MATTER OF ARJANI

In Visa Petition Proceedings

A-14848624

Decided by Regional Commissioner November 30, 1967

(1) Since beneficiary's foreign education (bachelor of commerce degree in accounting in India with postgraduate work toward master of commerce degree) and his specialized experience in accounting (9 years) considered collectively are found to be equivalent to a bachelor's degree in accounting conferred by an accredited institution, he qualifies as a member of the professions within the meaning of section 101(a)(32), Immigration and Nationality Act, as amended, and is eligible for preference classification under section 203(a)(3) of the Act, as amended, as an accountant.

(2) Although advisory opinions of other government agencies regarding the qualifications of a visa petition beneficiary are entitled to great weight, the ultimate determination of a beneficiary's qualifications rests with the Service.

This matter is before the Regional Commissioner on appeal from the decision of the District Director who has denied the petitioner's request for preference in the issuance of an immigrant visa under section 203(a)(3) of the Act on the basis that the petitioner has not established that he has the qualifications of a member of the professions as included in section 101(a)(32) of the Act.

The petitioner is a 31-year-old, unmarried British national who was born in Zanzibar, Tanzania, East Africa and presently resides in Bombay, India. He has not entered the United States previously.

In support of his petition the applicant has presented documents reciting: (1) that he was awarded a Bachelor of Commerce degree from the University of Bombay, Bombay, India in March 1957 and that he specialized in accounting and auditing in attaining such degree; (2) evidence of postgraduate work toward a Master of Commerce degree, part-time, 1961–1965, and failure to receive such advanced degree for lack of a satisfactory thesis; (3) evidence of Associate membership in the Association of International Accountants, London, England reflecting eligibility to engage in public accountancy work in the United Kingdom; and (4) an acknowledgment of assist-

ance by the applicant in the preface of a textbook for providing "reader reaction" with comments and suggestions on the subject matter of "profits tax" published in India by a professor at Bombay University.

With reference to the applicant's employment experience beginning in July 1958 he occupied the position of assistant accountant with a chemical company in Bombay, India for three years. Thereafter, since July 1961 he was assistant secretary of the same company and his duties in connection with this work experience were described as follows:

> His initial appointment was as the Assistant Accountant of the Company which position he occupied for three years. As the Assistant Accountant of the Company, Mr. Arjani had to supervise the different aspects of accounting functions one comes across in a manufacturing organization. He was also in charge of the taxation matters of the Company.
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> Since July 1961 Mr. Arjani is working in the Secretarial Department of the Company. He is responsible to the Secretary of the Company for the following functions, among others:
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> > Supervision of the Share Department; compliance with the provisions of the Companies Act, 1956, and other legislation affecting the Company; undertaking preparation of Project Reports for new projects promoted by the Company; dealing with Banks and other financial institutions; attending to legal matters, taxation matters, licensing applications, personnel matters and certain aspects of accounting.

In addition to the above and on a part-time basis he was employed by another company in Bombay from November 1965 to March 1967 wherein his duties were described as follows:

> Preparation of financial Project Reports, setting up of accounting systems and supervision over accounting matters; consideration of tax implications inherent in a new venture; organizing and handling public issue of shares, Company law problems, legal problems, etc.
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> We have pleasure to record that Mr. Arjani has shown depth of knowledge and competence in handling all matters entrusted to him especially accounting and tax matters.

It has been held that a person with a bachelor's degree in accounting or a combination of education and experience equivalent to such degree is a member of the professions within the meaning of section 101(a)(32) and 203(a)(3) of the Act, as amended. *Matter of Doultsinos*, Int. Dec. No. 1717. The issue to be determined here is whether the applicant's education combined with his experience qualifies him as a member of the professions.

In accordance with the authority contained in 8 CFR 204.2(g), the District Director requested the Department of Labor to furnish an ad-

visory opinion as to the applicant's qualifications as a member of the professions and it was found by that department that he was not considered to be qualified. This opinion was based, in part, on a finding by the Department of Health, Education and Welfare that in terms of education in the United States the applicant's Bachelor of Commerce degree was equivalent to a high school education plus two years of college. As a consequence of this finding that his Bachelor of Commerce degree is equal to only two years above the high school level in the United States, a determination should be made as to whether the aggregate of his work experience and educational background, when considered jointly, qualifies him as a member of the professions. *Matter of Delis*, Int. Dec. No. 1657.

In considering the applicant's further education following the receipt of his Bachelor of Commerce degree, he was engaged in studies on a part-time basis from 1961 to 1965 looking toward a master's degree in commerce and he failed to receive such degree because he did not submit a satisfactory thesis. Even though the applicant did not obtain the higher degree in connection with this pursuit, he should be given some credit for the special and formalized training which he received in connection therewith.

In considering his specialized experience in the field of accountancy, the applicant has engaged in such field for the past nine years. During this time he received acknowledgment in a textbook preface in a manual of tax practices for his comments and suggestions in connection with the writing of such book. During this period he was admitted to the Association of International Accountants by examination with eligibility based on a minimum of five years practical accountancy experience. Such membership in the association confers eligibility for public accountancy work in the United Kingdom and apparently occupies a status similar to a Certified Public Accountant in the United States. Apparently he has occupied positions of responsibility closely related to the field of accountancy for the past nine years.

With reference to the qualifications of accountants, the Occupational Outlook Handbook, 1966–1967 Edition, a publication of the Department of Labor, stresses the value of a bachelor's or master's degree for entrance into or advancement in this field but states, on page 29, that the graduates of other institutions such as junior colleges, accounting and private business schools and correspondence schools are included in the ranks of successful accountants.

We are aware that the advisory opinions of other governmental agencies regarding the applicant's qualifications are entitled to great weight but the ultimate decision concerning the beneficiary's quali-

fications rests with this Service. Upon careful consideration of the entre record, we find that when the applicant's education, specialized experience and training are considered collectively that it is equivalent to a Bachelor's Degree in Accounting and he is thereby qualified as a member of the professions and, therefore, entitled to preference classification under section 203(a)(3) of the Immigration and Nationality Act, as amended.

It is ordered that the appeal be sustained and the petition approved.