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To: [MacIntosh, Weston \(LARA\)](#)
Subject: FW: Accountancy Board Rules Public Comment
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[Board of Accountancy Public Comment.pdf](#)

Thank you,
Stephanie Wysack
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Boards and Committees Section
Bureau of Professional Licensing
Michigan Department of Licensing and Regulatory Affairs
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From: kpaul5@emich.edu <kpaul5@emich.edu>
Sent: Monday, July 17, 2023 1:16 PM
To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>
Subject: Accountancy Board Rules Public Comment

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To Whom It May Concern,

I have attached my comments in relation to the change in accountancy rules meeting that took place this morning, July 17th,

at 9am.

Thank you,

Katelyn M. Paul
CPA Candidate

My name is Katelyn Paul. I graduated in December of 2022 with a Master of science in taxation from Eastern Michigan university.

I work at a mid-sized firm in Ann Arbor Michigan, consisting of 7 CPAs and 4 other staff members, including myself. We have around 2100 clients. This tax season alone we turned away at least 50 new clients and still continue to on a daily basis. We are over capacitated and have nowhere to refer those we turn away due to other firms reducing staff and client load. My own firm has 5 CPA's that will retire in the next decade.

I have listed below the reasons I believe should be considered in relation to the changing of the education requirement rules.

1. There was no notification to schools, the students, or the MICPA upon the rules being changed. This left no opportunity to remediate the situation.
2. A grandfather clause has not been added for students already working towards their goals. I spent over 2 and a half years obtaining my degree and had to be the one to notify my school of the changes in the rules. I found out my masters degree was insufficient a mere month before graduation. It's like the rug was pulled out from under me, all this work, time, and money, only to be told it's not enough.
3. I didn't come from a business background; it is a massive barrier to candidates wanting to get into the field. I have 167 credit hours between my two degrees; 45 of those credits are in accounting. The purpose of a graduate degree is to specialize in your field. **Taking those non-accounting business classes would take away my ability to specialize in taxation. I was so excited to pursue this program at Eastern because it would be directly relevant to the work I am currently doing at my firm.**
4. The CPA exam is moving to specialization in 2024. I will have the ability to take the tax and tax planning sections because that is my field of work. If students with non-business undergraduate backgrounds were required to take business classes instead of additional accounting, it would result in creating more generic business people, not more accountants. These students would lack vital knowledge on how to be an accountant. These "accountants" would come out of their programs with only the five core classes in accounting, and no specialization in their field of accounting. You wouldn't have auditors, tax

accountants, and accounting information system specialists, you would have people with knowledge of economics and finance, which are not covered on the CPA exam.

6. A graduate degree is obtained to enhance your knowledge in a field you are already working in. Experience in the workplace is more valuable than education. I have learned more working with the CPAs at my firm than I can sitting in a classroom. Although it has been valuable to have other CPA's review my work as I learn, my firm needs me to step up and officially take over clients as the current CPA's work to lessen their load and transition into retirement. I am unable to provide the support my office needs because I am now required to go back to school for another entire degree to obtain my license.

7. We need CPAs across the entire country, not just in Michigan. I read countless articles about other states considering removing barriers because there is a shortage of new CPAs entering the field. These states are considering lessening education requirements for sitting for the exam or getting licensed all together or giving a longer grace period to take the exam. It is not that I am under qualified. My education is extremely sufficient for my career and what my firm needs me to do. These education requirements are a step backwards, hindering my ability to become a CPA and help clients in the state of Michigan.

I am asking the Board to strongly reconsider this change in education requirements. There is also the option to create a grandfather clause to allow affected students time to fairly obtain licenses, as we have already completed the initial requirements that were in effect under prior rules.