

The future CPA's  
guide to passing  
the CPA Exam  
and finding their  
dream job!.....



# EMPLOYER GUIDE

September 2023



EDUCATIONAL  
FOUNDATION

## College Scholarships

The Educational Foundation of the Kentucky Society of CPAs provides scholarships in amounts up to \$2,500. The scholarships recognize scholastic achievement and leadership qualities in students who plan to become CPAs.

**To be eligible for the scholarships, applicants must:**

- Be a U.S. citizen,
- Be enrolled in a Kentucky-based college/university or a Kentucky resident attending a bordering state (IN, OH, TN, WV, VA, MO, IL) college/university,
- Intend to stay and work/live in Kentucky upon graduation,
- Be a student member of the Kentucky Society of CPAs (it's FREE),
- Have an overall grade point average of at least 2.75,
- Have completed or are enrolled in Intermediate Accounting,
- Indicate plans to sit for the CPA exam (applicants who have completed all or parts of the exam are also eligible).

**To apply for a scholarship**, applicants need to complete the online application form and submit the required documents. Applications accepted November 1, 2023 - February 16, 2024, 3 p.m. EST.

Scholarships may be used for tuition, enrollment fees, room/board, CPA Exam review materials, books and/or supplies.

**Questions?** Contact 502.266.5272 or 800.292.1754

[kycpa.org/edfoundation/scholarship](https://kycpa.org/edfoundation/scholarship)

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# Why CPA?

## INSTANT CREDIBILITY

Becoming certified is a lot like getting a law license. It's proof that you've mastered the vital elements of your profession through years of academic and technical training. As a CPA, you'll also have access to jobs with higher authority and responsibility — and you'll enjoy greater career stability. Best of all, being a CPA allows you to do meaningful work with highly motivated and multi-talented people. CPAs get to pick from highly specialized job functions, ranging from auditing to information technology. You can pursue jobs that will let you travel internationally — or find opportunities to give back through work for non-profit organizations.

## CPA... 3 LETTERS, A MILLION POSSIBILITIES

**Every business and organization needs a CPA**



From the smallest start-ups to the biggest government agencies to the Taylor Swifts of the world, every moneymaking body requires the skills of a CPA. The CPA credential is highly respected and internationally recognized. To a potential employer, it means high ethical standards, valuable experience, a superior education and crazy good skills. And employers are willing to pay for that.



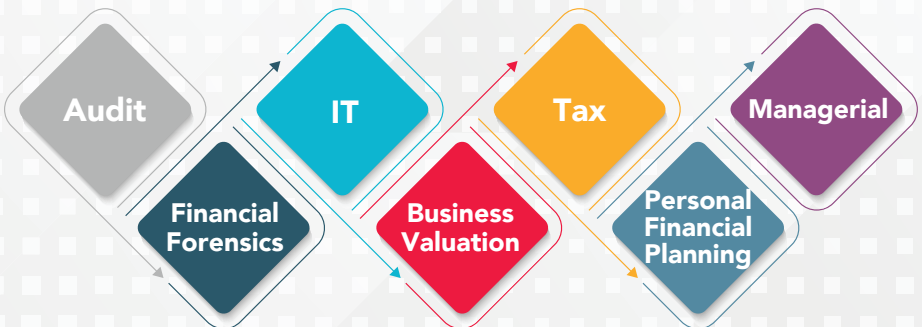
**10-15  
PERCENT  
HIGHER  
SALARY**  
than regular  
accountants

**Becoming a CPA is an investment.** CPAs have the potential to boost their earnings by \$1 million over their lifetime compared to a non-CPA in the same position.

## INDUSTRIES



## SPECIALIZATIONS



# Why Join?

Joining the Kentucky Society of CPAs as a student is a key step to showing professors and employers you are serious about your profession, and a fantastic way to start networking and making contacts while still in school.



## Benefits of **KyCPA** **STUDENT MEMBERSHIP**

- Eligibility to serve on KyCPA committees and task forces - Attending meetings with CPAs offers great networking opportunities and the ability to improve your leadership and organizational skills!
- A subscription to *The Kentucky CPA Journal*.
- A subscription to the monthly student member e-Newsletter.
- A professional staff at your fingertips - let us help you with questions about the CPA profession!
- Affiliation with the state's premier organization of accounting professionals; membership in a major professional association looks great on your resume!
- Eligibility for KyCPA Educational Foundation scholarships.
- Free entry into Professional Issues Updates throughout the year - a great opportunity to meet and network with CPA professionals.
- Discounts on CPA Exam Review Courses.

Join KyCPA today at [kycpa.org/join/](https://kycpa.org/join/)

# Get Involved

## KyCPA STUDENT EVENTS

### Accounting Interview Day

Hosted by Georgetown College, this annual recruiting event is open to college students seeking full-time employment or an internship. Participants have the opportunity to interview with up to 12 firms.



### Free CPA Exam Workshops

Each workshop offers a CPA Exam information session followed by a brief Becker CPA Exam review. A representative from the Kentucky State Board of Accountancy will provide an overview of the application process, and newly licensed CPAs share their Exam experiences.

### Free Simulated Mock CPA Exam

Presented by The Kentucky Society of CPAs and Surgent CPA Review. A FREE simulated CPA Exam section of your choice. The goal is to simulate the format of taking the CPA Exam, using actual multiple-choice questions and simulations. Questions are laid out according to the Uniform CPA Examination Blueprints.



More info. at [kycpa.org/futurecpas/](https://kycpa.org/futurecpas/)



## Student Ambassador Program

Student Ambassadors are students passionate about the accounting profession and becoming CPAs. Ambassadors display strong leadership, organizational and communication skills. Ambassador's primary objectives are:

- Building awareness of FREE KyCPA student membership benefits to students and educators on your campus.
- Increasing the visibility of KyCPA on your campus.
- Strengthening ties between KyCPA and your school.

Student Ambassadors receive a number of benefits including a mentoring opportunity, letter of recommendation, credit for community service hours, invitation to and recognition at KyCPA's Awards Banquet and so much more!



