

Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-2b. Applicability of AICPA professional standards.

The AICPA professional standards shall apply to each certified public accountant or firm, as defined in K.A.R. 74-5-2, regardless of whether the person or entity is a member of the AICPA.

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

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