

March 3, 2016

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



BOARD OF DIRECTORS
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Dear Senator Lynn,

The Kansas Society of Certified Public Accountants (KSCPA) requested introduction of HB 2512 which amends **K.S.A. 1-302a** to allow students to begin taking sections of the CPA exam 60-days prior to completion of the required 150 semester hours. This legislation passed the House and is now in the Senate Commerce Committee. **Please note that this change does not affect the 150 semester-hour, experience, or other requirements for licensure and I would not support a change to these requirements.**

The purpose of this letter is to register the support of members of the Kansas Society of CPAs Board of Directors of the 60-day access to the CPA exam prior to completion of 150 semester hour requirement for the following reasons:

- 1) Reports indicate that students want the flexibility to take the exam while in school where they have access to a wide range of resources. They are typically in the academic mindset needed to prepare for an exam as difficult as the CPA examination.
- 2) Required content needed to sit for the CPA examination is typically completed before their last semester.
- 3) The majority of jurisdictions allow students to begin taking the examination prior to completion of 150 hours (including Nebraska, Missouri, North Dakota, Colorado and Illinois), and several do not have a residency requirement. We lose data related to Kansas students who pass the examination through another jurisdiction, but more important, those who wish to work in Kansas are forced to apply for reciprocity and to pay a substantial fee.
- 4) Early access to the exam is optional and those students who do not feel ready to take the exam early do not have to take it.
- 5) Two Kansas accounting programs have changed or are planning to change their traditional programs to accommodate their students so that they can take the exam early.

We agree with the legislation proposed by the Kansas Society of CPAs that allows candidates to take the exam 60-days prior to completing their 150 semester hour educational requirements.

Sincerely yours,

Matthew R. List, CPA
Chair of the Board
Wichita

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