

**491.43 Keeping false accounts.**

The intentional keeping of false books or accounts shall be a fraudulent practice on the part of any officer, agent, or employee of the corporation guilty thereof, or of anyone whose duty it is to see that such books or accounts are correctly kept.

[C51, §691; R60, §1168; C73, §1075; C97, §1623; C24, 27, 31, 35, 39, §8381; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §491.43]

Fraudulent practices, see [§714.8 - 714.14](#)