

**Kansas Administrative Regulations  
Economic Impact Statement  
For the Kansas Division of the Budget**

Board of Accountancy  
Agency

Susan Somers  
Agency Contact

785-296-3573  
Contact Phone Number

74-2-7  
K.A.R. Number(s)

Submit a hard copy of the proposed rule(s) and regulation(s) and any external documents that the proposed rule(s) and regulation(s) would adopt, along with the following to: Division of the Budget  
900 SW Jackson, Room 504-N  
Topeka, KS 66612

**I. Brief description of the proposed rule(s) and regulation(s).**

Amending changes to specific course requirements to sit for CPA exam. In particular, modernizing the title of a course; defining the equivalent of a "pass" score if actual grade scores are not reflected on an official college transcript; adding a course requirement for initial examination candidates for the Uniform CPA Examination which will be tested commencing January 2024.

**II. Statement by the agency if the rule(s) and regulation(s) is mandated by the federal government and a statement if approach chosen to address the policy issue is different from that utilized by agencies of contiguous states or the federal government. (If the approach is different, then include a statement of why the Kansas rule and regulation proposed is different)**

N/A

**III. Agency analysis specifically addressing following:**

**A. The extent to which the rule(s) and regulation(s) will enhance or restrict business activities and growth;**

The regulation sets forth the specific course requirements to sit for the CPA exam, which mirrors the content of the CPA exam to keep current with the profession.

**B. The economic effect, including a detailed quantification of implementation and compliance costs, on the specific businesses, sectors, public utility ratepayers, individuals, and local governments that would be affected by the proposed rule and regulation and on the state economy as a whole;**

None. The specific courses listed in this regulation currently comprise 83 semester hours of education within the total of 150 hours of education required. Adding another course would be absorbed within the overall 150-hour education requirement, which would not result in additional cost to the candidate.

**C. Businesses that would be directly affected by the proposed rule and regulation;**

None.



**D. Benefits of the proposed rule(s) and regulation(s) compared to the costs;**

No cost.

**E. Measures taken by the agency to minimize the cost and impact of the proposed rule(s) and regulation(s) on business and economic development within the State of Kansas, local government, and individuals;**

No cost.

**F. An estimate, expressed as a total dollar figure, of the total annual implementation and compliance costs that are reasonably expected to be incurred by or passed along to business, local governments, or members of the public.**

None.

**An estimate, expressed as a total dollar figure, of the total implementation and compliance costs that are reasonably expected to be incurred by or passed along to business, local governments, or members of the public.**

None

**Do the above total implementation and compliance costs exceed \$3.0 million over any two-year period?**

YES  NO

**Give a detailed statement of the data and methodology used in estimating the above cost estimate.**

N/A

**Prior to the submission or resubmission of the proposed rule(s) and regulation(s), did the agency hold a public hearing if the total implementation and compliance costs exceed \$3.0 million over any two-year period to find that the estimated costs have been accurately determined and are necessary for achieving legislative intent? If applicable, document when the public hearing was held, those in attendance, and any pertinent information from the hearing.**

YES  NO

**G. If the proposed rule(s) and regulation(s) increases or decreases revenues of cities, counties or school districts, or imposes functions or responsibilities on cities, counties or school districts that will increase expenditures or fiscal liability, describe how the state agency consulted with the League of Kansas Municipalities, Kansas Association of Counties, and/or the Kansas Association of School Boards.**

N/A

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- H. Describe how the agency consulted and solicited information from businesses, associations, local governments, state agencies, or institutions and members of the public that may be affected by the proposed rule(s) and regulation(s).**

The addition of the data analytics course has been discussed nationwide by State Boards of Accountancy with academia, the American Institute of Certified Public Accountants (who write the CPA exam) and its stakeholders. The change to the CPA exam will affect all exam applicants, whether or not they are in Kansas. The amendment to allow "pass" credits, rather than an actual score, was previously limited to 6 semester credits overall. Now it will be available to colleges and universities approved by the Board who issue all of their credits by "pass/fail", as long as the "pass" score is equivalent to a 3.0 on a scale of 0.0 to 4.0.

- I. For environmental rule(s) and regulation(s) describe the costs that would likely accrue if the proposed rule(s) and regulation(s) are not adopted, as well as the persons would bear the costs and would be affected by the failure to adopt the rule(s) and regulation(s).**

No costs.

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