## KyCPA Celebrations

Join KyCPA to celebrate scholarship winners, CPA Exam passers, newly licensed CPAs, and recipients of CPA Exam awards of excellence at our Spring Awards Banquet. We also invite you to join us for our 100-year anniversary celebration on June 14, 2024. Visit [kycpa.org/events](https://kycpa.org/events) for more information.

## College to Accounting Professional University (CAP U)

This two-day program is designed to enhance professional skills, master interviewing techniques, perfect networking and communication skills, and learn more about career opportunities through panel sessions, mock interviews, speed networking, and a Meet the Firms/Companies reception. Complimentary overnight hotel accommodations are available for out-of-town attendees accepted. A \$25 deposit is due at registration and will be refunded upon checkin.



# Become a CPA

## KENTUCKY CPA EXAM REQUIREMENTS

- 18 years of age.
- Of good moral character—must report past felony or misdemeanor convictions.
- A graduate of an accredited college or university with a bachelor or master's degree that:
  - includes 27 hours in accounting courses; and
  - 12 hours in business related courses.

### Applying for the Exam

- Go to the Kentucky State Board of Accountancy (KSBA) website [cpa.ky.gov](http://cpa.ky.gov).
- Click on [Exam Candidates](#) and then click on the [Initial Application and Instructions](#) link.
- At bottom of page click on the [Application for the Uniform CPA Examination](#) link.
- You may type in your responses to the questions on the application and then print it out. Or you may print out the application and insert your answers in blue or black ink.
- **Have your signature notarized.**
- Submit a check or money order made payable to the **Kentucky Board of Accountancy** with the application.
- Be sure to place a check mark next to each section of the exam you want to take and plan to sit for in the next 6 months.
- A **final official** college transcript must be submitted with the application or soon thereafter. **Electronic** transcripts are acceptable from National Student Clearinghouse.



## Exam Fees and Refunds\*

- The AICPA, Prometric, and NASBA fees total \$238.15/section (In 2024 fees will be \$254.80/section).
- The KSBA charges a one-time \$30 fee for all initial exam applications.
- There is also a \$30 per section fee for each initial and re-exam application.
- $\$238.15 \times 4 = \$952.60 + \$30$  initial application fee +  $\$30/\text{section}$  ( $\$120$ ) =  $\$1,102.60$
- Refunds:
  - Fees paid to the KSBA are non-refundable.
  - Fees paid to AICPA, NASBA, and Prometric may or may not be refunded by each of these entities based upon a series of factors including when a scheduled test is cancelled.

\*Verify exam fees annually

## Paying for and Scheduling the Exam

- Applications are processed by KSBA staff usually within 7-9 business days.
- KSBA staff enters data into the **Gateway System** operated by the National Association of State Boards of Accountancy (NASBA).
- NASBA then sends a **Payment Coupon** via email to each candidate.
- Candidates have 90 days to pay the fees. Payment may be made with a credit card at [nasba.org](https://www.nasba.org) or by calling 866-MY-NASBA (866-696-2722).
- After payment is received NASBA will send to each candidate a **Notice to Schedule** (NTS) which is valid for 6 months.
- Once the NTS is received go to the Prometric website [prometric.com/en-us/clients/cpa](https://www.prometric.com/en-us/clients/cpa) to schedule the exam.



## Prometric Test Center

- You may go to any Prometric test center to sit for the exam.
- What you need for the exam:
  - Your NTS (It contains your password!)
  - One valid form of ID that contains your picture. (The name on this ID must match the name on your NTS so review the name on your ID.)
  - A secondary form of ID (this does not have to match your primary ID name exactly)

## Taking the Exam

- You will be one of many candidates taking different exams at the site.
- Failure to comply with the rules of the test center may result in expulsion from the center and being prohibited from sitting for the exam.
- Backpacks, books, cell phones, etc. must be stored in a locker located outside of the testing room. DO NOT take your cell phone out of the locker if you are on a break!
- **Breaks:** One scheduled 15 minute break approximately 2 hours into each exam section. Clock stops. Additional breaks allowed **only** after a **testlet is completed** but the time to complete the exam continues to run while you are on a break.
- If you encounter a problem during the exam notify the test center administrator immediately.
- The test center administrator will prepare a report on the problem that will be reviewed by staff from Prometric, NASBA, the AICPA and the KSBA.

# CPA Exam

## **There are four sections to the Uniform CPA Examination® (Exam):**

- Auditing and Attestation (AUD)
- Business Environment and Concepts (BEC)
- Financial Accounting and Reporting (FAR)
- Regulation (REG)

**Note: October 13, 2023 is the last day to submit initial BEC applications to the Kentucky State Board of Accountancy. November 8, 2023 is the last day to submit BEC re-exam applications.**

*The last day of testing for all current CPA Exam sections listed above is anticipated to be December 15, 2023. No CPA Exam sections may be scheduled from December 16, 2023 through January 9, 2024. The Kentucky State Board of Accountancy will begin accepting applications for the new Discipline sections on December 1, 2023. See p. 15 for details on the transition from the current CPA Exam to the new model or visit [evolutionofcpa.org](http://evolutionofcpa.org).*

## **You have a maximum of four and a half hours to complete the Exam:**

- 5 minutes — Welcome/enter launch code
- 5 minutes — Confidentiality/section information
- 4 hours — Testing time
- 15 minutes — Break after third testlet (option to pause Exam timer)
- 5 minutes — Survey

Each of the four Exam sections is broken down into five smaller sections called testlets. These testlets feature multiple-choice questions (MCQs) and task-based simulations (TBSs). In the case of BEC, you also have to complete three written communication tasks. The number of MCQs and TBSs tested varies depending upon the specific section taken. You will receive at least one research question (research-oriented TBS) in the AUD, FAR and REG sections. To complete them, you will have to search the related authoritative literature and find an appropriate reference.

## Reviewing your Scores

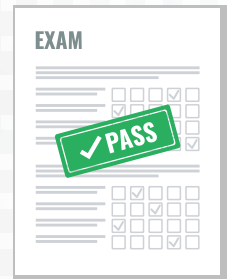
- The AICPA scores the exam.
- Exam scores are transmitted electronically to NASBA. NASBA transmits the scores electronically to the KSBA. Scores are posted on KSBA website when received.
- Type in your **KY ID#** to access your score. Your ID# is on every letter from the KSBA staff.
- If a score is not present on the website, that means the score has not been received.
- A paper version of your score will be mailed soon after your score is posted.

