MATTER OF DOULTSINOS

In Visa Petition Proceedings

A-12192152

Decided by District Director March 14, 1967

Since an accountant is a member of the professions within the meaning of section 101(a)(32) of the Immigration and Nationality Act, as amended by P.L. 89-236, and since beneficiary, whose foreign education has been evaluated as equivalent to a baccalaureate degree in accounting from an accredited institution of higher learning in the United States, is a qualified accountant, he is accorded preference classifications under section 203(a)(3) of the Act as an accountant.

The petition was filed to accord the beneficiary a third preference classification as a member of the professions based upon his qualifications as an accountant. The beneficiary is a male, single, native and citizen of Greece, age 32, presently residing in Baltimore, Maryland.

The beneficiary received a Bachelor of Science degree in accounting in May 1960 from the Graduate Industrial School, Athens, Greece. The Office of Education, Washington, D.C., has certified that the beneficiary's degree is equivalent to an undergraduate degree in accounting from an accredited institution of higher learning in the United States. From 1961 to 1964 he attended the University of Maryland, College Park, Maryland, taking graduate courses in economics. He has been employed as an accountant from August 1966 to date by the International Bank for Reconstruction and Development, Washington, D.C. The beneficiary intends to engage in his profession in the United States as an accountant.

A certification pursuant to section 212(a)(14) of the Act, as amended, has been issued by the Department of Labor.

Accountants and auditors are listed among professional occupations under code 0-01 in the Dictionary of Occupational Titles, Volume II, Second Edition, prepared by the Department of Labor. In the Third Edition of the above publication, accountants and auditors are listed under professional, technical, and managerial occupations, code 160. Accountants compile and analyze business records and prepare financial reports, such as profit and loss statements, balance sheets, cost

studies, and tax reports. The major fields of employment are public, private, and government accounting.

The Occupational Outlook Handbook, 1966–67 edition, of the United States Department of Labor, states that training in accounting can be obtained in universities, 4-year colleges, junior colleges, and accounting and private business schools, but that a bachelor's degree with a major in accounting or a closely related field is increasingly an asset and may be required for better positions. Candidates with a master's degree in accounting, as well as college training in other business and liberal arts subjects, are preferred by many firms. The Handbook further states for beginning accounting positions the Federal Government requires 4 years of college training or an equivalent combination of education and experience. For teaching positions in accountancy, most universities require a master's degree or a doctorate. Accountants who want to get to the top in their profession usually find it necessary to continue their study of accountancy and related problems—even though they may have already obtained college degrees or CPA certificates. The Handbook says that keeping track of where the money goes in the maze of financial transactions in today's business and government requires the services of experts, called accountants, numbering about 450,000 in 1965, of whom more than 80,000 were certified public accountants. It is also stated that accounting is one of the largest fields of professional employment for men and that demand for college-trained accountants is expected to rise at a fast pace because of the growing complexity of business and its accounting requirements. Starting salaries for new college graduates averaged about $6,400 a year and chief accountants in other than public accounting firms averaged between $10,000 and $16,000 a year.

James A. Cashin, professor of accounting of Hofstra University, Hempstead, Long Island, New York, and author of "Careers and Opportunities in Accounting", published in 1965, states that in planning for a career in accounting it is essential to obtain a college degree with a major in accounting. He points out that during the last few years there has been an increasing emphasis on graduate study and that a far greater percentage of undergraduate students now go on to earn a master's degree or a doctorate. Professor Cashin quotes from Robert M. Trueblood's "The Future of Accounting Education", published in 1960, that in any profession the student must be trained to live with the world for many years beyond his formal education, so that over the course of his life he can adjust himself to changes in the requirements and activities of his profession. Professor Cashin states that accounting is now regarded as a profession, just as are medicine, law, and engineering. He adds that professional accounting associations,

through high standards of membership and their publications, have also helped earn for accounting the status of a widely recognized profession.

It is concluded that a person with a bachelor's degree in accounting, or a combination of education and experience equivalent to such a degree, is a member of the professions within the meaning of sections 101(a)(32) and 203(a)(3) of the Act, as amended. The applicant is entitled to classification as member of the professions by virtue of his educational attainments.

ORDER: It is ordered that the petition be approved and the beneficiary accorded third preference under section 203(a)(3) of the Immigration and Nationality Act, as amended.

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