Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-203. Accounting principles.

Each certified public accountant or firm shall comply with the AICPA "code of professional conduct" regarding accounting principles, including the interpretations, as contained in the AICPA professional standards adopted by reference in K.A.R. 74-5-2(b)(5).

(Authorized by and implementing K.S.A. 1-202; effective Jan. 1, 1966; amended Jan. 1, 1974; amended May 1, 1978; amended, E-82-27, Dec. 22, 1981; amended May 1, 1982; amended May 1, 1985; amended May 1, 1986; amended May 1, 1987; amended May 1, 1988; amended May 22, 1989; amended Jan. 7, 1991; amended July 13, 1992; amended Aug. 23, 1993; amended Sept. 26, 1994; amended Jan. 12, 1996; amended Sept. 25, 1998; amended Sept. 10, 1999; amended Nov. 17, 2000; amended May 27, 2005; amended May 19, 2006; amended Nov. 29, 2010; amended Feb. 19, 2016; amended April 26, 2024.)