

Thoughts from a student

Applied Learning course – Practical Accounting for SMEs Grasping industry trend, Equipping yourself thoroughly



Cheng Wai Hung
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Cheng Wai Hung from Yu Chun Keung Memorial College No. 2 studied the Applied Learning (ApL) course – Practical Accounting for SMEs in Forms 4 and 5. He first heard of the course from a school briefing. “After the briefing session, I thought the course was very interesting. In addition, my family fully supported my intention to do this, so I enrolled.”

Even though Wai Hung was a beginner in accounting, he gradually caught up with the progress under the guidance of his tutor. Wai Hung found that it was easier for him to understand the inter-relationships among different accounting theories when using the MYOB software. “It is not hard to learn and use MYOB. Compared with the traditional pen-and-paper approach, accounting software provides us with a faster and more flexible means to learn accounting.” Wai Hung’s favourite learning activity is the group project. “We had to find data ourselves and then discussed various issues, such as ways of setting up a company, compiling accounting entries and conducting business analysis. Since there are no model answers, we had to think through each step carefully with precise calculations to come up with a good report.” Now, Wai Hung understands that a company’s financial position cannot be judged superficially. Different data have to be gathered and analyzed before a conclusion can be reached on how to improve the company’s performance.

After two years of study, Wai Hung has not only acquired accounting skills and knowledge but also a good understanding of the accounting profession and its operation. “We visited an accounting firm during the summer. This was the first time that I had the opportunity to see the real accounting working environment. Although accounting is not as easy as I thought, I understand that studying hard to learn it is the price that one has to pay for success. So I am prepared and I will fight the battle with persistence.”



Learning via software helps students understand the inter-relationships among different accounting theories.

Wai Hung said he would recommend “Practical Accounting for SMEs” to his school juniors as this is a brand new model of learning. Learning accounting via software is such a happy experience! After graduation, Wai Hung plans to study accounting and enter this profession in future.