

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
BIANCA JAVIER**

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VW 2020-128

**NOTICE OF INTENT TO DENY PETITION**

Petitioner, Bianca Javier, filed a petition for a permanent variance from **Rule 61H1-27.002(2)(c), Florida Administrative Code (F.A.C.)**, on October 6, 2020. The notice of the petition appeared in the Florida Administrative Register on October 26, 2020, in Volume 46 Number 209. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Florida Board of Accountancy ("Board") held on December 11, 2020, via telephone and video conference. Petitioner was neither present at the proceeding nor represented by counsel. The Board was represented by Rachelle Munson, Assistant Attorney General. The Petition is incorporated by reference herein and attached to this notice.

**STATEMENT OF RELEVANT FACTS**

The facts relevant to the petition are as follows:

1. Petitioner is an applicant for initial licensure by endorsement as a certified public accountant (CPA) pursuant to Section 473.308(3), Florida Statutes (FS).

2. **Section 473.308(3), F.S.**, provides:

An applicant for licensure must have at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by an accredited college or university, with a concentration in accounting and business in the total educational program to the extent specified by the board.

3. **Rule 61H1-27.002(2)(c), F.A.C.**, effective July 29, 2018, provides:

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.

4. As noted, effective July 29, 2018, Rule 61H1-27.002(2)(c), F.A.C. was amended in pertinent part to require three (3) credit hours of financial accounting based upon United States of America (U.S.) law or accounting standards.

5. Petitioner applied in November 2018 to sit for the CPA examination. Petitioner received from the Division of Certified Public Accounting ("Division") notification regarding course deficiencies without specific mention that the deficiencies included three (3) semester hours of financial accounting based on U.S. law or accounting standards pursuant to the rule change. In July 2019, Petitioner was approved to take the examination, and in September 2020, she applied for licensure.

6. After applying for licensure, Petitioner in September 2020 received information from the Division that she was deficient in three (3) semester hours of financial accounting.

7. Petitioner asserts that her reliance on incomplete information from the Division office regarding licensure deficiencies, she completed only those courses consistent with the deficiencies initially identified by the Division.

8. Petitioner requests a permanent variance of Rule 61H1-27.002(2), F.A.C., to the extent necessary for the Board to find that she has met the requirements for licensure as a

CPA.

**GROUND FOR DENIAL**

The Board determined that the petition for variance should be denied on the following grounds:

9. Three (3) hours of financial accounting based on U.S. law and accounting standards are deemed a material course requirement for licensure.

10. The course requirement had been effective by rule months prior to her application to sit for the examination and two years prior to her application for licensure.

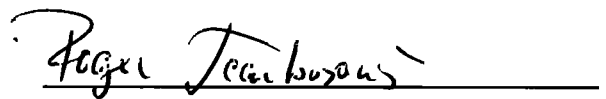
11. Petitioner did not establish that the purpose of the underlying statute, Section 473.308(3), F.S., would be met were she to be granted a variance from Rule 61H1-27.002(2)(c), F.A.C., notwithstanding the assertion of Petitioner's reliance on the Board staff's information regarding licensure requirements.

12. Petitioner further did not establish that the Board's application of 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 22 day of December, 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 **Bianca Javier**, 720 N.E. 7<sup>th</sup> Street, Apt. 7, Hallandale Beach, Florida 33009; and to **Kenneth Plante**, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400; by electronic delivery to: **Rachelle Munson**, Assistant Attorney General, at [Rachelle.Munson@myfloridalegal.com](mailto:Rachelle.Munson@myfloridalegal.com) and **Cassandra Fullove**, Paralegal, at [Cassandra.Fullove@myfloridalegal.com](mailto:Cassandra.Fullove@myfloridalegal.com) this 8<sup>th</sup> day of January, 2020-2021



Brandon M. Nichols

<b>FILED</b>	
Department of Business and Professional Regulation	
Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	10/6/2020
File #	

# VW 2020-128

## PETITION FOR VARIANCE FROM RULE 61H1-27.002

**Petitioner Information:**

Bianca Javier  
720 NE 7<sup>th</sup> ST Apt 7  
Hallandale Beach, FL 33009

**RECEIVED**

OCT 06 2020

Florida Division of  
Certified Public Accounting

**Attorney Information:**

Not applicable.

**Applicable Portions of the Rule(s):**

(2) 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:

(a) 30 semester or 45 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 30 semester or 45 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement;

(b) 36 semester or 54 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement; and

(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 the rule is implementing:**

Section F. S. 473.308 – Licensure

**Type of Action Requested:**

The petitioner requests that the Board of Accountancy please waive Rule 61H1-27.002 stated above due to the following circumstances.

