-limitations/)
• Undergraduate Students in Graduate Courses (https://bulletin.marquette.edu/business-administration/policies/undergraduate-students-in-graduate-courses/)