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U.S. Citizenship
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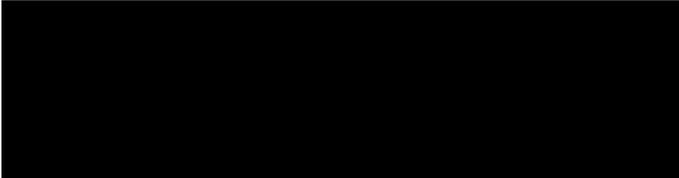


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FILE:  Office: CALIFORNIA SERVICE CENTER Date: MAR 15 2005

IN RE: Petitioner: 
Beneficiary:

PETITION: Petition for a Nonimmigrant Worker Pursuant to Section 101(a)(15)(H)(i)(b) of the Immigration and Nationality Act, 8 U.S.C. § 1101(a)(15)(H)(i)(b)

ON BEHALF OF PETITIONER:


INSTRUCTIONS:

This is the decision of the Administrative Appeals Office in your case. All documents have been returned to the office that originally decided your case. Any further inquiry must be made to that office.

Robert P. Wiemann

Robert P. Wiemann, Director
Administrative Appeals Office

DISCUSSION: The service center director denied the nonimmigrant visa petition and the matter is now before the Administrative Appeals Office (AAO) on appeal. The appeal will be dismissed. The petition will be denied.

The petitioner is a dental office that seeks to employ the beneficiary as an accountant. The petitioner endeavors to classify the beneficiary as a nonimmigrant worker in a specialty occupation pursuant to section 101(a)(15)(H)(i)(b) of the Immigration and Nationality Act (the Act), 8 U.S.C. § 1101(a)(15)(H)(i)(b).

The director denied the petition because the proffered position is not a specialty occupation. On appeal, counsel submits a brief.

Section 214(i)(1) of the Act, 8 U.S.C. § 1184(i)(1), defines the term "specialty occupation" as an occupation that requires:

- (A) theoretical and practical application of a body of highly specialized knowledge, and
- (B) attainment of a bachelor's or higher degree in the specific specialty (or its equivalent) as a minimum for entry into the occupation in the United States.

Pursuant to 8 C.F.R. § 214.2(h)(4)(iii)(A), to qualify as a specialty occupation, the position must meet one of the following criteria:

- (1) A baccalaureate or higher degree or its equivalent is normally the minimum requirement for entry into the particular position;
- (2) The degree requirement is common to the industry in parallel positions among similar organizations or, in the alternative, an employer may show that its particular position is so complex or unique that it can be performed only by an individual with a degree;
- (3) The employer normally requires a degree or its equivalent for the position; or
- (4) The nature of the specific duties is so specialized and complex that knowledge required to perform the duties is usually associated with the attainment of a baccalaureate or higher degree.

Citizenship and Immigration Services (CIS) interprets the term "degree" in the criteria at 8 C.F.R. § 214.2(h)(4)(iii)(A) to mean not just any baccalaureate or higher degree, but one in a specific specialty that is directly related to the proffered position.

The record of proceeding before the AAO contains: (1) Form I-129 and supporting documentation; (2) the director's request for additional evidence; (3) the petitioner's response to the director's request; (4) the director's denial letter; and (5) Form I-290B and supporting documentation. The AAO reviewed the record in its entirety before issuing its decision.

