

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE OR WAIVER BY
CHIRAG SHAH**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	8/27/2018
File #	2018-07024

VW 2018-104

NOTICE OF INTENT TO DENY PETITION

Petitioner, Chirag Shah, filed a petition for a permanent variance from the requirements of Rule 61H1-27.001(5)(a), Florida Administrative Code (FAC), on May 17, 2018. The notice of the petition appeared in the Florida Administrative Register on May 24, 2018, in Volume 44 Number 102; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on August 10, 2018, in Ft. Lauderdale, Florida. At the hearing on this matter, Petitioner was not present; the Board was represented by Mary Ellen Clark, Senior Assistant Attorney General.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. Petitioner is an applicant for licensure by endorsement pursuant to Section 473.308(7), Florida Statutes (FS). Initial review of his application revealed that he did not meet the education requirements of Section 473.306, FS, that he was deficient 15 semester or 22 quarter hours of graduate-level course work from an accredited institution.
2. Petitioner received a Bachelor of Commerce and Master of Commerce degrees from Gujarat University, which is not accredited pursuant to Rule 61H1-27.001, Florida Administrative Code (FAC). Additionally, he is a Chartered Accountant (C.A.) in India and a Company Secretary (C.S.), which are professional designations he received as a result of

passing the final examinations. Petitioner states that based on the evaluation results, he was able to sit for the CPA examination through the Guam Board of Accountancy.

3. Rule 61H1-27.001(5)(a), FAC, provides that a graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree for admission to a graduate business degree program; the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting; and the accredited college or university verifies that the applicant is in good standing for continuation in the graduate program (or has maintained a grade point average in these courses that is necessary for graduation)."

4. Petitioner seeks a permanent variance from the requirements of Rule 61H1-27.001(5)(a), F.A.C., to the extent necessary for the Board to determine he has met the educational requirements for licensure.

GROUND FOR DENIAL

The Board determined that the petition for variance from the requirements of Rule 61H1-27.001(5)(a), F.A.C., should be denied on the following grounds:

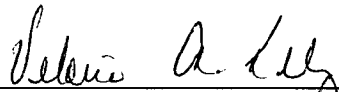
5. Petitioner failed to establish that the purpose of the underlying statute, Section 473.306, FS, would be met were he to be granted a variance from Rule 61H1-27.001(5)(a), FAC.

6. Petitioner further failed to establish that the Board's application of Rule 61H1-27.001(5)(a), FAC, to his circumstances would violate principles of fairness and impose a substantial hardship on him.

It is therefore **ORDERED** that the petition be **DENIED**.

This Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 20th day of August, 2018,
by the Florida Board of Accountancy.



Veloria A. Kelly, Division Director ✓

NOTICE TO PETITIONER

You may seek review of this Order, pursuant to Sections 120.569 and 120.57, Florida Statutes, by filing a petition with the Division Director of the Board, 240 Northwest 76th Drive, Suite A, Gainesville FL 32607, within 21 days of receipt of this Order. If you dispute any material fact upon which the Board's decision is based, you may request a hearing before an administrative law judge pursuant to Section 120.57(1), FS; your petition must contain the information required by Rule 28-106.201, FAC, a copy of which is enclosed, including a statement of the material facts which are in dispute. If you do not dispute any material fact, you may request a hearing before the Board pursuant to Section 120.57(2), FS; your petition must include the information required by Rule 28-106.301, FAC, a copy of which is enclosed. If you request a hearing, you have the right to be represented by an attorney or other qualified representative, to take testimony, to call or cross-examine witnesses, to have subpoena and subpoena duces tecum issued, and to present written evidence or argument.

Pursuant to Section 120.573, FS, you are hereby notified that mediation pursuant to that section is not available.

Certificate of Service

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified mail to Chirag Shah, 5021 Chipotle Lane, Wesley Chapel, Florida 33544; and to Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Senior Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 27th day of August, 2018.

