

Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-2a. Definitions of terms in the AICPA code of professional conduct.

(a) The definitions of the terms in ET 0.400 of the AICPA "code of professional conduct," as adopted by reference in K.A.R. 74-5-2, shall be applicable wherever these terms are used in this article, including any document adopted by reference in this article.

(b) The term "member," as used in the AICPA "code of professional conduct," shall mean any certified public accountant or firm.

(Authorized by and implementing K.S.A. 1-202; effective May 29, 2009; amended Feb. 19, 2016; amended April 26, 2024.)

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