

Senate Committee on Commerce

House Bill 2512 – Early Access to the Certified Public Accountant Examination

Presented by William Pickert, Managing Partner – BKD, LLP Wichita

March 3, 2016

Dear Senator Julia Lynn,

My name is William Pickert, Managing Partner of BKD, LLP Wichita, KS. The firm appreciates the opportunity to testify as in favor of the House Bill 2512.

Our reason for testifying in favor of this bill is based upon the recognition of the need to allow greater flexibility in the administration of the certified public accountant examination (the exam) in Kansas. Kansas is among a minority of states not currently permitting early access to the exam. Currently Missouri, Nebraska, and Colorado among many others are allowing students to sit for the exam. Many Kansas accounting students are opting to sit for the exam and complete their licensure in other states due to the lack of early access in Kansas.

As an employer of many Kansas accounting graduates we see firsthand the negative impact on our staff of not having early access to taking the exam. The demands and pressures of starting a career in public accounting are significant. Frequently staff members need to work substantial over-time hours to meet client expectations and on many occasions are assigned on out-of-town engagements. This combination of demands significantly impacts new staff and diminishes the available time and energy needed to prepare for and pass the exam.

We believe the demands of working combined with the lack of early access makes passing and completion of the exam unnecessarily more difficult. Students applying for our positions from other states, which permit early access, generally have a head start on the examination process and their transition into the work environment is more easily accomplished. These staff members are generally able to more easily complete the exam earlier in their career. Far too often we see bright staff members with promising careers fail to reach their potential due to lack of early access and the inability to complete the exam prior to working full-time in their public accounting career.

We believe the provisions of HB 2512 provide a significant and much needed relief to accounting students in Kansas. On behalf of the firm and staff members starting their careers in public accounting, we strongly support the passage of this bill. Thank you for allowing me to submit this testimony on HB2512.