



WICHITA STATE
UNIVERSITY

W. FRANK BARTON
SCHOOL OF BUSINESS

School of Accountancy

March 1, 2016

Dear Chairperson Lynn and the Senate Commerce Committee:

The purpose of this letter is to express my opinion concerning students taking the CPA exam early during their last semester of classes. I am opposed to this, and I will give my reasoning for this below.

I believe that student behavior is driven by incentives. If they start taking the CPA exam before they graduate, they will put their time into this exam at the expense of their coursework. This has the potential to have an adverse impact on their classroom performance, especially during their last semester of coursework. These are frequently their capstone classes which focus on teamwork and critical thinking skills, the exact skills that public accounting firms frequently complain that students are lacking in. This could exacerbate this problem, and cause problems for other students in their respective courses who rely upon these accounting students in their group projects.

As educators, it is not uncommon for us to hear from the public accounting profession that we are not producing enough high quality students. This is a supply chain problem. Public accounting is simply not held in high esteem in high schools when compared to medicine, law, and engineering. Giving the CPA exam early will do nothing to solve this problem. If anything, it could exacerbate the problem. Efforts to deal with the source of the problem are needed such as advancing the concept of a national A/P course in accounting.

In summary, I do not see much, if any benefit to the public accounting profession if this proposed change goes forward.

Cordially,

A handwritten signature in black ink that reads 'Paul Harrison'.

Paul Harrison,

Director School of Accountancy, Wichita State University