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BUSINESS AND PROFESSIONS CODE - BPC

DIVISION 3. PROFESSIONS AND VOCATIONS GENERALLY [5000 - 9998.11] (Heading of Division 3 added by Stats. 1939, Ch. 30.)

CHAPTER 1. Accountants [5000 - 5158] (Chapter 1 repealed and added by Stats. 1945, Ch. 1353.)

ARTICLE 7. Prohibitions and Offenses Against the Chapter Generally [5120 - 5122] (Article 7 heading repealed and added by Stats. 1959, Ch. 310.)

5120. Any person who violates Article 3 (commencing with Section 5050) is guilty of a misdemeanor, punishable by imprisonment for not more than six months, or by a fine of not more than one thousand dollars (\$1,000), or both.

Whenever the board has reason to believe that any person is liable to punishment under this article, the board or with its approval the enforcement advisory committee, may certify the facts to the appropriate enforcement officer of the city or county where the alleged violation had taken place and the officer may cause appropriate proceedings to be brought.

(Amended by Stats. 2010, Ch. 415, Sec. 8. (SB 1491) Effective January 1, 2011.)

5121. The display or uttering by a person of a card, sign, advertisement or other printed, engraved or written instrument or device, bearing a person's name in conjunction with the words "certified public accountant" or any abbreviation thereof or the words "public accountant" or any abbreviation thereof shall be prima facie evidence in any prosecution, proceeding or hearing brought under this article that the person whose name is so displayed caused or procured the display or uttering of such card, sign, advertisement or other printed, engraved or written instrument or device. Any such display or uttering shall be prima facie evidence that the person whose name is so displayed holds themselves out as a certified public accountant, or a public accountant holding a permit to practice public accountancy in this state under the provisions of this chapter. In any prosecution or hearing under this chapter, evidence of the commission of a single act prohibited by this chapter shall be sufficient to justify a conviction without evidence of a general course of conduct.

(Amended by Stats. 2023, Ch. 510, Sec. 85. (SB 887) Effective January 1, 2024.)

5122. Whenever in the judgment of the board, or with its approval the enforcement advisory committee, any person has engaged, or is about to engage, in any acts or practices that constitute, or will constitute, an offense against this chapter, the board may make application to the appropriate court for an order enjoining the acts or practices, and upon showing by the board that the person has engaged, or is about to engage, in any such acts or practices, an injunction, restraining order, or other order that may be appropriate shall be granted by the court.

(Amended by Stats. 2010, Ch. 415, Sec. 9. (SB 1491) Effective January 1, 2011.)