

March 3, 2016

Senator Julia Lynn
Chair, Commerce Committee, Kansas Senate
State of Kansas Capitol Office Room 445-S
Topeka, KS 66612

To: Senate Commerce Committee

From: Norman Hope, Professor of Business Administration Tabor College

RE: HB 2512

I wish to register my support for the passage of HB 2512 which would grant 60-day access to the CPA exam prior to completion of the 150 semester hour requirement. My reasons for wishing access are as follows:

1. Greater flexibility for students: Current students desire greater flexibility in taking the CPA exam. Providing this access would allow them to have access to more academic resources, faculty members, and peers in preparing for the exam. It would seem to me that preparing for what amounts to an academic exam can best be done in an academic setting.
2. Most of the content for the CPA exam can be completed within 120 semester hours required for most baccalaureate degrees. The final 30 hours are taken typically as undergraduate electives or as Masters Courses.
3. For most of the private colleges, graduation takes place at the very end of the second quarter testing window during May. Under current law, students have only one week in which to schedule their examination as commencement and degree conferral occur typically during the second or third week of May depending upon the academic calendar of the institution. Allowing early access would give students flexibility in scheduling their examination.
4. The proposed regulation is similar to the way access was administered prior to the 150 hour rule. Back then, the exam was offered during the first full week of May and during the first full week of November. Students typically graduated after they took the exam during the semester they completed their degree because the exam occurred before the semester ended. Students who did not finish their degree did not get have their scores count. The new proposed statute change does the same thing. If the 150 are not completed within 60 days of the exam, your scores do not count.
5. Some will make the argument that students will focus on studying for the CPA exam and not do as well in the classes they are enrolled in while studying for the CPA exam. Everyone has choices to make. Being focused on studying for the CPA exam may actually improve performance in related coursework, especially if the coursework covers material included in the CPA Examination. Additionally, high achieving students will always be high achieving students. They will adapt to the increased workload and maintain their performance in the classroom as well as becoming prepared to take the CPA exam. Finally, students just needing hours to meet the 150 requirement can take elective courses on a credit no credit basis to obtain enough hours to meet the 150 hour requirement.

Sincerely,



Norman Hope Ph.D., CPA, CGMA

This statement of support is my personal statement and does not reflect the views of my employer Tabor College.