## Sitting for a New Exam Section/Retaking a Previous Section

- Go to [cpa.ky.gov](http://cpa.ky.gov).
- Click on the link for [Exam Candidates](#).
- Click on [Re-exam Application and Instructions](#).
- Complete the application and return it to the KSBA office with a check or money order made payable to the **Kentucky Board of Accountancy** for the number of sections you wish to take.
- The re-exam application will be processed and the previously described procedure will then take place.

## Exam Scoring

- Scores are reported on a scale that ranges from 0 to 99.
- A total reported score of 75 is required to pass each section. This is **not a percent correct score** and cannot be interpreted as a percentage **nor as 75 points**. Instead it is a weighted score – think ACT.
- AUD, FAR and REG: The total score is a weighted combination of scaled scores from the multiple-choice and task-based simulation questions.
- BEC: The total score is a weighted combination of the scaled scores from the multiple-choice questions, task-based simulations, and written communication tasks.
- Candidate Performance Reports: Read these very carefully.



As of April 1, 2020 Kentucky exam candidate scores will be posted online at the NASBA portal. Candidates should be able to log into the NASBA portal to receive their grade as well as print their score report.

## Examination Structure by Section

Section	Item		Testlet
	Type	Weighting	
<b>Auditing and Attestation (AUD)</b>  Time to complete: 4 hours	72 MCQs 8 TBSs	50% 50%	#1: 36 MCQs #2: 36 MCQs #3: 2 TBSs #4: 3 TBSs #5: 3 TBSs
<b>Business Environment and Concepts (BEC)</b>  Time to complete: 4 hours	62 MCQs 4 TBSs 3 (WC) Written Communication	50% 35% 15%	#1: 31 MCQs #2: 31 MCQs #3: 2 TBSs #4: 2 TBSs #5: 3 WC
<b>Financial Accounting and Reporting (FAR)</b>  Time to complete: 4 hours	66 MCQs 8 TBSs	50% 50%	#1: 33 MCQs #2: 33 MCQs #3: 2 TBSs #4: 3 TBSs #5: 3 TBSs
<b>Regulation (REG)</b>  Time to complete: 4 hours	76 MCQs 8 TBSs	50% 50%	#1: 38 MCQs #2: 38 MCQs #3: 2 TBSs #4: 3 TBSs #5: 3 TBSs

**Note: October 13, 2023 is the last day to submit initial BEC applications to the Kentucky State Board of Accountancy. November 8, 2023 is the last day to submit BEC re-exam applications.**

# CPA Evolution

## **New model for licensure: January 2024**

The CPA Evolution initiative is transforming the CPA licensure model to recognize the rapidly changing skills and competencies the practice of accounting requires today and will require in the future. It is a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

The CPA Evolution Licensure Model (CPA Evolution) establishes a foundation for the most important and relevant topics that new CPAs need to know to protect the public interest while providing an opportunity for candidates to choose one of three Disciplines as described below.

## **What does this mean for the Uniform CPA Examination?**

Under CPA Evolution, all candidates will be required to pass three Core Exam sections:

- Auditing and Attestation (AUD)
- Financial Accounting and Reporting (FAR)
- Taxation and Regulation (REG)

Each candidate will also choose one Discipline section to demonstrate knowledge and skills in that particular domain:

- Business Analysis and Reporting (BAR)
- Information Systems and Controls (ISC)
- Tax Compliance and Planning (TCP)

Regardless of a candidate's chosen Discipline, CPA Evolution leads to CPA licensure, with rights, privileges, and responsibilities consistent with the present CPA license. CPA professional practice is not limited by the Discipline passed; professional standards provide guidance related to required competence and due care when performing professional services.

See p. 36 for additional details on the transition from the current CPA Exam to the new model or visit [evolutionofcpa.org](https://evolutionofcpa.org).

# Licensure

If you passed the Uniform CPA Examination as a **Kentucky candidate**, you must obtain a license within 5 years of passing your last exam or your exam scores will expire.



You **must meet at least one** of the following requirements to be eligible to apply for a Kentucky CPA license:

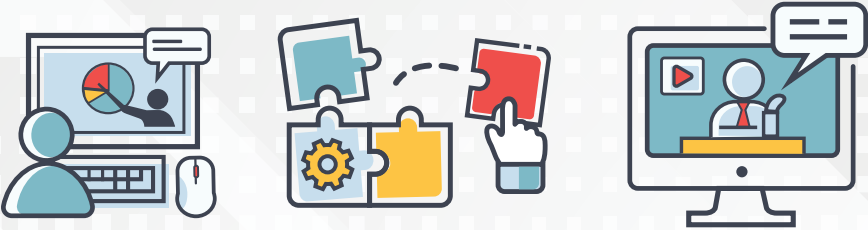
- Is a United States citizen
- Is a citizen of a foreign country who is legally residing in the United States (must supply supporting documentation)
- Is an employee and working in an accounting or attest position in a public accounting firm, company or an institution of postsecondary education located outside the United States, but which has an office or campus located in the United States.

**In addition, you must meet the following requirements:**

- Obtained 150 college semester hours that include 27 accounting and 12 business hours
- Completed 1 year of employment experience in an accounting or auditing position in public practice, industry or government that can be verified by a CPA, in any state, that had an active license during the year of employment to be verified. A year of experience is defined as 2,000 hours of employment in a period of not less than 12 months that is earned after meeting the Kentucky exam educational requirements.
- The experience must be within 5 years of the date you passed your last exam. The hours shall not include any leave or holiday time. The certificate of experience may be submitted for more than one place of employment to meet the 1-year/2,000 hours of employment experience requirement. The verifying CPA does not have to be your supervisor or have worked in your place of employment.



