

Memorandum

April 26, 2018

From: Director of Online & Continuing Education
To: Academic Department Chair
Academic Dean
Provost/VP Academic Affairs

Subj: PROFESSIONAL LICENSURE/CERTIFICATION DISCLOSURE

Please review the Professional Licensure/Certification requirements for Certified Public Accountant (CPA) in the state of Kansas below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

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| State | Kansas |
| Professional Licensure/Certification Title | Certified Public Accountant |
| Professional Licensure/Certification Short Title/Acronym | CPA |
| PLC Agency | Kansas Board of Accountancy |
| PLC Agency Address (Address) | Landon State Office Building |
| PLC Agency Address (Address2) | 900 SW Jackson, Suite 556 |
| PLC Agency Address (City), (State), Zip Code | Topeka KS 66612-1239 |
| PLC Agency Contact Name | |
| PLC Agency Point of Contact Title | |
| PLC Agency Contact Phone | 785-296-2162 |
| PLC Agency Contact Email | info@ksboa.ks.gov |
| PLC Agency Website URL | http://www.ksboa.org/ |
| Links to Rules/Regulations/Statutes | http://www.ksboa.org/statutes.htm |
| Parent Agency Name | |
| Reciprocity Agreement? | Yes |
| Is the PLC Agency a member of a Reciprocity or Regional/National Compact | American Institute of Certified Public Accountants (AICPA) - CPAmobility.org |
| Does the PLC Agency require educational institutions be approved in the state where the individual will apply for PLC? | No |
| URL for approval process information | |
| Accreditation required for Degree-Granting Institutions | |

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| Degree Requirements to be eligible for Professional Licensure/Certification | Bachelor Degree |
| The PLC Agency requires specific type of Education Hours to be eligible for PLC | Semester Credit Hours |
| Total Credit Hours above/Post Education Hours Required to be eligible for PLC | 150 |
| Specific Education Undergraduate Requirements | <p>1-302a. Education requirement for admission to examination. (a) The education requirement prescribed by K.S.A. 1- 302, and amendments thereto, is satisfied if the applicant meets all of the following requirements: (1) Is the holder of a baccalaureate or higher academic degree from a college or university approved by the board; (2) has been awarded credit by a college or university approved by the board for at least 150 semester hours, with a concentration in accounting; and (3) the credit for the concentration in accounting is accepted by the board. 74- 2-7.</p> <p>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) computer systems and applications 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; and (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</p> |

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| | <p>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. (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; (4) credit for competency gained through experience; and (5) courses taken for pass -fail credit. Credits recognized by the board pursuant to this subsection shall not exceed a total of six semester hours. (c) Credit shall not be allowed for any course that is only audited. (d) Credit shall not be allowed for any course for which credit has already been received. (e) 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. (f) 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. (g) 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. 2016 Supp. 1- 302a; implementing K.S.A. 2016 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.</p> |
| <p>Specific Education Graduate Requirements</p> | |
| <p>Does the PLC Agency regulate Post-Licensure/Certification programs?</p> | |

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| Advanced Degree PLC Information | |
| URL to agency responsible for approving Post Education Licensure degree programs | |
| Does PLC Agency approval of a program for an advanced degree indicate eligibility to practice in that capacity | |
| Agency Name and URL responsible for determining eligibility to practice | |
| What additional PLC Agency/State requirements must be met in order to practice in that capacity | |
| PLC Agency requires faculty/instructors to be licensed in the Licensing/Certification state to teach | |
| Does PLC Agency require Practicum/Internships/Field Work/Clinicals (PIFWC)? | |
| PIFWC Required to be eligible for PLC | |
| PIFWC Requirement Details | |
| Does the PLC Agency or State require prior notification for PIFWC | |
| Do Clinical instructors need to be licensed to supervise PIFWC? | |
| PIFWC hours | |
| PIFWC setting | |
| PIFWC period | |
| PIFWC Supervisor requirements/qualifications | |
| Examinations Required | Yes |
| 1. Examination Title | Next Version of the Uniform CPA Examination |
| 2. Examination Title | |
| 3. Examination Title | |
| 4. Examination Title | |
| 5. Examination Title | |
| 6. Examination Title | |
| 7. Examination Title | |
| 8. Examination Title | |
| 9. Examination Title | |
| 10. Examination Title | |
| PLC Agency Requires: | |

The NSU Bachelor of Science Professional Accountancy program

Meets Kansas Certified Public Accountant (CPA) PLC pre-education requirements.

DOES NOT meet Kansas Certified Public Accountant (CPA) PLC pre-education requirements.

Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 05/10/18

Dean Approval

APPROVED 05/11/18

Monica stamped per Dr. Mantz email 5/10/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 05/17/18

Website disclosure pages updated.

Director, Online & Continuing Education Review

Our program does not require 1 upper level ECON Course