

SESSION OF 2007

**CONFERENCE COMMITTEE REPORT BRIEF  
HOUSE BILL NO. 2314**

As Agreed to March 26, 2007

**Brief\***

HB 2314 would alter the educational requirements for admission to the examination for certified public accountants (CPAs) as follows:

- Require the applicant to be the holder of a baccalaureate or higher education degree from a college or university approved by the Board of Accountancy;
- Require the applicant who has been awarded credit by a college or university approved by the Board for at least 150 semester hours, with a concentration in accounting;
- Require credit concentrating in accountancy to be accepted by the Board; and
- Authorize the Board to issue rules and regulations regarding the type and amount of credit required.

**Conference Committee Action**

The House concurred with the Senate amendments with the following exception:

- Amend the provision that credits accepted by the Board would be credits concentrating in accountancy.

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\*Conference committee report briefs are prepared by the Legislative Research Department and do not express legislative intent. No summary is prepared when the report is an agreement to disagree. Conference committee report briefs may be accessed on the Internet at <http://www.kslegislature.org/klrd>

## **Background**

Paul Allen, Vice Chair, Kansas Board of Accountancy; Tony Scott, Executive Director, Kansas Society of Certified Public Accountants appeared in support of the bill, as drafted.

The Senate Committee amended the bill by reinstating provisions that would:

- Require acceptance of credits by the Board; and
- Give the Board rule and regulation authority regarding the type and amount of credit required.

The fiscal note indicated the original bill would have no fiscal effect.