

# Accounting, MSA

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**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, stress 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.

## Prerequisites for Admission

Admission to the M.S.A. program requires:

1. a bachelor's degree from an accredited college or university with a major in accounting or equivalent undergraduate course work preferred;
2. an acceptable record of academic achievement at the bachelor's level, with a GPA of at least 2.750, and in any previous graduate course work;
3. acceptable scores on required admission tests, if required; and
4. an overall composite profile of admission data (including an evaluation of previous work experience) that predicts success in the program.

## 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

Code	Title	Hours
ACCO 6511	Taxation of Corporations and Partnerships	3
ACCO 6520	Advanced Corporate Issues	3
ACCO 6535 or ACCO 6065	Fraud Examination and Analytics Advanced Auditing and Analytics	3
<b>Total Credit Hours:</b>		<b>9</b>

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

Code	Title	Hours
ACCO 5040 or ACCO 6040	International Accounting International Accounting	3
ACCO 5045	International Taxation	3

or ACCO 6045	International Taxation	
ACCO 5050	Accounting Information Systems	3
or ACCO 6050	Accounting Information Systems	
ACCO 5060	Accounting Analytics	3
ACCO 5080	Analysis of Financial Statements	3
or ACCO 6080	Analysis of Corporate Financial Statements	
ACCO 5119	Tax Research	3
or ACCO 6119	Tax Research	
ACCO 5931	Topics in Accounting	1-3
or ACCO 6931	Topics in Accounting	
ACCO 6065	Advanced Auditing and Analytics <sup>1</sup>	3
ACCO 6525	Government and Nonprofit Accounting and Analytics	3
ACCO 6535	Fraud Examination and Analytics <sup>1</sup>	3

<sup>1</sup> 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 excluding:

Code	Title	Hours
ACCO 6180	Financial Statement Analysis	
ACCO 6200	Managerial Accounting for Decision Making	
BULA 6110	Legal Issues in Business and Technology	
BUAD 6000	Accounting and Finance for the Non-Financial Manager	
BUAD 6005	Economic Foundations for Marketing Decisions	
MBA 6010	Quantitative Analysis	
MBA 6020	Business Essentials: Accounting, Economics and Finance	
MBA 6030	Business Essentials: Marketing, IT and Operations and Supply Chain	
MBA 6110	Strategic Management Introduction	

### Accelerated 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 a 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 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](mailto: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-programs-defined/>)
- 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/>)
- Conferral of Degrees and Certificates (<https://bulletin.marquette.edu/policies/conferral-degrees-certificates/>)
- 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-dateof-attendance-activity/>)
- Military Call to Active Duty or Training (<https://bulletin.marquette.edu/policies/militarycall-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/>)
- Accelerated Degree Program (ADP) (<https://bulletin.marquette.edu/business-administration/policies/accelerated-degree-program/>)
- 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/>)