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MAY 20 2005

FILE: WAC 03 135 51211 Office: CALIFORNIA SERVICE CENTER Date:

IN RE: Petitioner: [Redacted]  
Beneficiary: [Redacted]

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:

[Redacted]

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 sustained. The petition will be approved.

The petitioner is a wholly owned importer and distributor of French champagne 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 does not qualify as a specialty occupation. On appeal the petitioner submits a brief and asserts that the offered position qualifies as a specialty occupation.

The issue to be discussed in this proceeding is whether the proffered position qualifies as a specialty occupation.

Section 101(a)(15)(H)(i)(b) of the Act, 8 U.S.C. § 1101(a)(15)(H)(i)(b), provides, in part, for the classification of qualified nonimmigrant aliens who are coming temporarily to the United States to perform services in a specialty occupation.

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.

The term "specialty occupation" is further defined at 8 C.F.R. § 214.2(h)(4)(ii) as:

[A]n occupation which requires theoretical and practical application of a body of highly specialized knowledge in fields of human endeavor including, but not limited to, architecture, engineering, mathematics, physical sciences, social sciences, medicine and health, education, business specialties, accounting, law, theology, and the arts, and which requires the attainment of a bachelor's degree or higher in a 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 are 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) the 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) the Form I-290B with 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 with attachment and the petitioner’s response to the director’s request for evidence. According to this evidence the beneficiary would: apply principles of accounting to analyze financial information and prepare financial reports; prepare, analyze, and verify the financial information of the company in order to ensure each business transaction is properly recorded; ensure the books are up to the minute accurate; provide management with analysis of any potential financial issue such as when a reduction in cash flow will impact the company’s ability to meet its payment obligations; prepare financial reports which detail the company’s current and projected financial position; compile, analyze and verify assets, liabilities, and capital to protect the company from making poor financial judgments such as over extending liabilities or to inform management when additional capital is needed; analyze and interpret financial information to aid management in making sound business decisions and to prepare financial reports for non-management groups such as regulatory agencies; prepare, analyze, and interpret financial reports for the parent company such as balance sheets, profit and loss statements, income statements, cash flow, and notes to accounts; prepare reports which comply with French regulations governing publicly traded companies similar to reporting requirements for publicly traded companies in the United States required by the Security and Exchange Commission; inform management of the implications of financial reports prepared; review and analyze financial reports to determine changes needed to improve the company’s financial health; create and/or adjust policies and procedures for the reduction of expenses, reduction of liabilities, or increase in assets; process and analyze financial information from income, receipts, expenditures, and sales tax, including managing and analyzing the general ledger and sales ledger; manage and analyze the month-end, quarterly, and year-end closings including the preparation, analysis and verification of financial records to substantiate individual transactions; manage and analyze accounts payable and receivable; and fulfill other reporting demands of the Director of Operations. The petitioner requires a minimum of a bachelor’s degree in accounting, finance or a related field for entry into the proffered position.

Upon review of the record, the petitioner has established that the proffered position qualifies as a specialty occupation. The AAO routinely consults the U.S. Department of Labor’s *Occupational Outlook Handbook (Handbook)* for information about the duties and educational requirements of particular occupations. The duties

of the proffered position are essentially those noted for accountants. The *Handbook* notes that management accountants record and analyze the financial information of companies. Their responsibilities include: budgeting, performance evaluation, cost management, and asset management. These accountants are also frequently part of executive teams involved in strategic planning or new-product development. The petitioner is a wholly owned subsidiary of a French champagne manufacturer/distributor with annual revenues in the United States of approximately \$6,500,000 per year. The duties to be performed by the beneficiary include those normally performed by accountants and require the theoretical and practical application of a body of highly specialized knowledge. For example, the beneficiary will: direct the financial management functions of the company; analyze accounting records and prepare management reports concerning financial status and operating procedures; develop policies and procedures to change the company's financial position; and prepare reports for outside regulatory agencies required by the parent company and necessitated by French law. The *Handbook* indicates that most accountant positions require at least a bachelor's degree in accounting or a related field. The proffered position is, therefore, a specialty occupation as it meets the criterion set forth at 8 C.F.R. § 214.2(h)(4)(iii)(A)(I).

The final issue to be considered is whether the beneficiary qualifies to perform the duties of a specialty occupation. The director did not address that issue as he denied the petition on other grounds. The record is, however, sufficient for the AAO to make that determination.

Section 214(i)(2) of the Act, 8 U.S.C. § 1184(i)(2), states that an alien applying for classification as an H-1B nonimmigrant worker must possess:

- (A) full state licensure to practice in the occupation, if such licensure is required to practice in the occupation,
- (B) completion of the degree described in paragraph (1)(B) for the occupation, or
- (C) (i) experience in the specialty equivalent to the completion of such degree, and
  - (ii) recognition of expertise in the specialty through progressively responsible positions relating to the specialty.

Pursuant to 8 C.F.R. § 214.2(h)(4)(iii)(C), to qualify to perform services in a specialty occupation, the alien must meet one of the following criteria:

- (1) Hold a United States baccalaureate or higher degree required by the specialty occupation from an accredited college or university;
- (2) Hold a foreign degree determined to be equivalent to a United States baccalaureate or higher degree required by the specialty occupation from an accredited college or university;
- (3) Hold an unrestricted State license, registration or certification which authorizes him or her to fully practice the specialty occupation and be immediately engaged in that specialty in the state of intended employment; or
- (4) Have education, specialized training, and/or progressively responsible experience that is

equivalent to completion of a United States baccalaureate or higher degree in the specialty occupation, and have recognition of expertise in the specialty through progressively responsible positions directly related to the specialty.

The record establishes that the beneficiary's foreign education is the equivalent of a bachelor's degree in accounting from an accredited college or university in the United States. 8 C.F.R. § 214.2(h)(4)(iii)(C)(2). The beneficiary is, therefore, qualified to perform the duties of the position.

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 sustained that burden.

**ORDER:** The appeal is sustained. The petition is approved.