

Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-401. Acts discreditable.

(a) A certified public accountant or firm shall not commit any act discreditable to the profession.

(b) The AICPA "code of professional conduct," including the interpretations of the AICPA professional standards adopted by reference in K.A.R. 74-5-2(b)(5), shall be used by the board in determining whether a certified public accountant or firm has committed an act discreditable to the profession.

(Authorized by and implementing K.S.A. 1-202; effective Jan. 1, 1966; amended Jan. 1, 1972; amended Jan. 1, 1974; amended May 1, 1978; amended Nov. 15, 2002; amended May 27, 2005; amended May 29, 2009; amended Feb. 19, 2016.)

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