

Article 2.--APPLICATIONS

74-2-1. Applications for examination. (a) Each application to take the certified public accountant examination shall be submitted on a form provided by the board or its designee and shall be filed by a date specified in the application.

(b) An application shall not be considered filed until the following conditions are satisfied:

(1) All information requested on the form is provided.

(2) All fees are included with the application.

(3) Official transcripts and any documents that establish that the applicant has satisfied or will satisfy the education requirements in K.A.R. 74-2-7 and K.S.A. 1-302a, and amendments thereto, are provided with the application.

(4) All supporting documents identified in the application form are received, including proof of identity as specified in the application form.

(c) Each testing candidate shall notify the board or its designee of any change of home or business address within 30 days of the change. (Authorized by K.S.A. 1-202 and K.S.A. 2016 Supp. 1-304; implementing K.S.A. 2016 Supp. 1-304; effective Jan. 1, 1966; amended May 1, 1978; amended, E-82-27, Dec. 22, 1981; amended May 1, 1982; amended July 18, 1997; amended Nov. 17, 2000; amended Nov. 14, 2003; amended March 21, 2014; amended Jan. 26, 2018.)

74-2-2. Evaluation of college credits. In evaluating credit hours earned at a college or university operating under the quarter plan, these hours shall be converted to semester hours at the rate of two (2) semester hours for every three (3) quarter hours. (Authorized by K.S.A. 1-202; effective Jan. 1, 1966; amended May 1, 1978.)

74-2-3. Submission of college transcripts. (a) An individual applying for admission to the examination, or for issuance of a certificate as certified public accountant by waiver of examination, shall submit with the application official college transcripts and include the number of hours of credit received in courses that are listed in K.A.R. 74-2-7. College transcripts shall not be returned.

(b) Transcripts received from foreign universities shall be evaluated by a credentialing evaluation service approved by the board. (Authorized by K.S.A. 1999 Supp. 1-202, as amended by L. 2000, Ch. 81, § 4; implementing K.S.A. 1999 Supp. 1-202, as amended by L. 2000, Ch. 81, § 4, K.S.A. 1-302a, as amended by L. 2000, Ch. 81, § 8, K.S.A. 1999 Supp. 1-307, as amended by L. 2000, Ch. 81, § 10; effective Jan. 1, 1966; amended Jan. 1, 1972; amended Feb. 15, 1977; amended May 1, 1978; amended, E-82-27, Dec. 22, 1981; amended May 1, 1982; amended Nov. 17, 2000.)

74-2-4. (Revoked Nov. 14, 2003.)

74-2-5. Residence requirement for examination. To be eligible for the initial or complete re-examination in Kansas, a candidate must be a resident or have a place of business as a public accountant in, or be permanently employed by a public accounting firm in Kansas. The board may require satisfactory proof that the candidate meets this requirement. (Authorized by K.S.A. 1-202; effective Jan. 1, 1972; amended Jan. 1, 1973; amended May 1, 1978.)

74-2-7. Concentration in accounting. (a) The "concentration in accounting" courses required to qualify for admission to the certified public accountant examination shall be as follows:

(1) At least 42 semester credit hours in business and general education courses, including the following:

(A) A macroeconomics course, a microeconomics course, and one upper-division economics course;

(B) at least two courses in the legal aspects of business or business law;

(C) college algebra or higher-level math course;

(D) statistics and probability theory course;

(E) information systems and applications course, which shall be equivalent to at least a 200-level course;

(F) finance course;

(G) management and administration course;

(H) marketing course; and

(I) production, operations research, or applications of quantitative techniques to business problems course;

(2) at least 11 semester credit hours in courses in written and oral communications;

(3) at least 30 semester credit hours in courses in accounting theory and practice, including the following:

(A) Financial accounting and reporting for business organizations course, which may include any of the following:

(i) Intermediate accounting course;

(ii) advanced accounting course; or

(iii) accounting theory course;

(B) managerial accounting beyond an introductory course;

(C) auditing course concentrating on auditing standards generally accepted in the United States as issued by the AICPA auditing standards board or the PCAOB, or both;

(D) U.S. income tax course; and

(E) accounting systems beyond an introductory computer course; and

(4) commencing January 1, 2024 for all initial examination applicants, a course in data analytics for business or accounting, which shall be equivalent to at least a 200-level course.

(b) The following types of credits awarded by a college or university approved by the board shall be accepted by the board for purposes of determining compliance with subsection (a), if the credits are related to those areas specified in subsection (a):

- (1) Credit for advanced placement;
- (2) credit by examination;
- (3) credit for military education; and
- (4) credit for competency gained through experience.

Credits recognized by the board pursuant to this subsection shall not exceed a total of six semester hours.

(c) Credit for courses taken for pass-fail credit shall be accepted by the board for purposes of determining compliance with subsection (a) and shall be limited to a total of six semester hours, unless the applicant demonstrates to the satisfaction of the board that the awarded grade of "pass" is equivalent to a 3.0 grade point on a grading scale of 0.0 to 4.0.

(d) Credit shall not be allowed for any course that is only audited.

(e) Credit shall not be allowed for any course for which credit has already been received.

(f) Any credits earned for an accounting internship may count toward the overall 150-hour education requirement, but these credits shall not be acceptable in satisfaction of the required concentration in accounting courses.

(g) Credits earned for CPA exam review courses shall not be acceptable in satisfaction of the required concentration in accounting courses. However, these credits may be used toward the overall 150-hour education requirement.

(h) Not to exceed a total of six hours, up to three hours of course requirements specified in paragraph (a)(1), (a) (2), or (a)(3) may be waived by the board, upon the applicant's demonstration of compelling circumstances and upon receipt of satisfactory verification that the applicant has otherwise met the requirements. (Authorized by K.S.A. 1-202 and K.S.A.2021 Supp. 1-302a; implementing K.S.A. 2021 Supp. 1-302a; effective Jan. 1, 1973; amended Feb. 15, 1977; amended May 1, 1978; amended May 1, 1979; amended July 22, 1991; amended Sept. 25, 1998; amended Jan. 11, 2008; amended May 25, 2012; amended March 21, 2014; amended Feb. 19, 2016; amended Jan. 26, 2018; amended July 15, 2022.)