The petitioner is seeking the beneficiary's services as an accountant. Evidence of the beneficiary's duties includes: the I-129 petition; the petitioner's December 12, 2002 letter in support of the petition; and the petitioner's response to the director's request for evidence. According to this evidence, the beneficiary would perform duties that entail: using the computer to analyze operations, trends, costs, revenues, financial commitments, and obligations incurred to project future revenues and expenses; developing, maintaining and analyzing budgets and preparing periodic reports comparing budgeted costs to actual costs; monitoring information systems regarding the company; compiling and analyzing financial information to prepare entries to the petitioner's accounts; detailing the petitioner's assets, liabilities and capital; accounting and inventory of the petitioner's supplies; devising a financial system that will assist the petitioner to establish a more systematic and smooth inventory process; preparing the petitioner's balance sheets, profit and loss statements, necessary checks, payroll, tax remittances and other reports to summarize the petitioner's current and projected financial position; meeting with management to discuss accounting matters; modifying and coordinating implementation of the accounting and accounting control procedures; monitoring the petitioner's budgeting, cost analysis, performance evaluation, cost and asset management; preparing daily and monthly balance sheets, profit and loss statements, and monthly and yearly tax reports; implementing a general accounting system for keeping track of accounts and records of disbursements, expenses, assets, liabilities and income collection; advising management and recommending tax strategies and the advantages and disadvantages of certain business decisions; auditing contracts, orders and vouchers to substantiate individual transactions prior to settlement; recommending, developing and maintaining solutions to business and financial problems; preparing payroll statements and arranging for payroll deductions and tax withholding payments monitoring the accounts payable to ensure a timely remittance of payments; and being responsible for accounts payable to various vendors and contactors. The petitioner indicated that a qualified candidate for the job would possess a bachelor's degree in accounting or a related field.

The director found that the proffered position was not a specialty occupation because it was more like a bookkeeper than an accountant. The director also stated that the petitioner did not establish that there was a bona fide position for the beneficiary to fill.

On appeal, counsel asserts that the petitioner has a reasonable and credible need for an accountant, and that the nature of her business requires that she have an accountant. Counsel also states that the proffered position of an accountant is a specialty occupation and that the duties require greater skill and expertise than a bookkeeper would possess. The AAO agrees that an accountant is generally considered to be a specialty occupation. The issue to be resolved is whether the proffered position is actually that of an accountant.

Upon review of the record, the petitioner has established none of the four criteria outlined in 8 C.F.R. § 214.2(h)(4)(iii)(A). Therefore, the proffered position is not a specialty occupation.

The AAO turns first to the criteria at 8 C.F.R. § 214.2(h)(4)(iii)(A)(1) and (2): a baccalaureate or higher degree or its equivalent is the normal minimum requirement for entry into the particular position; a degree requirement is common to the industry in parallel positions among similar organizations; or a particular position is so complex or unique that it can be performed only by an individual with a degree.

Factors often considered by CIS when determining these criteria include: whether the Department of Labor's *Occupational Outlook Handbook (Handbook)* reports that the industry requires a degree; whether the industry's professional association has made a degree a minimum entry requirement; and whether letters or affidavits from firms or individuals in the industry attest that such firms "routinely employ and recruit only degreed individuals." See *Shanti, Inc. v. Reno*, 36 F. Supp. 2d 1151, 1165 (D. Minn. 1999) (quoting *Hird/Blaker Corp. v. Sava*, 712 F. Supp. 1095, 1102 (S.D.N.Y. 1989)).

The AAO routinely consults the *Handbook* for its information about the duties and educational requirements of particular occupations. CIS looks beyond the title of the position and determines, from a review of the duties of the position and any supporting evidence, whether the position actually requires the theoretical and practical application of a body of highly specialized knowledge, and the attainment of a baccalaureate degree in a specific specialty as the minimum for entry into the occupation as required by the Act. Counsel states that the duties described in the petition are those of an accountant, and are similar to the duties listed in the *Handbook* for accountants. While counsel is correct in stating the duties of the proffered position are very similar to those in the *Handbook*, the petitioner has not provided enough detail about the position to establish that the beneficiary would actually be working as an accountant. The petitioner must do more than simply recite the job duties in the *Handbook*. The petitioner has not shown how the beneficiary would specifically be working as an accountant or what the beneficiary would do in that position on a daily basis.

The issue is not whether an accountant is a specialty occupation, because it normally is, but whether the petitioner has established that the beneficiary would actually be performing the duties of an accountant. The petitioner has not provided enough detail to establish that the beneficiary would be acting in this position.