# CPE



- If you worked 3,000 hours or more in a public accounting firm during the reporting period you are required to complete 80 hours of Continuing Professional Education (CPE) that include 2 hours in ethics.
- If you worked less than 3,000 hours in a public accounting firm during the reporting period you are required to complete 60 hours of CPE that include 2 hours in ethics.
- If you were employed in industry, education or government during the reporting period you are required to complete 60 hours of CPE that include 2 hours in ethics.
- If your principal place of business is located in another state, you may satisfy the CPE requirements in Kentucky by indicating that you are meeting the requirements in the state in which your principal place of business is located. If the state in which your principal office is located has no CPE requirement for renewal, you must comply with all CPE requirements for renewal of the license in this state.

# Get Noticed

We know you're one of a kind, does your future employer?



## Engagement and Socialization

Get involved on campus, with KyCPA or in your community to help develop non-academic and conversational skills.

## Internship Experience

### Competitive GPA

If you have a 3.5 or higher, keep up the great work!

Where to start if you don't have a high GPA:

- Work on improving your grades. Visit a tutor, talk with your teachers (office hours are scheduled for a reason) and STUDY!
- Find ways to show potential employers what your strengths are. Many students are balancing a lot of extracurricular activities and jobs with their course work.

## Career Fairs

- Don't feel like you have to talk to the main recruiter — talk with any of the team members there.
- Give a firm handshake and make eye contact (practice this!).
- Greet the organization and take a minute to chit-chat before diving into your one-minute elevator speech.
- Don't linger. When the conversation comes to an end, thank the recruiter for their time and move on.

# Get Hired

## Before the Interview

- Do your research! Understand the company you are interviewing with and the role which you are specifically targeting. What are the primary functions of the job? Use this information to anticipate the focus of the interview questions. Example: Is data review a job function? You will get a question about a time you analyzed data and made a recommendation or interpretation.
- Be persistent and consistent with your job search and communications with those associated with any companies you have interest
- Create an excel tracker (total accountant move!) and include places and contacts to the positions you applied.
- Your resume shouldn't be a bulleted list that looks like a job description, this should highlight your accomplishments/tell your story – what and how much did you change, improve, grow, save, optimize, streamline, etc.?
  - When applying for a position make sure your resume is customized for that position.

## The Interview

- Make sure you tell your story thoughtfully and concisely, show engagement, be excited and be yourself.
- Be able to articulate what you've learned and how it applies to the position.
- Use the STAR method to help formulate your interview answers. Situation – Task – Action – Result
- Practice, practice, practice!
  - Video interviews have a way of bringing out some nervous ticks. The nice thing is because you can see yourself, you can notice those and correct them. You want to be as comfortable in a video interview as you are with an in-person interview and the best way to get comfortable is to practice.
  - Your answer may read well on paper or sound great in your head but sometimes when we speak out loud you realize the answer did not flow very well. Practice your interview answers out loud whenever you can.
- Ask a few thoughtful questions to the people you interview with, this shows your natural curiosity!

# Baldwin CPAs, PLLC

713 W. Main St.  
Richmond, KY 40475

KyCPA 100% Champion  
*All CPAs are KyCPA members*

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## Contact email:

[lisa.marcum@baldwincpas.com](mailto:lisa.marcum@baldwincpas.com)

**Phone:** 859-626-4966

**Website:** [baldwincpas.com](http://baldwincpas.com)

**Year founded:** 1947

**Number of partners:** 6

**Number of professionals:** 57

**Organization type:** Local

## Additional locations:

Lexington, Louisville, Maysville and  
Flemingsburg, Kentucky

## Top industry specializations

Small Business, Construction, Governmental & Nonprofit, Financial  
Institutions, Healthcare

## Client services

Accounting, Bookkeeping & Payroll, Tax planning and preparation, Audits, Peer  
Review, Employee Benefit Plan Audits, Forensic & Litigation Services, Business  
Advisory Services, Human Resources Consulting, Wealth Management.

## General hiring practices

- Internships: Yes, paid
- Sponsorship of entry-level foreign nationals: No

## Additional benefits

- Flexible work schedules seasonal half days on Fridays
- Comprehensive health plan
- Paid holidays, generous PTO
- Paid CPE
- Remote work opportunities
- Group life insurance
- 401(k) employer match
- CPA Exam reimbursement
- Productivity bonuses

## Why a new graduate should begin their career at our organization

We appreciate and encourage our employees to be their best selves. We have  
the growth and productivity of a large firm, but a small firm feel.

We provide training opportunities to help keep our employees up to date on  
industry news, as well as the advancing technology.



# Your Future Begins Here

## Join Our Team!

- Training & Development Opportunities
- Paid Internship Program
- Community Involvement
- Outstanding Compensation & Benefits Package

If interested in a career with Baldwin CPAs,  
please contact our HR Director, Lisa Marcum, at  
[lisa.marcum@baldwincpas.com](mailto:lisa.marcum@baldwincpas.com) or 859.626.4966.



[baldwincpas](https://www.facebook.com/baldwincpas)



[baldwin-cpas-llc](https://www.linkedin.com/company/baldwin-cpas-llc)



[@baldwincpas](https://twitter.com/baldwincpas)



[www.baldwincpas.com](http://www.baldwincpas.com)

RICHMOND | FLEMINGSBURG | LEXINGTON | LOUISVILLE | MAYSVILLE

# Berry Kington & Utley PSC

2822 N Main St  
Madisonville, KY 42431-9484

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*All CPAs are KyCPA members*

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## Contact email:

sutley@bkucpa.com

**Phone:** 270-821-3355

**Website:** bkucpa.com

**Year founded:** 1995

**Number of partners:** 3

**Number of professionals:** 4

**Organization type:** Local

## Top industry specializations

Local governments, not for profits and construction

## Client services

Individual and business tax preparation, payroll and payroll returns, estate and trust returns, and QuickBooks support

## General hiring practices

- Internships: Yes, paid and unpaid
- Minimum acceptable overall GPA: 3.0
- Minimum acceptable accounting/business major GPA: 3.0
- Sponsorship of entry-level foreign nationals: Yes

## Why a new graduate should begin their career at our organization

Learning opportunities and professional growth from exposure to a diversified client base and services offered, enhanced by on the job training with a focus on long term client commitments.

