

# **Kansas Administrative Regulations**

## **Board of Accountancy**

### **Article 1.—Examinations**

#### **74-1-3. Retaking the examination and granting of credits.**

(a) A testing candidate may take the test sections individually and in any order. Credit for passing any test section shall be valid for that test section for 30 months from the date the passing score for such test section is released by NASBA to the candidate or the board, as applicable, regardless of the number of test sections taken or having to attain a minimum score on any failed section(s).

(b) Each testing candidate shall pass all four test sections within a rolling 30-month period that begins on the date the first passing score(s) are released by NASBA to the candidate or the board, as applicable. The rolling 30-month period concludes on the date the candidate sits for the final test section passed, regardless of when the score is released by NASBA for the final test section.

(c) A testing candidate who earns initial credit on one or more of the test section(s) of the examination must sit for and complete the remaining required test section(s) of the examination by midnight local time on the last day of the 30-month period.

(d) If all required test section(s) are not passed within this initial 30-month period, credit for the first test section(s) passed shall expire and a new rolling 30-month period shall begin on the date the second passing score(s) were released by NASBA to the candidate or the board, as applicable, and continue for 30 months from that date. If all required test section(s) are not passed within this next rolling 30-month period, credit for the second test section(s) passed shall expire and a new rolling 30-month period will begin on the date the next test section passing score, if any, was released by NASBA to the candidate or the board, as applicable, and this cycle of 30-month rolling periods and test section credit expirations will continue until all test section(s) are passed within one 30-month rolling period. Despite the foregoing, if a candidate stops testing for a 30-month period, then all credit for previously passed test sections will expire.

(e) A testing candidate shall not retake a failed test section until the candidate has been notified of the score for the most recent attempt of that failed test section.

(f) A testing candidate shall be deemed to have passed the examination if the candidate obtains credit for passing all required test sections in one rolling 30-month period.

(g) Each testing candidate shall retain credit for any and all required test sections of the examination passed as a candidate of another state if that credit would have been given under the applicable requirements in this state.

(h) Despite the provisions of subsections (a), (b), and (c), the period of time in which to pass all test sections of the examination may be extended by the board upon a showing that the credit was lost by reason of circumstances beyond the testing candidate's control.

(Authorized by K.S.A. 1-202 and K.S.A. 1-304; implementing K.S.A. 1-304; effective Jan. 1, 1966; amended, E-82-27, Dec. 22, 1981; amended May 1, 1982; amended Jan. 12, 1996; amended Nov. 14, 2003; amended Jan. 11, 2008; amended Feb. 19, 2016; amended Nov. 29, 2019; amended April 26, 2024.)

\*\*\*\*\* Authenticated Kansas Administrative Regulation \*\*\*\*\*