Brendon M. Nichols

FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
CLERK Brandon Nichols
Date 5/17/2018
File #

**PETITION FOR VARIANCE FROM RULE 61H1-27.00(1) (5)
Education – Graduate Hours**

Petitioner Information:

Name: CHIRAG MINENKUMAR SHAH
Address: 5021, CHIPOTLE LANE, WESLEY CHAPEL, FL 33544
Phone Number: 813-468-3469

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Attorney Information:

Not Applicable

VW 2018-104

Applicable Portions of the rules:

61H1-27.001(5) (a) Graduate Hours.

(5)(a) A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree for admission to a graduate business degree program; the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting; and the accredited college or university verifies that the applicant is in good standing for continuation in the graduate program (or has maintained a grade point average in these courses that is necessary for graduation). Elementary accounting subjects, or courses equivalent to elementary accounting, cannot be used to satisfy the requirements of this rule. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three-course sequence, are titled "introductory," "fundamentals," or "principles," and even if they are offered at the graduate level.

The citation to the statute the rule is implementing:

Section 473.306 - Examinations

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Type of Action Requested:

DBPR Agency Clerk

The petitioner requests that the Board of Accountancy grant a permanent variance from Rule 61H1-27.00(5) (a) stated above, specifically the requirement regarding the "...post-baccalaureate education at the accredited institution..." due to the following circumstances.

Specific fact that demonstrate a violation of the principles of fairness that would justify a variance for the petitioner:

I would like to present my case to the Board based on the following:

1. I have a degree in Bachelor of Commerce (B.Com), a 3 year degree from an accredited institution in India;
2. I have a degree in Master of Commerce (M.Com), additional 2 years of education after Bachelor of Commerce from an accredited institution in India;
3. I am a Chartered Accountant (C.A.), a professional degree obtained by passing the Final examination

- conducted by the Institute of Chartered Accountant of India (ICAI); and
4. I am a Company Secretary (C.S.), a professional degree obtained by passing the Final examination conducted by the Institute of Company Secretaries of India (ICSI).

As seen in the evaluation completed by ACREVS, Inc., one of the credential evaluator service accepted by the Florida Board of Accountancy, page 3 of 8 mentions that the B.Com and M.Com degrees awarded by the Gujarat University is comparable to a Bachelor's and a Master's degree awarded by a regionally accredited institution of higher education in the United States. Additionally it also states that the Final examination certificates awarded by the ICAI and ICSI are comparable to the post-secondary credits earned at a regionally accredited institution of higher education in the United States and are considered Professional Level grades.

I have passed Bachelor of Commerce (B.Com) degree, a 3 year degree by attending HA College of Commerce in Ahmedabad, Gujarat, India, which is a college affiliated with Gujarat University. This degree has awarded me 90.5 semester hours by ACREVS (90 semester hours from NIES) which provided me with 7 semester units in upper division Accounting and about 9 semester hours in Business Laws and Economics. This degree also included 4 semester hours in lower division taxation as you may see on the evaluation report.

I also passed the Master of Commerce (M.Com) Examination after my B.Com above with a specialization in Accounting and Auditing, also from the Gujarat University. The M.Com is an additional 2 year course after completing B.Com. This degree has awarded me additional 60 semester hours by ACREVS (60 semester hours from NIES) which provided me with 15 additional semester units in upper division Accounting and about 15 semester hours in Business Finance and Economics.

By passing the B.Com and M.Com, I have obtained a total of 22 semester hours which is over the requirement of 15 semester or 22 quarter hours as required by the Rule mentioned above.

In addition to B.Com and M.Com above, I have also passed two professional degree examinations within the field of Accounting and Auditing, for which I was awarded 116 semester hours in total (64 for my CA degree from ICAI and 52 for my CS Degree from ICSI).