# Blue & Co., LLC

12800 N Meridian St Suite 400  
Carmel, IN 46032

KyCPA 100% Champion  
*All CPAs are KyCPA members*

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## Contact email:

recruiting@blueandco.com

**Phone:** 317-428-6863

**Website:** careersatblue.com

**Year founded:** 1970

**Number of partners:** 66

**Number of professionals:** 512

**Organization type:** Local

## Additional locations:

- Lexington and Louisville, Kentucky
- Cincinnati and Columbus, Ohio
- Bloomington, Carmel, Columbus, Indianapolis, and Seymour, Indiana

## Top industry specializations

Consulting; Educational; Government; Manufacturing; Medical/Health Care; Nonprofit Organizations; Personal Financial Services

## Client services

Advisory/Consulting; Audit/Assurance; Corporate/Domestic Tax; Individual Tax/Financial Services/Wealth Management; Internal Audit; State/Local Tax

## General hiring practices

- Internships: Yes, paid
- Minimum acceptable overall GPA: 3.2
- Minimum acceptable accounting/business major GPA: 3.2
- Sponsorship of entry-level foreign nationals: No

## Additional benefits

- Community Service Day
- Exam fees
- Exam review course fees
- Formalized mentor programs
- Internal CPE programs
- License fees
- Professional association membership dues

## Why a new graduate should begin their career at our organization

We seek constant communication with our team members. Our people are what make us unique. We invest in making sure our team members feel fully developed as professionals. We may work hard during the day, but we make sure to balance it out with some play.

# Dean Dorton

250 West Main Street, Suite 1400  
Lexington, KY 40507

KyCPA 100% Champion  
*All CPAs are KyCPA members*

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## Contact email:

ctuttle@deandorton.com

**Phone:** 502-566-1043

**Website:** deandorton.com

**Year founded:** 1921

**Number of partners:** 58

**Number of professionals:** 319

**Organization type:** National

**Additional locations:**

Louisville, Kentucky and

Raleigh, North Carolina

## Top industry specializations

Construction; Energy & Natural Resources; Equine; Healthcare; Higher Education; Manufacturing & Distribution; Nonprofit & Government; Real Estate

## Client services

Tax; Assurance/Audit; Business Consulting (Business Valuation, Litigation Support, Healthcare Consulting, Technology); Accounting & Financial Outsourcing

## General hiring practices

- Internships: Yes, paid
- Minimum acceptable overall GPA: 3.0
- Minimum acceptable accounting/business major GPA: 3.0
- Sponsorship of entry-level foreign nationals: No

## Additional benefits

- Health, dental, vision, life insurance, maternity/paternity leave
- 401k match and profit sharing
- CPA exam study materials and bonus program
- Unlimited PTO
- Dean Dorton University
- Wellness reimbursement
- Business casual dress code
- And more!

## Why a new graduate should begin their career at our organization

Dean Dorton offers dedicated resources to new graduates while providing an experience that builds on the academic foundation. Our firm is forward thinking, team member focused, and ready to help you go wherever your life leads.



# Check out Dean Dorton's new Associate Program today!

Dean Dorton's Associate Program is a **customized** pre-built 4-year program that provides the base for building a substantial professional **career foundation**, no matter what you choose to do for the rest of your life. Our tailored program allows you to practice **critical thinking skills** in real-life situations, helping you develop a deep understanding of ways businesses function and the **accounting knowledge** and expertise to help solve complex challenges.

## Our opportunities include:

- Audit internships and full-time positions
- Tax internships and full-time positions
- Client Advisory Services full-time positions
- IGNITE summer leadership program

For more information, contact Coari Tuttle at [ctuttle@deandorton.com](mailto:ctuttle@deandorton.com) or visit [deandorton.com](http://deandorton.com)



19 years  
and counting!



**DEANDORTON**  
CPAs & Advisors

# Jones, Nale & Mattingly, PLC

401 W. Main Street, Suite 1100  
Louisville, KY 40202

KyCPA 100% Champion  
*All CPAs are KyCPA members*

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## Contact email:

debby.philpot@jnmcpa.com

**Phone:** 502-583-0248

**Website:** jnmcpa.com

**Year founded:** 1935

**Number of partners:** 9

**Number of professionals:** 35

**Organization type:** Local

## Top industry specializations

Financial Institutions, Construction, Manufacturing & Distribution, Telecommunications & Utilities, Not-for-Profit Organizations, Long-Term Care and Governmental

## Client services

Audit & Assurance, Tax, Advisory & Consulting Services, Peer Review

## General hiring practices

- Internships: Yes, paid and unpaid
- Minimum acceptable overall GPA: 3.0
- Minimum acceptable accounting/business major GPA: 3.0
- Sponsorship of entry-level foreign nationals: No

## Additional benefits

- Competitive pay
- Annual bonus
- Paid vacation and holidays
- 401k match
- Medical & life insurance
- CPE
- CPA exam bonus & exam fee reimbursement
- Maternity leave
- Flexible hours
- Business casual dress code
- Free gym membership
- Friendly and supportive team

## Why a new graduate should begin their career at our organization

We look for aspiring accountants who are excited about public accounting, who are looking for opportunities to grow professionally, and enjoy working in a team environment with reasonable work hours. Team members will be introduced to a variety of challenging assignments in our audit and tax areas.

