

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE OR WAIVER BY  
ALEKSANDRA DUBOVA**

**VW 2020-115**

**NOTICE OF INTENT TO DENY PETITION**

Petitioner, **ALEKSANDRA DUBOVA**, filed a petition for a permanent variance from the requirements of **Rule 61H1-27.001(5) and 61H1-27.002(2), Florida Administrative Code (F.A.C.)**, on September 11, 2020. The notice of the petition appeared in the Florida Administrative Register on September 16, 2020, in Volume 46 Number 181. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on October 23, 2020 by telephone and video conference. At the hearing on this matter, Petitioner was not present, and the Board was represented by Rachelle Munson, Assistant Attorney General. The petition is attached hereto and incorporated by reference.

**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 (F.S.). Petitioner's application and education evaluation revealed she did not meet the education requirements of Section 473.306, F.S., specifically revealing deficiencies in business law, upper division financial accounting, and taxation based on United States accounting standards and laws and required graduate-level coursework.

2. Petition referenced Petitioner's graduation from an unaccredited institution in Russia, educational credentials from the United Kingdom, passage of the CPA examination in California, and current licensure in California.

3. **Rule 61H1-27.001(5), F.A.C.**, 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 and the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in graduate level courses 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. 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.

**4. Rule 61H1-27.002(2), F.A.C., provides that:**

For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

5. Petitioner seeks a permanent variance from the requirements of Rules 61H1-27.001(5) and 61H1-27.002(2)(c), F.A.C., asserting in part the vigor of the courses, to the extent necessary for the Board to determine she has met the educational requirements for licensure.

**GROUND FOR DENIAL**

The Board determined that based on the requirements of Rules 61H1-27.001(5) and 61H1-27.002(2)(c), F.A.C., the petition should be denied on the following grounds:

6. Petitioner, within approximately two years, would be eligible for remedy by rule without board action.

7. Petitioner's application for licensure by endorsement included information regarding

completion of course credits from an unaccredited institution that did not meet the educational course criteria stated Rule 61H1-27.001(5), F.A.C., and criteria stated in Rule 61H1-27.002(2)(c), F.A.C., which was amended in pertinent part to require three (3) credit hours of business law, taxation, and financial accounting "...based upon United States of America law or accounting standards."

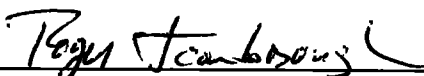
8. Petitioner did not establish that the purpose of the underlying statute, Sections 473.308 and 473.306, F.S., would be met were she to be granted a variance from Rules 61H1-27.001(5) and 61H1-27.002(2)(c) and, F.A.C.

9. Petitioner did not establish that the Board's application of Rules 61H1-27.001(5) and 61H1-27.002(2)(c), F.A.C, to her circumstances would violate principles of fairness and impose a substantial hardship on her.

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

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

**DONE AND ORDERED** this 2<sup>nd</sup> day of November, 2020, by the Florida Board of Accountancy.

  
Roger Scarborough, Division Director ✓

### **NOTICE OF RIGHT TO HEARING**

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 76<sup>th</sup> 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 **ALEKSANDRA DUBOVA**, 12543 Hunters Branch Way, Jacksonville, Florida 32224, and to Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400, and by electronic delivery to: Rachelle Munson, Assistant Attorney General, at [Rachelle.Munson@myfloridalegal.com](mailto:Rachelle.Munson@myfloridalegal.com) this 10<sup>th</sup> day of November, ~~2019~~ 2020 Bme

Brandon M. Nichols

<b>FILED</b>	
Department of Business and Professional Regulation	
Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	9/11/2020
File #	

**Petition for Variance from Rule 61H1-27.001(5) & 002(2)(c)**

**DIVISION OF CERTIFIED  
PUBLIC ACCOUNTING**

**Petitioner Information:**

Aleksandra Dubova  
12543 Hunters Branch Way  
Jacksonville, FL 32224  
(904) 660-3894  
Application Number: 436550

**VW 2020-115**

**Attorney Information:**

Not applicable

**Applicable portions of the rules:**

**61H1-27.001 College or University Requirements**

(5) 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 and the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in graduate level courses 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. 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.