I passed Final examination of Chartered Accountancy in November 2007 from Institute of Chartered Accountants of India (ICAI). The Institute of Chartered Accountants of India (ICAI) is a statutory body established by an Act of Parliament, viz. The Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949) for regulating the profession of Chartered Accountancy in the country. The Institute functions under the administrative control of the Ministry of Corporate Affairs, Government of India. The ICAI is the second largest professional body of Chartered Accountants in the world, with a strong tradition of service to the Indian economy in public interest. Upon passing of the Final examination conducted by the ICAI, the successful candidates are given an option to become a member of the Institute, similar to the option that we have to become a member of the AICPA upon passing of the uniform CPA examination. I am an active member of the ICAI having a membership number 130347 which information can be accessed through ICAI website (www.icai.org). In addition to being a Chartered Accountant. The 64 semester hours awarded for passing this examination are all professional degree hours. These semester hours included 12 hours of direct and indirect taxes including income tax and sales taxes which are professional degree hours.

I passed Final examination of Company Secretaries in June 2008 from Institute of Company Secretaries of India (ICSI). The Institute of Company Secretaries of India (ICSI) is the only recognized professional body in India to develop and regulate the profession of Company Secretaries in India. It is a premier national professional body set up under an act of Parliament, the Company Secretaries Act, 1980. ICSI functions under the jurisdiction of the Ministry of Corporate Affairs, Government of India. The Institute provides top-quality education to the students of Company Secretaries (CS) Course and best quality set standards to CS Members. Similar to above, upon passing of the Final examination conducted by the ICSI, the successful candidates are given an option to become a member of the Institute, similar to the option that we have to become a member of the AICPA upon passing of the uniform CPA examination. I chose not to become a member of the ICSI since I was already a member of ICAI by the time I passed final examination of ICSI. The 52 semester hours awarded for passing this examination are all professional degree hours. These

semester hours included additional 6 semester hours of direct and indirect taxes laws and practice which are professional degree hours.

With the above qualifications I was able to obtain 266.5 semester hours from ACREVS, Inc. (269.5 semester hours from NASBA International Evaluation Services) who are the recognized evaluation services agencies by Florida Board and NASBA, respectively. A copy of those evaluations has been attached for your consideration. Based on those evaluation results, I was able to sit for the uniform CPA examination through Guam Board of Accountancy. In looking at the evaluation reports, it can be seen that I have sufficient credits that would fulfil the requirements required in Rule 61HI-27.00(5) (a) in terms of the number of credits required. The deficiency noted is regarding obtaining the credits from "the accredited institution" that is acceptable by the Florida Board of Accountancy. If the Board would kindly consider the credits that I have obtained by passing B.Com and M.Com degrees awarded by Gujarat university and CA and CS degrees awarded by ICAI and ICSI, respectively, to be from an accredited institution, I would be meeting those requirements and would be eligible for an Individual CPA license in Florida. I request a waiver from the Board to consider the above facts and deem my education from the above institutions mentioned above and consider the 18 semester hours in taxation obtained from CA and CS degree to grant me a License for Individual CPA in Florida.

As for passing the CPA exam, with my background and experience I was able to pass all 4 parts of the CPA exam in one window (June – September 2017) while I was working full time with Deloitte and Touche LLP in Tampa, FL. I am an Audit Manager with Deloitte and Touche working full-time in United States since 2013. Previously I used to work for Deloitte in India since 2010. I have about 9 years of experience in public accounting post qualification. I primarily work in financial services industry in the Insurance Sector and serve one of the crown jewel clients of Deloitte and other smaller clients.

I urge the Board to consider the points above; accept my education from ICAI and ICSI which are one of the esteemed educational institutions from India, and grant me a License for an Individual CPA in Florida.

The reason why the variance requested would serve the purpose of the underlying statute:

As stated above, based on the qualification and evaluations I meet the requirement of the abovementioned rule "...at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting;..." as I have enough credits in Accounting, business laws and professional credits in Taxation. Request the board to consider the ICAI and ICSI as accredited institutions, which would allow me to fulfil the requirements of the Board.

Petitioner Statement:

The petitioner seeks a permanent variance from Rule 61HI-27.001 (5) (a), F.A.C.