

Kansas Administrative Regulations

Board of Accountancy

Article 4.—Permits to Practice and Continuing Education Requirements

74-4-7. Continuing education requirements.

(a)(1) Each applicant for renewal of a permit to practice as a certified public accountant in Kansas shall have completed 80 hours of acceptable continuing education (CE) during each biennial period for renewal and shall be in possession of proof of attendance or completion of the CE hours claimed before the applicant submits an application for renewal. Each applicant for renewal or reinstatement of a permit shall have completed two hours in professional ethics relating to the practice of certified public accountancy as part of the continuing education requirement. Proof of attendance or completion of any CE hours claimed through an application for renewal means: for all attended, group, independent and self-study programs, a certificate of completion or attendance in accordance with K.A.R. 74-4-9(b)(2); for instruction credit, a certificate or verification in accordance with K.A.R. 74-4-9(b)(3); for a university or college course successfully completed for credit, an official transcript showing the grade; for a university or college non-credit course, a certificate of attendance in accordance with K.A.R. 74-4-9(b)(5); and for research and writing time claimed under K.A.R. 74-4-8(d), a written copy of the published article, book or program.

(2) Ethics courses, which shall be defined as courses dealing with regulatory and behavioral ethics, shall be limited to courses on the following:

- (A) Professional standards;
- (B) licenses and renewals;
- (C) SEC oversight;
- (D) competence;
- (E) acts discreditable;
- (F) advertising and other forms of solicitation;
- (G) independence;

- (H) integrity and objectivity;
- (I) confidential client information;
- (J) contingent fees;
- (K) commissions;
- (L) conflicts of interest;
- (M) full disclosure;
- (N) malpractice;
- (O) record retention;
- (P) professional conduct;
- (Q) ethical practice in business;
- (R) personal ethics;
- (S) ethical decision making; and

(T) corporate ethics and risk management as these topics relate to malpractice and relate solely to the practice of certified public accountancy.

(b) The standards used to determine acceptable continuing education shall include the following:

(1) One hour of credit shall be granted for each 50 minutes of participation in a group, independent study, or self-study program. One-half hour of credit shall be granted for each 25-minute period after the first hour of credit has been earned.

(2) Hours devoted to actual preparation time by an instructor, discussion leader, or speaker for formal programs shall be computed at a maximum of up to twice the number of continuing education credits that a participant would be entitled to receive, in addition to the time for presentation. No CE credit shall be granted for time devoted to preparation by a participant.

(3) Hours served as an instructor, discussion leader, or speaker shall be included to the extent that they contribute to the professional competence of the applicant in the practice of certified public accountancy. Repeated presentations of the same course shall not be counted unless it is demonstrated that the program content involved was substantially changed and the change required significant additional study or research.

(4) Hours devoted to actual preparation as specified in paragraph (b)(2) and hours served as an instructor, discussion leader, or speaker as specified in paragraph (b)(3)

shall not exceed, alone or in combination, 50 percent of the total number of continuing education hours required for permit renewal or reinstatement.

(c) The requirements of subsection (a) may be waived by the board for reasons of health, military service, foreign residence, or retirement, or for other good cause determined by the board.

(d) Any applicant for renewal of a permit to practice as a certified public accountant may carry over a maximum of 20 hours of continuing education earned in the previous renewal period. Any professional ethics hours that exceed the two-hour requirement may be included in the 20-hour carryover, but these hours shall not be used to meet the professional ethics requirement for any subsequent renewal period.

(e) If an applicant for renewal fails to obtain the continuing education required by this regulation, the applicant shall be required by the board to obtain an additional eight hours of continuing education within a period of time specified by the board before the applicant's permit to practice is renewed.

(Authorized by K.S.A. 1-202; implementing K.S.A. 1-202 and K.S.A. 1-310; effective, E-82-27, Dec. 22, 1981; effective May 1, 1982; amended May 1, 1985; amended July 13, 1992; amended Sept. 25, 1998; amended Nov. 17, 2000; amended Nov. 15, 2002; amended Nov. 14, 2003; amended May 19, 2006; amended May 23, 2008; amended May 29, 2009; amended May 25, 2012; amended Jan. 26, 2018; amended April 26, 2024.)

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