

## Accounting Technician Examination (ATE) - December 2008

### *Paper 5 – Hong Kong Taxation*

#### **Kung Suk Wah**

Job title: Owner

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Miss Kung graduated with a Higher Diploma in Mathematics, Statistics and Computing from the Hong Kong Polytechnic University. She completed the Diploma in Accounting Studies at the Hong Kong School of Commerce.



#### **Thoughts from Miss Kung:**

I most certainly did not expect to be the top student in this paper! I became a web project manager after completing a certificate course in Jewellery Design. I recently set up an Internet shop selling my own design fashion accessories. I studied accounting for the very practical reason - I need to handle the accounting issues in my own shop!

I completed the Diploma in Accounting Studies course in 2008. The lecturer's easy-to-understand presentation aroused my interest in accounting. On her recommendation, I decided to study for the AAT qualification to further my studies and career. Currently I am attempting the PBE, and hope to be heading towards a CPA designation.

Reading textbooks, course notes and practising past papers are how I prepare for examinations. Instead of memorizing all the content in one go, I prefer to study each topic one by one. Sometimes I try to present the abstract knowledge graphically, making it much easier to understand and memorize.