

HOUSE BILL No. 2243

By Committee on Commerce and Labor

2-7

AN ACT concerning accountants and accountancy; relating to education requirements and examinations; amending K.S.A. 1-302a and 1-304 and repealing the existing sections; also repealing K.S.A. 1-306.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 1-302a is hereby amended to read as follows: 1-302a. (a) The education requirement prescribed by K.S.A. 1-302, and amendments thereto, is satisfied by successful completion of course work consisting of at least 150 semester hours, with a concentration in accounting, at a college or university recognized by the board and the applicant is the holder of a baccalaureate or higher academic degree.

(b) ~~On and after June 30, 1997,~~ An applicant for admission to take the initial examination in this state as required in K.S.A. 1-302, and amendments thereto, must submit evidence satisfactory to the board of accountancy *or to the examination service* that the applicant has successfully completed coursework consisting of at least 150 semester hours, with a concentration in accounting, at a college or university recognized by the board and that the applicant is the holder of a baccalaureate or higher academic degree.

(c) The board of accountancy may define by rules and regulations the term "concentration in accounting," as the same is to be applied each place such term occurs in this section and K.S.A. 1-302b, and amendments thereto.

(d) The board, by rules and regulations, may provide for admittance to the examination in this state of persons who will have met the education requirements, as provided in this section, within 90 days after the examination to which admitted, but no report on the examination of any such person shall be made unless such person shall have met the education requirements as provided in this section. *This subsection shall expire on January 1, 2004.*

Sec. 2. K.S.A. 1-304 is hereby amended to read as follows: 1-304. (a) Each examination provided for by this act shall take place as often as may be necessary in the opinion of the board, but not less frequently than once each year. ~~A candidate who fails shall have the right to any number of re-examinations.~~ A candidate who passes a satisfactory *the* examination

1 ~~under this act or the act of which this section is amendatory or who has~~
2 ~~passed a satisfactory examination under the provisions of chapter 1 of the~~
3 ~~Kansas Statutes Annotated~~, in at least two subjects shall *be deemed to*
4 *have a conditional status and shall* have the right to be re-examined in
5 the remaining subjects only if a minimum grade of 50% was received in
6 each of the failed subjects, at subsequent examinations held by the board,
7 and if the candidate passes in the remaining subjects within a period of
8 time specified in the rules and regulations of the board, such candidate
9 shall be considered to have passed the examination. *Upon the implemen-*
10 *tation of a computer-based examination, a candidate who has conditional*
11 *status on the launch date of the computer-based examination shall be*
12 *given a transition period to complete any remaining examination sections*
13 *under conditions to be determined by rules and regulations of the board.*

14 (b) *After considering the need for uniformity with other states, the*
15 *board may prescribe, by rule and regulation, the examination process,*
16 *including but not limited to, the administration of the examination, ap-*
17 *plication process, methods of grading, credit and determining a passing*
18 *grade.*

19 (c) *The board may contract with third parties to perform adminis-*
20 *trative services with respect to the examination.*

21 Sec. 3. K.S.A. 1-302a, 1-304 and 1-306 are hereby repealed.

22 Sec. 4. This act shall take effect and be in force from and after its
23 publication in the Kansas register.

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