# Kemper CPA Group, LLP

7200 Eagle Crest Blvd  
Evansville, IN 47715

KyCPA 100% Champion  
*All CPAs are KyCPA members*

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## Contact email:

jkoester@kempercpa.com

**Phone:** 812-421-8000

**Website:** kempercpa.com

**Year founded:** 1958

**Number of partners:** 71

**Number of professionals:** 350+

**Organization type:** Regional

## Additional locations:

Henderson, Morganfield and Paducah, Kentucky; Avon, Clinton, Connersville, Evansville, Greenfield, Terre Haute, Vincennes, and Washington, Indiana; Livermore, Merced, Modesto, Stockton, and Tracy, California; Champaign, Effingham, Harrisburg, Marion, Mattoon, Mt. Carmel, Mt. Vernon, Olney, and Robinson, Illinois

## Top industry specializations

Government; Manufacturing; Medical/Health Care; Natural Resources; Nonprofit Organizations; Real Estate; Restaurants; Retail Trade

## Client services

Advisory/Consulting; Audit/Assurance; Corporate/Domestic Tax; Individual Tax/Financial Services/Wealth Management; State/Local Tax; Virtual CFO

## General hiring practices

- Internships: Yes, paid (Part-time, full-time, seasonal and reduced schedules)
- Minimum acceptable overall GPA: 3.0
- Minimum acceptable accounting/business major GPA: 3.0
- Sponsorship of entry-level foreign nationals: No
- New full-time hires must be 150-hour compliant: No
- Work Model: On-site and hybrid options available (Depending on location and job responsibilities)

## Additional benefits

- CPA Exam fee reimbursement
- CPA licensing fee reimbursement
- Becker Review study materials
- Paid study time
- Internal and external CPE programs
- CPA Exam bonus program
- Professional association membership dues

## Why a new graduate should begin their career at our organization

We believe in building relationships—with our clients and with each other. We believe in serving others, and we make a habit of going above and beyond for our clients and each other. By beginning your career with our firm, you have the opportunity to join a talented team of professionals who are dedicated to making a meaningful impact in the communities they serve.

# Louis T Roth & Co., CPA

2100 Gardiner Lane, Suite 207  
Louisville, KY 40205

KyCPA 100% Champion  
*All CPAs are KyCPA members*

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## Contact email:

info@lthroth.com

**Phone:** 502-459-8100

**Website:** lthroth.com

**Year founded:** 1939

**Number of partners:** 11

**Number of professionals:** 35

**Organization type:** Local

## Top industry specializations

Medical, Construction; Real Estate & Development; Manufacturing; Retail; Not-for-Profit Organizations

## Client services

Business Accounting; Consulting & Valuation; Tax Planning & Preparation; Employee Benefit Plan Audit; Financial & Retirement Planning; Financial Statement Services; Quickbooks

## General hiring practices

- Internships: Yes, paid and unpaid
- Sponsorship of entry-level foreign nationals: Yes

## Additional benefits

- Competitive Salary
- Comprehensive medical/life insurance
- Profit sharing & 401k plan participation
- Ample paid time off
- Assistance paying costs of studying for CPA exam
- Reward for successful completion of CPA exam
- Continuing professional education

## Why a new graduate should begin their career at our organization

- Environment promoting a healthy work/life balance
- Commitment to personal and professional development of team members
- Opportunity to work with a large variety of clients
- Direct interaction with the firm's partners, client executives and management
- Advanced Technology and Communication Systems

# Louis T. Roth & Co.

Certified Public Accountants



## **What you can expect when you join our team:**

- **Comprehensive salary**
- **Advanced technology and communication systems**
- **Comprehensive medical and life insurance coverage**
- **Continuing professional education**
- **Study material and CPA exam fee reimbursement**
- **Reward for successful completion of CPA exam**

[www.ltroth.com](http://www.ltroth.com)

**Audit  
Manager**

**Senior  
Accountant**

**FBI**



**Investment  
Banking**

**Accounting  
Professor**

# CPA...

3 letters, a million possibilities

**CEO**



**Small  
Business  
Owner**



**Health Care  
Finance**



**Firm Partner**

**Tax  
Manager**



**Entrepreneur**

**Forensic Accountant**



**KY  
CPA**

[kycpa.org/futurecpas](http://kycpa.org/futurecpas)

# Monroe Shine & Co., Inc.

500 N. Hurstbourne PKWY, Suite 150  
Louisville, KY 40222

KyCPA 100% Champion  
*All CPAs are KyCPA members*

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## Contact email:

mmeriwether@monroeshine.com

**Phone:** 502-423-0311

**Website:** monroeshine.com

**Year founded:** 1925

**Number of partners:** 6

**Number of professionals:** 50

**Organization type:** Local

**Additional locations:**

222 East Market Street

New Albany, IN 47150

## Top industry specializations

Construction & Real Estate, Financial Institutions, Employee Benefit Plans, Manufacturing & Distribution, Nonprofit, Auto Dealerships, Professional Service Firms, REMC's, Restaurants, Agriculture, Financial Services & Closely-Held Businesses

## Client services

Full-Service Public Accounting & Business Consulting, Wealth Management, Consulting, Audit & Assurance, Tax Services, Employee Benefit Audits, Employee Benefit Planning, Part-Time CFO Services, Succession & Estate Planning, Business Services

## General hiring practices

- Internships: Yes, paid
- Minimum acceptable overall GPA: 3.0
- Minimum acceptable accounting/business major GPA: 3.0
- Sponsorship of entry-level foreign nationals: No

## Additional benefits

- CPA Exam, review course fees and CPA Exam bonus
- License fees
- Generous PTO and extra holiday time
- Medical, dental and vision insurance
- Profit sharing and 401(k)
- Community involvement opportunities
- Snacks all throughout busy season
- Office social events

## Why a new graduate should begin their career at our organization

We encourage all staff to be involved in local organizations and give back to the community. The Partners not only lead by example, but they are always ready to help a younger employee find and develop involvement opportunities. We attribute our low employee turnover to these mentoring relationships.

# Patterson & Company CPAs PLLC

2297 Lexington Road Suite 102  
Louisville, KY 40206

KyCPA 100% Champion  
*All CPAs are KyCPA members*

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## Contact email:

melina@patterson.cpa

**Phone:** 502-276-0956

**Website:** patterson.cpa

**Year founded:** 2011

**Number of partners:** 1

**Number of professionals:** 20

**Organization type:** Local

## Top industry specializations

Small Businesses, Restaurants, Insurance, Digital Marketing

## Client services

Accounting, Bookkeeping, Payroll, Tax Planning and Preparation, Advisory Services and Consulting

## General hiring practices

- Internships: Yes, paid
- Minimum acceptable overall GPA: 3.2
- Minimum acceptable accounting/business major GPA: 3.2
- Sponsorship of entry-level foreign nationals: No

## Additional benefits

- Paid holidays
- PTO
- Comprehensive health benefits
- 401k employer match
- Bonus and commission opportunities
- Paid CPE
- CPA Exam reimbursement
- Professional association membership reimbursement

## Why a new graduate should begin their career at our organization

In our firm, employees will have direct access to leadership and opportunities to influence the direction of our company. We invest in our employees through continuous professional development opportunities. We value our employees' well-being and provide a supportive and positive work environment.





