

## **Secondary school experience of the ApL course**

### **Practical Accounting for Small and Medium Enterprises Professional recognition – paving the way for the future**



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Caritas Chai Wan Marden Foundation Secondary School (CCMSS) was established in 1979. Celebrating its 30<sup>th</sup> anniversary this year, the school is one of ten secondary schools subsidized by Caritas Hong Kong. The school is run with a student-oriented philosophy, striving to provide students with ethical, intellectual, physical, social, aesthetic and spiritual education.

CCMSS first introduced Applied Learning (ApL) courses (formerly known as the Career-oriented Curriculum) into the school in 2003, in order to broaden the higher form students' learning horizons. One day, a student suggested that the school consider offering the "Practical Accounting for Small & Medium Enterprises (SMEs)" course. The school conducted a survey and found that many students were in fact interested in the course. With its student-oriented teaching rationale, the school decided to launch this course in 2007.

Vice Principal Mr. Chiu Siu Kee notes that students' enthusiasm for this "Practical Accounting for SMEs" course is down to three main reasons. First, upon completion of the course, students are awarded a qualification comparable to one subject pass in the HKCEE. They can also apply for the Certified Accounts Clerk (CAC) Certificate issued by the HKIAAT. Second, it perfectly suits students who are interested in accountancy and yet unable to take "Principles of Accounts" subject due to the course combination limitations at school. Third, students who study "Principles of Accounts" can simultaneously learn accounting from a different perspective in this ApL course. "A career-focused qualification is fairly appealing to students who are prepared to join the industry after graduation," says Mr. Chiu.



Vice Principal Mr. Chiu Siu Kee notes that the HKIAAT's Certified Accounts Clerk (CAC) qualification is one of the main reasons in attracting students.

Since the "Practical Accounting for SMEs" course involves many accounting software workshops, the learning process is made much more interesting. During the classroom training, students enter companies' transaction records into accounting software and print the related financial reports for analysis. Such a hands-on training gives students a much clearer picture of accounting when compared with a conventional accounting course.



Students master accounting theory far better by handling transaction data entry with accounting software.

Among all students enrolled in this course, 30% are taking “Principles of Accounts” at the same time. They think that the former is a more pragmatic approach while the latter is a rather theoretical one. The two complement each other in strengthening their foundation knowledge towards accounting. Throughout the course of study they pick up both the theory and practical accounting skills effectively.

Accounting teachers at CCMSS participated in a Professional Development Programme (PDP) run by the Caritas Community and Higher Education Service (CCHES) last year. As stipulated in HKIAAT’s current policy, teachers who have completed a PDP recognized by the HKIAAT and who have met the relevant qualification for teaching staff with class observation of at least one year can take on part of the teaching job. However, this should take up not more than half of the total course hours. CCHES tutors provide the remaining teaching / contact hours. Mr. Chiu believes that this mechanism of sourcing support from school teachers brings great advantages. “School teachers tend to know their students better and thus can make better use of the school’s support in solving students’ problems and boosting teaching effectiveness.” Mr. Chiu is delighted to see the co-teaching arrangement progressing smoothly. School teachers and tutors from CCHES are making great efforts in providing a wonderful learning and growing experience for all students.