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

In 2018 the petitioner provided to the Board a complete course by course evaluation of foreign transcripts, which states that the petitioner awarded the degree of Licentiate in Accounting by the Technological Institute of Santo Domingo on October 4, 2010, which is the equivalent of completion of 133.69 semester credit hours of undergraduate study and the U.S. degree of Bachelor of Science in Accounting earned at a regionally accredited institution of higher education in the United States and that the petitioner also awarded the degree of Master in Financial Administration by APEC University on September 26, 2015, which is the equivalent of completion of 51 semester credit hours of graduate study and the U.S. degree of Master of Business Administration in Financial Management earned at a regionally accredited institution of higher education in the United States.

On November 7, 2018, based on application no. 397462, the petitioner received from the Board a deficiency letter, which stated that petitioner had a deficiency of 15 semester or 22 quarter hours of graduate-level course work from an accredited institution, of which six (6) semester or nine (9) quarter hours must be in accounting and three (3) semester or four (4) quarter hours must be in taxation (see Rule 61H1-27.001(5)(a), F.A.C.) and three (3) semester hours of US business law. Per information received via phone call from a representative of the Department of Business and Professional Regulation, those missing credits were necessary for the petitioner to be able to sit for the exams and also to apply for the CPA license after passing the exams, therefore after taking the classes and passing the four parts of the CPA examination the petitioner wasn't going to need additional credits to apply for the license.

In order to cover the deficiency noted, the petitioner attended to Keiser University, an accredited university within the meaning of Section 473.306 and took the following classes: ACG6367 Adv Cost/Managerial Accounting, ACG6688 Fraud Examination and the Legal Environment, ACG6625 Adv Accounting Information Systems, TAX6877 Special Topics in Taxation and BUL5832 Adv Contract and UCC Law, each class for a total of 3 semester hours. In 2019 the petitioner submitted to the Board the educational credentials again, including the complete course by course evaluation of foreign transcripts and also now the transcripts from Keiser University to cover the beforementioned deficiency.

On July 23, 2019 the Board sent the petitioner a letter advising that the petitioner's application had been approved to sit for the CPA examination. Then the petitioner sat for the CPA exams and passed the four parts within the established period of time. On August 31, 2020 the petitioner submitted the application for the CPA license under the application no. 438049 and on September 23 the petitioner received another deficiency letter from the Board, which states that the petitioner is missing three (3) semester hours of upper-division financial accounting based upon United States accounting standards.

After taking the classes at Keiser University, the petitioner covered the deficiencies communicated by the Board in its letter from November 7, 2018, and that deficiency letter was supposed to include all the deficiencies the petitioner had to sit for the CPA

examination and to apply for the CPA license. The approval letter the petitioner received on July 23 is a proof that the petitioner satisfactorily covered the deficiencies previously noted by the Board.

The petitioner has spent a significant amount of time and thousands of dollars in order to take the classes to get the required additional credits and to take the CPA exams, which required a huge sacrifice and effort from the petitioner. The petitioner considers she has done everything she was supposed to do based on the laws and rules of Department of Business and Professional Regulation – division of Certified Public Accounting and based on the Florida Statutes to become an eligible candidate for the CPA license in the state of Florida.

The petitioner notes the following additional facts:

- The petitioner has ten (10) years of experience in accounting and auditing.
- The petitioner worked for five years for KPMG, one of the biggest CPA firms worldwide.
- The petitioner has been working in the United States since October 2018 in a CPA firm.
- Due to the work experience at KPMG and now at a CPA firm in Florida, U.S. since 2018, the petitioner has vast knowledge of United States General Accepted Accounting Principles (U.S. GAAP), United States General Accepted Auditing Standards (U.S. GAAS), United States General Accepted Governmental Auditing Standards (U.S. GAGAS), US tax, finance and business law.
- The course by course evaluation of foreign transcripts completed by a Board approved service, plus the five additional classes taken at Keiser University, an accredited university within the meaning of Section 473.306, demonstrates sufficient semester hours of education to meet the licensing requirement.

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

473.308(3) An applicant for licensure must have at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by an accredited college or university, with a concentration in accounting and business in the total educational program to the extent specified by the board.

**Petitioner Statement:**

The petitioner would like the Board to consider granting the petition to waive the credits deficient.

Sincerely,

  
Bianca Javier