




Black Hills State University - CPA Licensure

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	Landon State Office Building
PLC Agency Address 2	900 SW Jackson, Suite 556
PLC Agency City, Zip, State	Topeka, KS 66612-1239
PLC Agency Contact Name	N/A
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	785-296-2162
PLC Agency Contact Email	ksboa@ks.gov
PLC Agency Website URL	http://www.ksboa.org/
Links to Rules/Regulations/Statues	https://ksboa.kansas.gov/laws-regulations/
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	Regional: Yes - Regional (HLC, SACS, MSCHE, etc.) Professional:
Degree Requirement to be eligible for Professional Licensure/Certification	Bachelor's 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	1-302a. Education requirement for admission to examination. (a) The education requirement prescribed by KS.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. 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

	<p>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 (1) 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 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>
Specific Education Graduate Requirements	
Does the PLC Agency regulate Post-Licensure/Certification Programs?	
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 & 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	Other:
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	
LC Agency Requires:	
Meets Certified Public Accountant (CPA) PLC Pre-education requirements, Yes = Y, No = N & Undetermined = U	Y
Date Reviewed	5/15/2021
Person Reviewed	David L Crawford
Additional information needed to make determination	
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Chair of School of Business	<p>DocuSigned by:  <small>92ED029AFBC741D...</small></p> <p>4/1/2022 2:56:45 PM MD</p>
Reviewer	<p>DocuSigned by:  <small>7D8A29B576A7455...</small></p> <p>4/5/2022 2:47:09 PM MD</p>