

Thoughts from a student

Applied Learning course – Practical Accounting for SMEs Discovering your interests to build yourself a better future



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After completing Form 5 at Delia Memorial School (YW) in 2009, Yau Ka Chun enrolled on the four-year Higher Diploma in Accountancy at the Hong Kong Institute of Vocational Education (IVE) (Lee Wai Lee) and now is a Year 2 student. To understand why Ka Chun chose the accountancy profession, let's look back to the year when he chose his studies in Form 3.

Ka Chun was originally a science stream student. When he was in Form 3, he learned from his school that students could choose to study Applied Learning (ApL) course. Out of the various subjects on offer, he chose "Practical Accounting for SMEs" because accounting is a very practical subject. He also wanted to study another subject, along with the science subjects he had chosen, so that he would have more options for further studies or career development in the future.

Unlike the traditional pen-and-paper learning style, the ApL course "Practical Accounting for SMEs" gives students a taste of how an accounts clerk handles data through the accounting software, MYOB which is commonly-used by small and medium-sized enterprises. With authentic case studies, students learn and understand abstract accounting theories in a practical mode. "I did not just sit there and listen to the teacher, I had to participate actively in practicing using the accounting software. This arrangement enabled me to concentrate and helped me understand the inter-relationships of different accounting theories more easily".



Jump out of the tradition, learn in a practical way

Various teaching methods are used on the course. These include accounting software workshops, group discussions, project-based learning, visits to an accounting firm, and career seminars. Among these, Ka Chun likes the project-based learning the most. This learning activity requires students to work in teams to set up a corporation. They then need to input daily transactions, produce accounting reports, analyze the company's performance, and suggest improvements. Students have to prepare a written report and to do an oral presentation. Although teachers are available to assist throughout the whole process, the keys to learning effectively are the degree of participation and devotion of the students.



“After completing this project, I found that I have a clearer understanding on the whole accounting cycle as well as on how accounting information affects a company's development,” says Ka Chun. “My communication skills, level of confidence and sense of responsibility have been enhanced through the presentation and co-operation with my fellow classmates.”

Ka Chun has developed a strong passion for accounting after studying this course. In light of this, he has decided to continue his studies with the Higher Diploma in Accountancy at IVE. Ka Chun remarked that the ApL course "Practical Accounting for SMEs" is recognized by IVE, which is an advantage for admission. Even though he had not studied the "Principles of Accounts" subject in secondary school, the accounting knowledge and skills he has learnt in "Practical Accounting for SMEs" have helped him build a strong foundation in accounting theory and practice and made it easier for him to move into the Higher Diploma course. Ka Chun thinks that once you know where your interests lay you will enjoy your studies and be more successful. Therefore he encourages his lower form schoolmates who are interested in accounting to consider taking this ApL course in order to build themselves a better future.