

# KANSAS

## INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Kansas Board of Accountancy (Board) has engaged CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and score reporting. Please read this information carefully before completing the application forms.

### APPLICATION FORMS

First-time applications must be completed by candidates who:

- ❖ have never taken the Uniform CPA Examination as a candidate of this state;
- ❖ have previously applied, but were found ineligible to take the Uniform CPA Examination as a candidate of this state;
- ❖ have previously taken the examination as a candidate of another state but who have not earned credit;
- ❖ have previously taken the examination as a candidate of another state and wish to transfer credit to this state.

### ELIGIBILITY FOR EXAMINATION

Applicants must:

- ❖ Be residents of Kansas, or have a Kansas place of business as a public accountant, or be permanently employed in a public accounting firm in Kansas; AND
- ❖ Have a baccalaureate degree or higher from a college or university recognized by the Board and 150 semester (225 quarter hours) in courses distributed as follows:
  - a. At least 42 semester credit hours (63 quarter hours) in business and general education courses including courses in:
    - macro- and micro-economics plus one upper-division economics course;
    - at least two courses in the legal aspects of business or business law;
    - college algebra or higher level math;
    - statistics and probability theory;
    - computer systems and applications;
    - finance;
    - management and administration;
    - marketing; and
    - production, operations research, or applications of quantitative techniques to business problems.
  - b. At least 11 semester credit hours (16.5 quarter hours) in written and oral communications.
  - c. At least thirty 30 semester credit hours (45 quarter hours) in accounting theory and practice Including courses in:
    - financial accounting;
    - managerial accounting beyond an introductory course;
    - auditing;
    - income tax; and
    - accounting systems beyond an introductory computer course.

Up to three hours of the course requirements in each of (a) and (c), and not to exceed a total of six hours, may be waived by the Board for good cause and upon receipt of satisfactory verification that the applicant has otherwise met the requirement.

**NOTE:** The Kansas Board allows candidates to apply for the exam while courses and/or degree are in progress. Candidates will not receive the NTS until the education requirement has been met and final official transcripts are received.

Candidates are permitted to apply up to eight weeks prior to completing their education. All educational transcripts and/or foreign evaluation reports are required to be submitted at the time of application. If courses are in progress or degree is not conferred, candidates may submit an application with transcript showing in-progress courses and date of anticipated degree conferral. The NTS will not be sent until the education requirement has been met and the final official transcript is received.

### **APPLICANTS WITH DISABILITIES**

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for applicants who qualify. Such applicants must obtain a form to request special accommodations from CPA Examination Services. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained on our website at [www.nasba.org](http://www.nasba.org).

### **COURSE REQUIREMENTS**

- ❖ Photocopies or transcripts “Issued to Students” are not acceptable.
- ❖ Credit shall not be allowed for any course that is only audited.
- ❖ Education earned at a community college or two-year degree granting institution, approved by the Board is acceptable.
- ❖ Correspondence and online courses are acceptable when an applicant receives credit for the courses at a college or university approved by the Board. These courses must appear on an official transcript.
- ❖ Accounting internship and/or CPA Review course credits earned at a college or university approved by the Board shall not be acceptable in satisfaction of the required 30 hours of accounting theory and practice. However, these credits may be used toward the overall 150 hour education requirement.
- ❖ AP, CLEP credit, or military education credit is acceptable if the credit is awarded by a college or university approved by the Board for the overall 150 hour education requirement; however, there is a limit of six semester hours if these types of credits fall under the specific course requirements as set forth above.

### **TRANSCRIPTS**

- I. Applicants who have completed the educational requirement at the time of application must:
  - ❖ submit to CPA Examination Services relevant official transcript(s) from each institution at which original credit toward the educational requirement has been earned at the time of application. The award of the baccalaureate degree must be reflected on the transcript.
  - ❖ If required documentation is not provided, you will not be able to take the examination, and you will forfeit the application fees paid.
- II. Applicants who completed educational requirements at institutions outside the U.S. must contact the Kansas Board of Accountancy for additional information and instructions prior to submitting an initial application for the examination.

## **MATERIALS TO BE SUBMITTED**

- 1) Completed online application.
- 2) Official transcript(s) from each institution at which original credit toward the educational requirement was earned.
- 3) A 2x2 photograph taken within the last three months, showing your head and shoulders only.
- 4) Foreign Evaluation, if applicable.
- 5) An Authorization for Interstate Exchange of Examination Information Form, if applicable.
- 6) ADA Accommodation Form, if applicable.
- 7) A signed copy of the Kansas Board of Accountancy Cheating Policy.

## **APPLICATION AND EXAMINATION FEES**

All candidates are required to pay both an application fee and an examination fee upon submission of the first-time application.

