

Thoughts from an accounting student

Good groundwork paves the road to success

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	Career goal:	To become a Certified Public Accountant

Sometimes the road to success may be longer than you expect. Ray Law, a student at Hong Kong School of Commerce (HKSC), shares his study tips and his plans for a bright future in the accounting profession.

Why did you choose to study accounting? What is your impression of the accounting profession?

Although I studied accounting during forms 4 and 5, it was not my original intention to go into the profession. I worked for about two years after graduation, first in insurance, and then as a general clerk. However, I realized that my qualifications were insufficient for thriving career development. Since I was most comfortable in accounting and math-related subjects at secondary school, I decided to pursue further studies in the accounting field.

Initially I thought accounting was nothing more than number crunching. However, as I began my studies, I gradually learnt that we utilize other skills such as analytical skills, communication skills, etc. In addition, we comply with the professional pronouncements such as accounting standards, auditing standards, etc.

Can you tell us about the programme you are currently in?

I have just completed the two-year Advanced Diploma in Accounting Studies offered by HKSC. This is a full-time Diploma programme primarily based on the AAT Examination syllabus. It also features generic soft skills including language proficiency training in Putonghua and English. Upon completing the Diploma, I then joined the one-year Higher Group Diploma in Accountancy at HKSC. Passing these two programmes will enable me to obtain an exemption from a total of seven AAT Examination papers.

Why did you decide to undertake the AAT qualification?

When I decided to pursue a career in accounting, I understood that it would be best to take a step-by-step approach from introductory studies to becoming a qualified accountant. I therefore enrolled in the AAT Examination, which provide basic knowledge and skills in a comprehensive range of subjects. The AAT Examination also provides a good articulation pathway for various choices of further studies or exams which I might want to pursue. For instance, on graduating from a sub-degree programme, you can only progress to a top-up degree. But acquiring the AAT qualification means more doors will open: I could either choose to take the Professional Bridging Examination (PBE), or the top-up degree offered by HKIAAT, or even do both. All these routes would render me to take the Qualification Programme (QP) offered by Hong Kong Institute of CPAs.



What subjects do you find most challenging in your studies?

Subjects like economics and management are challenging for me as they tend to be more abstract. They also require some memorization, which is not my strongest suit.

As the HKIAAT scholarship recipient last year, what advice on studying can you give to fellow students?

I believe there is no shortcut to success. In my opinion, paying attention in class and revising course work are the keys to a good basis for your knowledge, even if they are the most fundamental steps. As for examination preparation, practicing past papers is very important. Personally I did two to three years past papers. I think overcoming stress is the most difficult part of taking public exams. Being nervous may easily undermine the performance of a student who would otherwise do quite well. It is therefore important that you realize this and focus on your exercises and revision, rather than letting anxiety take over.

How would you ensure your competitiveness in the profession?

One of the easily overlooked areas in my opinion is language. While our work primarily requires technical knowledge and skills in accounting subjects, I think it is important to be aware of the fact that the accounting profession is evolving and accountants have more responsibilities than before. Having good communication skills is essential in our daily work. I therefore plan on taking additional courses in my free time to improve my Putonghua and English usage.

What are your plans for the future?

Currently I am weighing my options, but leaning towards pursuing a top-up degree. If all goes well, I plan to complete all exams and to qualify as a Certified Public Accountant within three years after attaining my degree.

Career-wise, I am currently working part-time at an accounting firm where I was previously an intern for two months in the summer. My work there has really piqued my interest and passion in auditing, and I plan on pursuing opportunities in that field after graduation.