



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

March 3, 2016

Senator Julie Lynn
Chair, Senate Committee on Commerce
State of Kansas Capitol Office Room 455-S
Topeka, Kansas 66612

Dear Senator Lynn,

The Kansas Society of Certified Public Accountants (KSCPA) introduced legislation on Thursday, January 14, 2016 amending **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. **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 my support 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. Going through a review course with peers who may already be study partners can boost morale and perpetuate progress toward completing the exams early. Kansas needs CPAs to serve our organizations and firms and the CPA maximizes an individual's marketability and ability to command a higher salary. Because demanding careers and family obligations following school make it more difficult to adequately prepare, some individuals delay taking the exam and then discover the CPA is required for advancement.
- 2) CPA firms can also benefit from this legislation by having the candidates already in the process of completing the exams when they begin their employment.
- 3) Required content needed to sit for the CPA examination is typically completed within approximately 120 semester hours. The additional 30 hours to meet the 150-hour educational requirement consists of 30 elective hours or the student can pursue a Masters of Accounting (MAcc).
- 4) 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. The majority of our graduates from KU have taken the examination through another jurisdiction. 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.
- 5) KU and KSU have or are planning to change their traditional programs to accommodate their students, modifying the semester end date or shortening the time needed to complete the curriculum. This puts students attending other Kansas colleges and universities at a disadvantage because firms and organizations seek graduates who have passed part or the entire exam.

I 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, which is the current law.

Very truly yours,

BERBERICH TRAHAN & CO., P.A.

Karen K. Linn
Managing Director

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