Application fee (non-refundable): \$ 145.00

Examination fee:

Auditing and Attestation	(AUD)	\$ 195.35
Business Environment and Concepts	(BEC)	\$ 176.25
Financial Accounting and Reporting	(FAR)	\$ 195.35
Regulation	(REG)	\$ 176.25

Applicants are able to apply for one or more sections of the examination at a time; however, are advised to only apply for a section of the examination if they are ready to take it within the next **six** months.

### **Forms of Payment**

#### Online application/registration

The only form of payment is via credit card (MasterCard, VISA or Discover only).

A fee of \$35.00 will be charged for a report of insufficient funds by the bank.

## **WITHDRAWAL/REFUND/EXTENSIONS**

There is no provision for withdrawing from the examination, refunding fees or extending the expiration date of the Notice to Schedule (NTS).

Applicants with documented hardships may request an exception to policy under the following criteria:

- VISA rejections;
- Military Deployment;
- Medical emergency;
- Death in immediate family.

Applicants must submit the Exception to Policy form located at [www.nasba.org](http://www.nasba.org) with supporting documentation for consideration. The request must be received no later than 30 days from the date of the documented hardship.

## NOTICE TO SCHEDULE (NTS)

Applicants are advised to see the Candidate Bulletin at [www.nasba.org](http://www.nasba.org) for complete instructions. After eligibility to take the examination is determined, NASBA will issue an NTS to applicants. The NTS is sent via the candidate's preferred contact method. This selection is made on the application.

The NTS is valid for one testing event or six months, whichever is first exhausted for each examination section. The email is sent from [cbtnts@nasba.org](mailto:cbtnts@nasba.org). If the NTS is not received within four weeks of submitting a First-time Application, contact CPA Examination Services via email at [cpaexam@nasba.org](mailto:cpaexam@nasba.org).

If your NTS expires prior to taking the examination section(s), applicants will not be able to reschedule, receive a credit or receive a refund on any of the fees paid and will have to reapply for the examination and pay the appropriate fees.

The NTS must be presented for entry at the testing center. Applicants arriving without an NTS will be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees,

The NTS can be reprinted at [www.nasba.org](http://www.nasba.org).

## SCHEDULING THE EXAMINATION

Upon receipt of the NTS, applicants are required to contact Prometric at [www.prometric.com/CPA/default.htm](http://www.prometric.com/CPA/default.htm) to schedule the examination. The scheduling, rescheduling or cancellation of testing appointments is done through Prometric. See the Candidate Bulletin located at [www.nasba.org](http://www.nasba.org) for complete instruction on how to schedule, reschedule or cancel an appointment. Applicants may be required to pay a penalty and/or forfeit examination fees, depending on when Prometric is notified of the change or cancellation.

A list of test centers is available at [www.prometric.com](http://www.prometric.com). CPAES does not control space availability or location of the test centers. Applicants arriving for a testing appointment anytime after the scheduled appointment time may be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

## EXAMINATION CREDIT

Applicants may take the examination sections individually and in any order. Applicants shall be deemed to have passed the examination if the candidate obtains credit for passing each of the four examination sections. The passing score for each section is 75. Credit for passing an examination section shall be valid from the date of the examination regardless of the date on which the candidate receives actual notice of the passing score.

Credit for any section passed shall be valid for 18 months from the date the candidate took that section regardless of the number of sections taken or the scores on any failed sections. Applicants shall pass all four examination sections within a rolling 18 month period that begins on the testing date the first examination section is passed. Applicants who do not pass all four examination sections within the 18 month period shall lose credit for each section passed outside the period and must retake those sections.

Applicants cannot retake failed sections within the same testing window.

## **TRANSFER OF EXAMINATION CREDIT**

Applicants transferring credit(s) from another jurisdiction into Kansas must have earned credit under the same rules as are in effect in Kansas. An applicant who has passed two or more sections of the CPA examination under another jurisdiction shall be given conditional credit by this Board provided the applicant has established residence in Kansas and is still eligible to be considered a re-examination candidate in the original state where credit was earned.

An Authorization for Interstate Exchange of Examination Information Form is required to be submitted. The Form must be completed and submitted to CPA Examination Services directly from the Accountancy Board where original credit was earned. This form may be obtained on our website at [www.nasba.org](http://www.nasba.org).

### **CONTACT US**

CPA Examination Services  
Kansas Coordinator  
PO Box 198469  
Nashville, TN 37219-8469

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250  
Web: [www.nasba.org](http://www.nasba.org)

Fax: 615.880.4290  
Email: [cpaes-ks@nasba.org](mailto:cpaes-ks@nasba.org)

800-CPA-EXAM Call Center hours:  
Monday - Thursday: 8 a.m. – 2 a.m., Eastern Time.  
Friday: 8 a.m. – 6 p.m., Eastern Time.