

Thoughts from a student

Applied Learning course – Practical Accounting for SMEs Commitment boosts learning efficiency



Heung Wing Sze (2008-2010 cohort)

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Attending classes, completing homework and doing revision day after day are already tiring enough. What motivated Wing Sze to travel the long distance between Tuen Mun and Kowloon Tong every Saturday to take the HKIAAT Applied Learning (ApL) course Practical Accounting for SMEs?

Wing Sze started studying Principles of Accounts in her fourth form at school. She learnt from her teacher that they were allowed to take ApL courses and that Practical Accounting for SMEs used accounting software for learning and teaching. Wing Sze was interested in knowing the difference between this course and more traditional accounting courses and so she gave it a try. She feels that recording the accounting entries using computer software is more interesting than learning simply by following the textbook in class.

“The feeling was really fresh when I first tried out the accounting software. It is not that difficult to operate at all and it had helped me clearly understand the whole accounting workflow. At school, we just learnt by following the textbook. However, in Practical Accounting for SMEs, it felt as if we were performing real accounting work by inputting the transaction entries into the appropriate books of the accounting software.”

Taking both accounting courses concurrently enabled Wing Sze to reinforce what she had learnt and make her learning progress more efficient.



Accounting software is new and interesting to Wing Sze.

Wing Sze was particularly interested in the project, one of the assessment tasks and which required four to five students to form a group to simulate the formation of a company and use the accounting software to manage accounting data. They also needed to make an oral presentation and submit a final written report. “I felt so excited because there were no similar assignments in my school. It was just like we were really setting up a company. We had conducted all kinds of research such as on rental expenses, fixture costs, industry news, sources of goods, and so on, in order to understand business operations in the real world. Our tutor also shared her valuable ideas with us from time to time. As a result,



we had learnt a great deal of practical knowledge that was not covered in our textbook!" Wing Sze not only enjoyed the preparation process but she also took the opportunity to understand thoroughly the accounting concepts learnt in class and the practical operation of the accounting software.

On top of consolidating accounting knowledge and learning accounting software, the greatest reward for Wing Sze from this ApL course was getting to know a group of good friends who also have a strong passion in accounting. This course has also increased Wing Sze's interest in accounting. If possible, she would like to join the accounting field in the future.

Wing Sze was a student of the 2008-10 cohort of Practical Accounting for SMEs and she graduated with distinction. She humbly claims that she does not have any special study tips. "Familiarizing yourself with the operation of the accounting software and practising some exercises at home before the examination should be of help". Attentive at class and learning with feeling - it's clear to us that Wing Sze's success is not just due to luck.