



Date: February 29, 2016

To: House Commerce, Labor and Economic Development Committee

From: John Sweeney, Director of the Accounting & Information Systems Area
School of Business, University of Kansas

Subject: HB 2512

I am writing to clarify the position of the Accounting & Information Systems Area at the University of Kansas on HB 2512, which would allow students to sit for the certified Public Accountant exam within sixty day of their graduation. Our position on this proposed legislation is neutral, as it will have little, if any, effect on the behavior of our accounting students. The vast majority of KU accounting graduates take positions with public accounting firms in Kansas City, Missouri and other locales. These students sit for the exam under the state in which they will be employed. Our students will not sit for the exam in the state of Kansas if this legislation becomes law because they would then face administrative hurdles in attaining reciprocity from the state in which they are employed.

In my opinion and that of other KU accounting faculty, HB 2512 will have no discernable effect on the number of University of Kansas accounting students sitting for the exam in the state of Kansas.

Respectfully,

A handwritten signature in black ink, appearing to read 'John Sweeney'. The signature is fluid and cursive, with a large loop at the beginning and a long, sweeping tail.

Professor and Director
Deloitte Faculty Fellow
Department of Accounting & Information Systems