**GET REAL-WORLD  
EXPERIENCE BY  
INTERNING WITH**

# **PATTERSON & COMPANY**

*The innovation and dedication of our team members sets our practice apart and is a key driver of our success as a truly modern tax and accounting firm.*

**IF YOU ARE A PROACTIVE, FORWARD-THINKER WITH A STRONG DESIRE TO TAKE ON NEW CHALLENGES AND LEARN AS MUCH AS POSSIBLE IN AN IMMERSIVE, SUPPORTIVE AND POSITIVE ENVIRONMENT, WE WANT TO HEAR FROM YOU!**

**TO APPLY, PLEASE FORWARD YOUR RESUME, COVER LETTER, AND INTERNSHIP REQUIREMENTS TO:**

**INFO@PATTERSON.CPA**

Patterson.CPA

**1**

### **ACCOUNTING INTERN DUTIES**

Preparing financial reports, working with bookkeeping software, handling confidential information with honesty and integrity, and more!

**2**

### **TAX INTERN DUTIES**

Scanning tax source documents, reviewing source documents to begin the preparation of tax returns, working with industry-leading tax software, and further learning how to work as part of the tax team.

**3**

### **ACCOUNTING AND TAX INTERN QUALIFICATIONS**

A recent graduate or actively working towards a bachelor's degree in accounting, completion of introductory accounting courses and a basic understanding of accounting and financial principles, preferred GPA of 3.0 or higher, aptitude for math and computer proficiency, strong verbal and written communication skills, and high level of efficiency, accuracy, and responsibility.

**GROW WITH US**

# Sherman, Barber & Mullikin

210 W Third St.  
Madison, IN 47250

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## Contact email:

bfoley@sbmcpas.com

**Phone:** 812-265-5312

**Website:** sbmcpas.com

**Year founded:** 1974

**Number of partners:** 3

**Number of professionals:** 10

**Organization type:** Local

## Top industry specializations

Banking/securities; construction contractors; consulting; manufacturing; nonprofit organizations; utilities

## Client services

Advisory/consulting; audit/assurance; corporate/domestic tax; individual tax/financial services/wealth management; internal audit; small business accounting; payroll and QuickBooks services

## General hiring practices

- Internships: Yes, paid
- Minimum acceptable overall GPA: 3.0
- Minimum acceptable accounting/business major GPA: 3.0
- Sponsorship of entry-level foreign nationals: No

## Additional benefits

- Help with CPA exam and exam review course fees
- Internal and external CPE program fees
- License fees
- Professional association membership dues
- Retirement plan
- Insurance
- Flexible schedule
- Dress for your day attire
- July and August - Fridays off

## Why a new graduate should begin their career at our organization

Our firm is located along the Ohio River in historic Madison, Indiana. We are a firm rich in tradition but progressive in approach. Our growing audit, tax, and consulting practice provides challenging opportunities for professional growth while serving a diverse clientele.

# Strothman and Company

325 W Main St., Ste 1600  
Louisville, KY 40202

KyCPA 100% Champion  
*All CPAs are KyCPA members*

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## Contact email:

humanresources@strothman.com

**Phone:** 502-813-7530

**Website:** strothman.com

**Year founded:** 1983

**Number of partners:** 12

**Number of professionals:** 66

**Organization type:** Local

**Additional locations:**

Middletown, Kentucky

## Top industry specializations

Manufacturing, Distribution & Logistics, Construction, Real Estate, Professional Services, Government, Emerging Markets, Nonprofit

## Client services

Strategic Advisory, Data Advisory, CFO Advisory, Assurance and Audit, SOC Examinations, Outsourced Controller and Bookkeeping, Wealth Management, Tax Strategy and Preparation, Business Transition Planning

## General hiring practices

- Internships: Yes, paid
- Minimum acceptable overall GPA: 3.0
- Minimum acceptable accounting/business major GPA: 3.0
- Sponsorship of entry-level foreign nationals: Yes

## Additional benefits

- Dress for your day
- Generous PTO + extra holiday time
- CPA exam + review course fees
- Free snacks + coffee bar
- Medical, dental + vision
- 401(k) with automatic profit sharing
- Gym membership
- Parental leave
- Flexible schedules
- Short + long-term disability

## Why a new graduate should begin their career at our organization

We are accounting artisans, not mass made. Here, you are a one-of-a-kind addition to a dynamic team. We share an entrepreneurial spirit that is downright contagious. We place the highest value on your growth, your development, and your satisfaction. Voted Best Places to Work 5 years running.

