



Featured employer



Ms. L Y Chiang
Title: Financial Manager
Company: SAHK (香港耀能協會)

Building a quality workforce to serve the community

The accounting team is a critical component of the daily operations of a non-governmental organization (NGO) that manages numerous service units. Ms. L Y Chiang talks to us about the challenges of managing finance in a large-scale public service provider, and how the AAT plays a role here.

Tell us about the organization and the nature of its service.

SAHK is a non-governmental organization (NGO), with government funding as the major source of income. We also run on donations from the Hong Kong Jockey Club, the Community Chest and other charity organizations. We need good accounting staff here as we require expertise to manage all these funding sources. In terms of community service, we target persons with disability, providing a one-stop service from pre-school training, psychological consultancy services and special schools to workshops and hostels.

What are your main roles in the organization?

As the finance manager, my main role is to oversee operation of the finance department and the service units: there are more than 50 of these in the city. It is also part of my internal control role to supervise accounting staff, and to formulate strategies for the organization's investment and financial budgeting.

How many staff members in your organization have an AAT qualification? What are their roles? What do you think about their job performance?

One of our colleagues, Jessica, an assistant accountant, is a qualified AAT. She has been a star in handling financial accounting and book-keeping duties. This is thanks to the accounting knowhow that Jessica gained from the AAT examinations. She checks regular reports submitted by accounting colleagues stationed at the workshops, and also does a remarkable job in managing our computerized system.

What difference do you see in Jessica's work since she became qualified?

Attaining the AAT qualification is, in the first place, an acknowledgment of Jessica's achievement. With this, she works with greater confidence. Confidence is vital to every one of us. She now feels much more comfortable voicing her opinions, she very often contributes bright ideas for improving our accounting



systems and workflow. We highly value this active participation, since our colleagues are the eyes and ears for management. Their comments can help us make sound decisions.

What roles do you think an AAT may play in a NGO?

NGOs have faced a big change in operations as we now receive an annual one-off grant from the government, instead of claiming for funding based on our expenditure. The implication is that we need to manage our money more carefully. Our accounting team requires professionals, such as AATs, to scrutinize the use of funding, ensuring that every cent is spent constructively while financial prudence is maintained. When we have a year-end surplus, Jessica is involved in planning reinvestment and developing strategies to maximize the benefits we bring to our community. After all, we need to make the most of the money coming from taxpayers' pockets.

When did you first hear about the HKIAAT? What are your general views on the HKIAAT and the AAT qualification?

It was more than ten years ago that I first heard about what was then still called the HKAAT. It has been a good channel for would-be accounting personnel to learn about accounting from scratch. The AAT qualification is particularly useful for students without a university degree, and it offers an all-round qualification with wide recognition under the HKICPA umbrella. This makes it appealing to any business firm and NGO.

What kind of recruitment requirements do you have for accounting staff? What skills and attributes do you expect your staff to have?

In general when we hire accounting staff, we prefer people who have a professional qualification such as the AAT qualification. The second set of criteria we look at is the candidate's personal qualities; this includes qualities like having a proactive attitude, a positive character and polished people skills.

Do you think the AAT qualification can help accounting staff acquire the essential skills at work?

Definitely! Since the most critical subjects, fundamental accounting knowledge, are covered in AAT examinations, I know that AATs are good at the "mechanics" of accounting. The case study questions in AAT examinations have trained AATs to analyse quickly and apply their knowledge to work. We can see this quality from Jessica's performance at work. She can always apply whatever she has learnt to her daily work.

Do you think it is important for your staff to attain a professional qualification?

It is very important for them indeed. Career paths can be vastly different for those with and without a professional qualification, so I always encourage my colleagues to attain a professional qualification to strengthen their profile. Having a qualification does not only tell your boss how competent you are, but the process also makes you absorb and apply a great deal of professional knowledge.