

Secondary school experience of the ApL course

Practical Accounting for Small and Medium Enterprises Fun learning experience for promising development



Mr. Sam Ka Chi

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Established in 2005, Cumberland Presbyterian Church Yao Dao Secondary School (CPCYDSS) is a fast-growing secondary school in Yuen Long. The school has around 1,000 students and offers arts, science and business subjects. The school introduced the Applied Learning (ApL) Course “Practical Accounting for Small and Medium Enterprises (SMEs)” offered by the HKIAAT for the 2008-10 class. The school has chosen Mode 2 delivery, under which tutors from the Vocational Training Council conduct lectures on the school’s campus.

Mr. Sam Ka Chi, teacher at CPCYDSS, states that benefits for students were the biggest incentive for introducing the ApL course to the current curriculum. These benefits include arousing students’ interest in learning and offering a different possible path for their development. Diversified learning exposure is the key element of ApL courses, enabling students to understand fundamental theories and concepts through application and practice. “Applied Learning can promote the interest of students who are not accustomed to conventional learning modules, develop their thinking skills and maximizing learning effectiveness”, says Mr. Sam. The “Practical Accounting for SMEs” course run by HKIAAT is a perfect example of successful applied learning. A SME’s operation model is taken as a blueprint for the course’s skeleton. Through hands-on exercises, students are taught the skills to operate computer software as well as abstract accounting theories. This makes a big difference to learning effectiveness.



Students learning accounting theories effectively with software applications.

“This course is very much welcomed by students. They enjoy the classes and gain great satisfaction from them. They all expend a lot of effort in the course,” says Mr. Sam. Some students are simultaneously studying the “Principles of Accounts” subject and “Practical Accounting for SMEs” ApL course – the first course is conventional and theory-oriented while the latter focuses on application. The different teaching methods and approaches work synergistically in deepening students’ understanding of accountancy. Since a significant number of students are taking the Applied Learning course, the school has chosen the Mode 2 operation. “Attending classes in a familiar environment during normal teaching hours can avoid hassles. It also allows teachers to take care of students.”



Mr. Sam believes that applied learning course provides students with opulent opportunities for either career or academic development.

As well as arousing their interest in learning and boosting teaching effectiveness, Mr. Sam believes that ApL courses provide students with diversified development paths. “Students who are able to apply for university entrance can see a natural progression for their studies. The course also allows other students to grasp an overview of an industry and learn about career paths that are open to them. With this information, they will be able to make a clear plan for their future which helps them a lot in choosing a career or in deciding to undertake further studies.” Taking the “Practical Accounting for SMEs” course offered by HKIAAT is a direct way for students to learn how the accounting industry operates. Course graduates will receive recognition equivalent to one pass in a HKCEE subject. They can also apply for the HKIAAT Certified Accounts Clerk (CAC) qualification, building a strong foundation for their future studies and career.