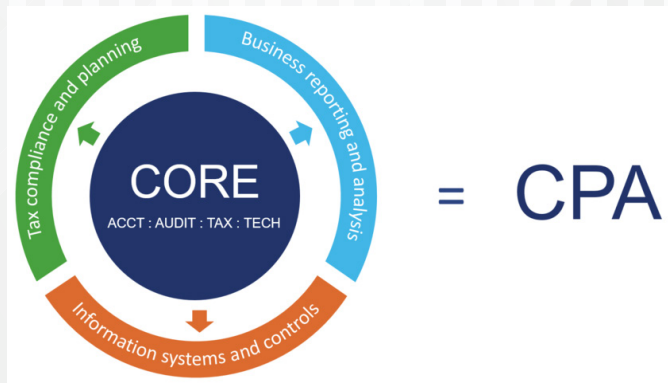
# CPA Exam 2024

## Transition from the current CPA Exam to the new model

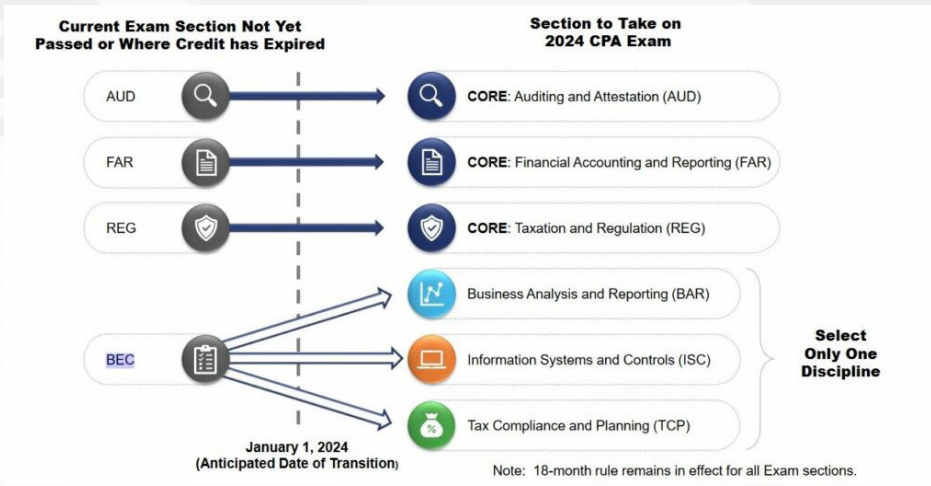
There is a transition period from the current CPA Exam model and the new one. Below are important dates during the transition as of September 2023. For the most up-to-date information regarding important upcoming dates visit [cpa.ky.gov](https://cpa.ky.gov).

- October 13, 2023 – Last day to submit initial BEC applications to the Board
- November 8, 2023 – Last day to submit BEC reexam initial applications to the Board
- November 15, 2023 – Last day NASBA will process BEC ATTs and NTSs
- December 1, 2023 – First day the Board will accept Applications for the new Discipline sections (BAR, ISC, and TCP), but candidates will not be able to sit for those sections until January 10, 2024.
- December 15, 2023 – Deadline to complete the current four exam sections (AUD, BEC, FAR, and REG)
- December 15, 2023 – Last testing date for BEC
- December 16, 2023 to January 9, 2024 – Dark window to facilitate IT system conversion. No exams will be administered during this time.
- January 10, 2024 – Core sections of AUD, FAR and REG may be taken through March 26, 2024
- 2024 - Launch of New CPA Exam

## New CPA Exam Model



# CPA Exam transition policy



## CPA Exam transition FAQs

[bit.ly/FAQexamTransition](https://bit.ly/FAQexamTransition)

If you have additional questions that are not outlined in the FAQs please reach out to the Kentucky State Board of Accountancy at [cpa@ky.gov](mailto:cpa@ky.gov).



## **Extension of certain CPA Examination Credits**

For the most up-to-date information regarding extensions visit [cpa@ky.gov](mailto:cpa@ky.gov).

### **1. Immediately available twelve-month extension of existing exam credit -- that must be requested -- pending formal promulgation of administrative regulation change**

During its meeting on June 15, 2023, the Kentucky Board of Accountancy voted to adopt the NASBA Board of Directors' amendment to UAA Model 5-7, and subsequent implementation recommendation from NASBA's CBT Administration Committee, to increase, from 18 to 30 months, the time in which an exam candidate earning an initial exam credit must successfully complete remaining sections of the Uniform CPA Examination.

Exam candidates should note, however, that to become official and effective, this change must first proceed through the Legislative Research Commission's formal process to amend the Board's governing administrative regulation, which traditionally takes 7-10 months.

Prior to the amended rule becoming effective, the Board has granted its Executive Director the authority to extend exam candidates' credits, up to 12 months from the existing expiration dates, on a case-by-case basis. Please note that these extensions are not automatically effectuating and must be individually requested by emailing the Board office at [cpa@ky.gov](mailto:cpa@ky.gov). We will advise once the regulation amendment becomes effective to permanently extend the expiration date of conditional exam credit from 18 to 30 months thereby dispensing with the requirement of case-by-case requests.

### **2. Onetime automatic extension of credits existing as of the launch of the Revised Uniform CPA Exam on January 1, 2024**

In addition, the Kentucky Board of Accountancy has also approved the following credit extension policy to aid in the transition to the new CPA Examination beginning January 1, 2024:

Any candidate with Uniform CPA Examination credit(s) on January 1, 2024 will have such credits(s) extended to June 30, 2025.

## CPA Portal

The CPA Portal is a new system to assist candidates in the Exam process. This new system will assist with the future changes to the CPA Exam with Evolution. Visit [nasba.org/exams/cpaexam/](https://nasba.org/exams/cpaexam/) for more information.

## 2024 test administration schedule/Score release timeline\*

QUARTER	CORE TEST DATES	CORE SCORE REPORTS	DISCIPLINE TEST DATES	DISCIPLINE SCORE REPORTS
24Q1	JAN 10 - MAR 26	JUN 4	JAN 10 - FEB 6	APR 24
24Q2	APR 1 - JUN 25	JUL 31	APR 20 - MAY 19	JUN 28
24Q3	JUL 1 - SEP 25	APPROX NOV 1	JUL 1 - 31	SEP 10
24Q4	OCT 1 - DEC 26	EARLY FEB 2025**	OCT 1 - 31	DEC 10

*\*All dates are subject to change*

*\*\*Could be throughout the 24Q4 window*

For additional details on the transition from the current CPA Exam to the new model visit [evolutionofcpa.org](https://evolutionofcpa.org)

# A LEGACY OF LEARNING FOR A LIFETIME OF SUCCESS +

Accountants around the world count on Becker for the industry-leading tools and support they need to excel. And it all comes down to one thing: results. Results rooted in a tireless commitment to the success of our students. Crafting personalized learning experiences. Unleashing cutting-edge technologies. Relentlessly advocating for the industry as a whole. And simply doing whatever it takes. For all these reasons and more, more than 1 million CPA candidates have chosen Becker.

Now, here's to the next generation of accounting experts. Here's to you.

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Contact your local Becker representative,  
Angela White, at [Angela.White@becker.com](mailto:Angela.White@becker.com)

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