



Versatile AAT



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Title: Assistant Accountant

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Succeeding in a NGO

Although many accounting students dream about working for a large accounting and audit firm, some choose to serve in a non-governmental organization (NGO). This is not only for altruistic reasons: career prospects and exposure to scalable community projects are also incentives. AAT Jessica Ho talks to us about how she has found success with her qualification at a NGO.

Describe your current position and job duties. How long have you worked in your current organization?

I am an assistant accountant and am mainly responsible for daily administrative tasks, preparing quarterly financial reports and producing year-end inventory reports. I have been with the organization for five years. Before that, I worked in an audit firm for three years.

Why did you choose to work in a NGO and why did you choose accountancy as your career?

When I joined SAHK, it was launching a new computerized system to manage the company's internal workflow. I was told that there would be many chances for staff to attend external training to learn more about setting up accounting systems. I thought this would be valuable to my career development, as it would complement my accounting knowledge. Also, I learnt a great deal about IT techniques and accounting software from my previous diploma course – all that knowledge is needed in this job.

As for my interest in accountancy, I am glad to be gifted in dealing with numbers. That is why I wanted to build my career based on my numerical ability. Also, the fact that the training encompasses subjects such as auditing, financial reporting, and so on, convinced me that it is a wise choice for learning about business.

Tell us about your academic background. What made you decide to study for the AAT qualification?

I never studied accounting-related subjects in secondary school. But after completing my matriculation study, I took a Diploma and then a Higher Diploma in Accountancy at IVE. I heard about AAT qualification during my diploma studies.



The qualification was recommended to me by my lecturer as the most effective way for my accounting capability to be recognized in the workplace.

How long did it take you to finish the AAT exams? For which papers did you have an exemption?

With my diploma qualification, I was exempt from five papers. It took me a year to complete the remaining three examination papers: these were business law, advanced accounting and auditing.

Which of the papers did you think was the most useful or challenging?

I think they were all very useful. But in particular business law has been the most useful since it is highly related to my internal control position today. The IT and accounting software that I learnt from the diploma course got me ready for using the computerized system at SAHK.

How do you find the knowledge and skills covered in the AAT exams apply to your day-to-day work?

Although I completed the exams five years ago, the knowledge I gained during my studies is still making life easy for me today. Studying for the advanced accounting exam made me realize the importance of keeping abreast with the latest accounting standards. For instance, when a new accounting standard, HKAS20 governing NGOs' government grant handling procedures, was introduced, I brought this to management's attention to ensure that our accounting flows complied with the latest standard. After studying for the audit exam, I now understand the reasons why auditors need the documents that they do. This helps me carry out the year-end inventory checking procedures properly.

How has the AAT qualification helped you at work and in developing your career?

Job promotion has been one of the biggest advantages. I was promoted from an accounts clerk to an assistant accountant after attaining the AAT qualification. All in all it has brought me vast opportunities for both career and personal development.

How do you think you can distinguish yourself from your colleagues who do not have the AAT qualification?

Generally I would say that I have a broader knowledge base. Not only do I know more about accounting, but also about auditing, business law, accounting software applications, and so on. The exposure means better opportunities for me to be assigned to ever more challenging tasks and positions.