

Occupational classification: What is an accountant?

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The trade national (TN) occupational classification list under NAFTA's Appendix 1603.D.1 was not reassessed when the United States-Mexico-Canada Agreement (USMCA) was negotiated. Defining what does and does not fall under various occupations within an ever-changing economic landscape is not easy. This is particularly true for financial and business positions within the related TN occupational classifications for economists and accountants. In part one of this two-part series, we discussed the classification of economist. In this article we tackle the classification of accountant.

What is an accountant?

I think the solution to proper TN processing for many of these types of roles is simply choosing the correct occupational classification. Some individuals attempt an awkward fit by applying for a TN under the economist occupational classification, when in fact they are a perfect fit

under accountant occupational classification. Understanding the different occupational classifications and knowing what each entails can mean the difference between TN approval and TN denial.

The accountant occupational classification is more than just preparing and filing tax returns. It is far more broad and encompasses more roles than many people realize. The Bureau of Labor Statistics' Occupational Outlook Handbook (OOH) includes several different types of accounting roles, including public accountants, management accountants, internal auditors and even information technology auditors.

Management accountant is a particularly broad role that is an amalgam of accounting, financial analysis and economics. The Association of Accountants and Financial Professionals in Business defines management accounting as:

“Management accounting has been described as ‘a profession that involves partnering in management decision making, devising planning and performance-management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization’s strategy.’ As such, management accountants help companies with planning, budgeting and forecasting as well as internal financial reporting, performance management and cost management.”

Accounting.com describes the role as:

“Managerial accountants work within companies and organizations to direct internal financial processes; monitor costs, sales, spending and budgets; conduct audits; identify past trends and predict future needs; and assist

company leaders with financial decisions. ... Someone entering the managerial accounting field should be skilled in risk management, budget planning, strategic planning and financial data analysis.”

Accounting.com also describes specializations within management accounting including budget analyst, financial analyst and controller. Therefore, while the memo generally excludes a financial analyst from qualifying under the economist occupational classification, there is industry support to prove how that role falls under the accountant occupational classification. Sometimes it is a matter of choosing the correct occupational classification for the position offered.

Don't be in TN denial

Are you an economist or an accountant? That can be a surprisingly challenging question to answer for some professionals. It can be equally challenging for an immigration attorney trying to properly evaluate and prepare a TN application. While the economist occupational classification used to be a default strategy for many in the financial and business world, I do not think that was always appropriate. It clearly gave U.S. Citizenship and Immigration Services (USCIS) some discomfort, which led to them issue the policy memorandum at the end of 2017 limiting who can qualify for a TN under the economist occupational classification.

That policy memorandum alarmed many immigration attorneys, but it does not mean all of the TN doors are closed for these professions. It just means they were knocking on the wrong door. For many, they should knock on the door of the economist's neighbor, the accountant. They will see that they fit through that door much more easily.

This is the second of a two-part series. Read part one: Occupational classifications: Are you an economist or an accountant?

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