



KELCE
COLLEGE OF BUSINESS

Pittsburg State University

March 1, 2016

Dear Committee,

I have been an Accounting faculty member for the last fourteen years after spending 20 years as an accountant in industry. I am in full support of allowing students to sit for the CPA exam in Kansas when they are within 60 days of obtaining the requisite 150 credit hours.

This will not be an option all students will choose, especially those carrying a full graduate-level academic load during their last semester before attaining 150 credit hours. Those carrying a smaller academic load may choose to sit for the exam during that final 60 days. For example, a nontraditional student who completed an undergraduate degree in Accounting may return to school part-time to complete the 150 credit hour requirement and may be interested in having the option to sit 60 days before the end of the semester. Or, a traditional student may decide to space out their coursework in order to have fewer hours during their last semester with the plan to sit for the exam during the last 60 days. I believe that the student is able to make the determination of whether or not it is in their best interest to sit during the final 60 days of their last semester or wait until they have completed the semester and that the student should be allowed to make that choice based on their individual circumstances.

Having completed at least part of the exam before entering the workforce is a competitive advantage for a student. Because our geographical location is very near Missouri, our students compete directly with students from Missouri who are allowed to sit for the exam 60 days before completing the 150 credit hour requirement.

Thank you for your time and consideration of this proposal.

Respectfully,

Rebecca J. Casey, MBA, CPA, CIA
Accounting Instructor and Internal Auditing Program Coordinator
Pittsburg State University