

Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-405a. Certified public accountants who own a separate business.

Each certified public accountant in the practice of certified public accountancy who owns an interest in a separate business shall comply with ET section 1.810.010, titled "ownership of separate business," of the AICPA "code of professional conduct," as contained in the AICPA professional standards adopted by reference in K.A.R. 74-5-2(b)(5).

(Authorized by K.S.A. 1-202; implementing K.S.A. 1-202 and K.S.A. 2014 Supp. 1-311; effective Jan. 11, 2008; amended May 29, 2009; amended Feb. 19, 2016.)

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