

# 49 U.S. Code § 11161 - Implementation of cost accounting principles

The [Board](#) shall periodically review its cost accounting rules and shall make such changes in those rules as are required to achieve the regulatory purposes of this part. The [Board](#) shall insure that the rules promulgated under this section are the most efficient and least burdensome means by which the required information may be developed for regulatory purposes. To the maximum extent practicable, the [Board](#) shall conform such rules to generally accepted accounting principles.