



LENA C. TAYLOR

Wisconsin State Senator • 4th District

HERE TO SERVE YOU!

Testimony of Eric Peterson, on behalf of Senator Lena Taylor

SB 39 – Accountant Education Accreditation & Examination Notice Changes

Senate Committee on Government Operations, Public Works, & Telecommunications

Wednesday, March 13, 2013

Honorable Chairman Farrow & members of the Committee:

On behalf of Senator Taylor, thank you for taking testimony on Senate Bill 39 relating to the notice and degree requirements for the examination to practice as a certified public accountant. Senator Taylor appreciates the committee taking up this bill and apologizes that she could not be here due to a previously scheduled commitment.

Senate Bill 39 is a bipartisan effort along with Rep. Dale Kooyenga and others. This is a simple bill which modernizes and reforms the degree and notice requirements for the practice as a certified public accountant in Wisconsin. In past history, the test was given orally only twice a year at one or two locations statewide. The statutes are outdated as they require 30 days' notice of the date of the CPA exam and locations where the exam is to be given. The CPA exam is now computer based, offered multiple times per year, and is offered at multiple locations. In fact, candidates must apply to take the exam through an extensive on-line application. You can read more about this testing at: <http://www.nasba.org/exams/cpaexam/wisconsin/>. It is important to note that other professional examinations are not subject to these kind of notice requirements, such as the bar exam.

In addition to the notice changes, SB 39 modernizes the degree requirements of the accountant exam. Under current law only students educated at institutions accredited by the Higher Learning Commission can sit for the exam in Wisconsin. This excludes many small non-traditional colleges and universities, which are operating in Wisconsin and do provide accounting education for Wisconsin citizens. As a result, many Wisconsin students who wish to be a part of the accounting field may not be able to take the exam. SB 39 would allow students that attend at a school accredited by an agency recognized by the US Department of Education to take the accounting examination.

Senate Amendment 1 to the bill was offered earlier this week and keeps this bill in line with the companion, AB 20. The amendment removes the newspaper notice requirement in full.

This simple, bi-partisan bill will modernize our statutes for the accountant practice in Wisconsin and invite more students to learn and train for a career that serves the personal financial and business needs of this state. On behalf of the authors, I encourage your support and request an executive session be scheduled. I am happy to take any questions you may have.

Thank you.





DALE KOOYENGA

STATE REPRESENTATIVE • 14th ASSEMBLY DISTRICT

(608) 266-9180
FAX: (608) 282-3614
Toll-Free: (888) 534-0014
Rep.Kooyenga@legis.wi.gov

P.O. Box 8952
Madison, WI 53708-8952

March 13, 2013

Committee on Government Operations, Public Works, and Telecommunications
Public Hearing
12:00 PM – 330 Southwest

Chairman Farrow and Members of the Committee:

In order to take the Certified Public Accounting (CPA) Exam potential candidates are required to obtain 150 college credit hours. The current statutory language excludes a small number of non-traditional colleges and universities. As a direct result, some accounting students in Wisconsin are unable to take the CPA exam. AB 20/ SB 39 will expand the number of students that are eligible to sit for the exam.

The statutes also define that public notice has to be given in the form of a newspaper advertisement. The requirement was based on the old format of the exam. The CPA exam used to be given only twice a year and was at one or two locations statewide. The new format of the exam is computer-based and offered several times a year and can be taken at numerous Wisconsin locations. CPA candidates are well aware of their options for taking the exam and public notice in the newspaper is no longer practical or necessary.

Sincerely

A handwritten signature in cursive script that reads "Dale Kooyenga".

Dale P. Kooyenga

Colleges not Accredited by the Higher Learning Commission in WI

1. Bryant & Stratton College – Milwaukee & Wauwatosa
2. DeVry University – Milwaukee
3. Globe University – Appleton, Eau Claire, Green Bay, La Crosse, Madison East & West, and Wausau
4. High-Tech Institute – Brookfield (is a branch of Anthem College)
5. ITT Technical Institute – Green Bay, Greenfield, Madison
6. Kaplan College – Milwaukee
7. Madison Media Institute – Madison
8. Midwest College of Oriental Medicine – Racine
9. Nashotah House – Nashotah
10. Northland International University – Dunbar
11. Ottawa University – Milwaukee/Brookfield
12. Rasmussen College – Green Bay
13. Sanford Brown College – West Allis
14. University of Phoenix – Madison, Milwaukee

Colleges not Accredited by the HLC in WI that offer an Accounting Program

1. Anthem College (formerly High-Tech Institute)
Available only online for accounting
2. Bryant and Stratton College
Bachelor & Associates in Accounting
3. DeVry University
Masters & Bachelors in Accounting
4. Globe University
Bachelors & Associates in Accounting
5. ITT Technical Institute
Brick & Mortar and online Bachelor & Associates in Accounting/Business Accounting Technology
6. Kaplan College
Brick & Mortar and online available for Masters, Bachelor, Associates, and Certificate in Accounting
7. Ottawa University
Brick & Mortar and online available for Accounting
8. Phoenix University
Bachelor & Associates in Accounting
9. Sanford Brown College
Bachelor, Associates, Certificate in Accounting

March 13, 2013

“The Higher Learning Commission (HLC) is an independent corporation and one of two commission members of the North Central Association of Colleges and Schools (NCA), which is one of six regional institutional accreditors in the United States. The Higher Learning Commission accredits degree-granting post-secondary educational institutions in the North Central region.”
(Taken from website <http://www.ncahlc.org/>)

The HLC accredits schools in the following states: Arkansas, Arizona, Colorado, Iowa, Illinois, Indiana, Kansas, Michigan, Minnesota, Missouri, North Dakota, Nebraska, Ohio, Oklahoma, New Mexico, South Dakota, Wisconsin, West Virginia, and Wyoming (a total of 19 states).

****COLLEGES AND UNIVERSITIES ARE ACCREDITED BY THE HLC ONLY IF THEY ARE BASED (were started/founded) IN ONE OF THE 19 STATES LISTED****

i.e. If a college was not founded in the state of Wisconsin, that college is then not accredited by the HLC.

FOR EXAMPLE:

Bryant & Stratton College (campuses in Milwaukee and Wauwatosa) was founded in New York

DeVry University (campus in Milwaukee) was founded in Texas

Globe University (campuses in Appleton, Eau Claire, Green Bay, La Crosse, Madison, and Wausau) was founded in Minnesota

High-Tech Institute (Anthem College) (campus in Brookfield) was founded in Arizona

ITT Technical Institute (campuses in Green Bay, Greenfield, and Madison) was founded in Indiana

Kaplan College (campuses in Milwaukee) was founded in Maryland

Ottawa University (campus in Milwaukee) was founded in Kansas

Phoenix University (campuses in Madison and Milwaukee) was founded in Arizona

Sanford Brown College (campus in West Allis) was founded in Illinois