**61H1-27.002 Concentrations in Accounting and Business**

(2)(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

**The citation to the Statute that the rule is implementing:**

Section 473.306&308, Florida Statutes

**Type of action requested:**

The petitioner requests that the Board of Accountancy please waive Rules 61H1-27.001(5) and 61H1-27.002(2)(c) stated above based on the explanation provided below.

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

The petitioner has provided the Board with a complete course by course evaluation of foreign transcripts; however, petitioner's bachelor's degree was not from an accredited university. However, the petitioner's experience and education exceed bachelor level education one could obtain from an accredited university as described below.

In particular, the petitioner is a chartered certified accountant (ACCA) since January 2019 (see Attachment B). The petitioner obtained ACCA Strategic Professional qualification (see Attachment C) which is equivalent to a Master's Degree in Accounting in the United Kingdom, Ireland and European Union (see page 9 and 10 of Attachment A) and is comprised of completion of 13 extensive courses with examinations which include financial and management accounting, financial reporting, taxation, business law, audit and assurance and financial management; three years of supervised and relevant accounting experience, and an ethics module. Those examinations are very rigorous. The passing rates for examinations for Strategic Professional ACCA qualification ranged at 32%-51% in March 2020 (<https://www.accaglobal.com/us/en/news/2020/april/ACCA-March2020-Exam-Sitting.html>) while US-based CPA passing rates for 2020 Q1 ranged at 46%-62%, according to AICPA. Therefore, the petitioner argues that it is not a lack of academic rigor on the part of the ACCA Strategic Professional qualification that by nature cannot be accredited by AACSB or other appropriate accreditation bodies in the USA, and this is a reason why this waiver is sought.

Having a degree from an accredited university from Ireland would have been sufficient if the petitioner obtained her degree in Ireland instead of Russia based on the Florida Municipal Code 61H1-27.001(1)(j). Having the ACCA qualification and it being recognized as equivalent of Master's Degree in Accounting in Ireland is the another reason why this waiver is sought. Irish Government regulator – Quality and Qualifications Ireland (QQI) – is an agency of the Department of Education established in 2012 to replace earlier accreditation bodies. This accreditation body, QQI, considers ACCA qualification to be Master's Degree (see page 10 of Attachment A). Therefore, having ACCA certification should be sufficient to meet the requirement of obtaining a bachelor degree from an accredited university in Ireland.

**Additional factors:**

1. The petitioner has a bachelor's degree and master's degrees in Economics from Lomonosov Moscow State University in addition to the ACCA certification. The course by course evaluation of foreign transcripts completed by a Board approved service demonstrates sufficient semester hours of education to meet the licensing requirement (54.75 accounting semester hours and 136.25 business semester hours) if her education was deemed to be at an accredited institution.
2. Lomonosov Moscow State University is consistently ranked as #1 university in Russia (Center for World University Ranking, U.S. News & World Report, and Times Higher Education). The only Russian university that has AACSB accreditation is The Russian

Presidential Academy of National Economy & Public Administration, and this university is either not ranked at all or ranked below Lomonosov Moscow State University. Finally, Lomonosov Moscow State University is consistently ranked in top 300 in the world while there are numerous universities in the United States that have accreditation accepted by the Board that have never been ranked at this level:

- #193 by Center for World University Ranking in 2020-21;
- #266 by U.S. News & World Report in 2020;
- #189 by Times Higher Education in 2020.

3. Finally, the petitioner is currently an audit manager at a Big Four company with 8 years of experience of which 5 years were in Florida. The petitioner is also a licensed CPA in California since February 2017 and passed CPA examinations including REG which addresses US tax and business law.

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

The explanation provided above explains why the variance requested would serve as the purpose of the underlying statute which is Section 473.306, Florida Statutes.

**Petitioner statement:**

The petitioner respectfully requests for a permanent variance from Rules 61H1-27.001(5) and 61H1-27.002(2)(c). Completion of 15 credit hours at a graduate level (of which 9 would be in financial account, taxation and business law) at an accredited institution will require a significant cost and time investment by the petitioner. The petitioner submits that her experience and the education she obtained is equivalent of that which would have been obtained at an institution accredited by the AACSB. The petitioner therefore requests that the requirement for 15 additional credit hours at a graduate level (of which 9 would be in financial account, taxation and business law) be waived.