The director concluded correctly that the petitioning entity would not require the services of an accountant as described in the *Handbook*. Specific job duties vary widely among the four major fields of accounting: public, management, government, and internal. The closest category to the proffered position is the management accountant. In the *Handbook*, management accountants—also called cost, managerial, industrial, corporate, or private accountants—record and analyze financial information of the companies for which they work. Other responsibilities include budgeting, performance evaluation, cost management, and asset management. Usually, management accountants are part of executive teams involved in strategic planning or new-product development. They analyze and interpret the financial information that corporate executives need to make sound business decisions. They also prepare financial reports for nonmanagement groups, including stockholders, creditors, regulatory agencies, and tax authorities. Within accounting departments, they may work in various areas, including financial analysis, planning and budgeting, and cost accounting.

Very few of the duties of a management accountant as described in the *Handbook* apply to the proffered position. According to the *Handbook*, accountants prepare financial reports for nonmanagement groups, including stockholders, creditors, regulatory agencies, and tax authorities, and usually, they are part of executive teams. The beneficiary will not be part of an executive team. Nor will the beneficiary prepare financial reports for nonmanagement groups such as stockholders, creditors, or regulatory agencies. Given this significant dissimilarity, the range of the proffered position's duties and responsibilities do not rise to the level of an accountant. Consequently, a bachelor's degree in accounting or a related field—which the Department of Labor states is required for a management accountant—would not be required for the proffered position.

Regarding parallel positions in the petitioner's industry, counsel states that other small businesses, and particularly the petitioner's competitors, would be unlikely to provide the petitioner with information regarding their number of employees and gross income. Counsel also states that small businesses are equally entitled to professional services as large companies, and that the petitioner has the same needs for accounting services as any other business for profit. Counsel is correct in stating that businesses of varying sizes may all need employees such as accountants. The petitioner still must, of course, establish that the proffered position actually exists. The lack of detail in the position description as it applies to the petitioner's business makes it difficult to determine that a specialty occupation does exist. The petitioner has not established the criteria set forth at 8 C.F.R. § 214.2(h)(4)(iii)(A)(1) or (2).

The AAO now turns to the criterion at 8 C.F.R. § 214.2(h)(4)(iii)(A)(3) – the employer normally requires a degree or its equivalent for the position. This is a new position, and the petitioner is not able to meet this criterion.

Finally, the AAO turns to the criterion at 8 C.F.R. § 214.2(h)(4)(iii)(A)(4) – the nature of the specific duties is so specialized and complex that knowledge required to perform the duties is usually associated with the attainment of a baccalaureate or higher degree.

To the extent that they are depicted in the record, the duties do not appear so specialized and complex as to require the highly specialized knowledge associated with a baccalaureate or higher degree, or its equivalent, in a specific specialty. As noted above, the position description lacks detail about how the beneficiary would perform this position; therefore, the evidence does not establish that the proffered position is a specialty occupation under 8 C.F.R. § 214.2(h)(4)(iii)(A)(4).

An H-1B alien is coming temporarily to the United States to perform services in a specialty occupation. Section 101(a)(15)(H)(i)(b) of the Act, 8 U.S.C. § 101(a)(15)(H)(i)(b). 8 C.F.R. § 214.2(h)(1)(ii)(B). In this case, the petitioning entity states that it is a dental office with two employees, and that it has a gross annual income of \$171,564. The petitioner claims that it will employ the beneficiary as a part-time accountant, but it has not proved that the beneficiary will be coming to the United States to perform services as an accountant.

As related in the discussion above, the petitioner has failed to establish that the proffered position is a specialty occupation. Accordingly, the AAO shall not disturb the director's denial of the petition.

The burden of proof in these proceedings rests solely with the petitioner. Section 291 of the Act, 8 U.S.C. § 1361. The petitioner has not sustained that burden.

ORDER: The appeal is dismissed. The petition is denied.