

Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-402. Acting through others.

A certified public accountant shall not permit others to carry out on his or her behalf, either with or without compensation, acts which, if carried out by the certified public accountant, would place him or her in violation of the rules of conduct.

(Authorized by K.S.A. 1-202; effective Jan. 1, 1966; amended Jan. 1, 1972; amended Jan. 1, 1974; amended May 1, 1978.)

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