



Hong Kong Institute of
Accredited Accounting Technicians
香港財務會計協會



AAT

Explore

more opportunities.

探索... 機會就在眼前

Applied Learning

PRACTICAL ACCOUNTING FOR SMEs

應用學習

中小企實用電腦會計

Accounting services are required by all sectors of the economy, from industry to public services, from commerce to accountancy practices. The profession is dynamic and rewarding, and opens up a world of possibilities. "Practical Accounting for SMEs" has been offered by the Hong Kong Institute of Accredited Accounting Technicians Limited (HKIAAT) since 2005. The course is designed to arouse students' interest in learning the basic principles and skills of accounting and has become one of the most well received Applied Learning courses.

會計服務在各行各業，無論工業以至公營機構、商界以至會計師事務所均不可或缺。會計專業充滿回報，而且靈活多變，機遇處處。香港財務會計協會有限公司(協會)自二零零五年起開辦「中小企實用電腦會計」，目的是喚起高中學生對學習基本會計原理及技能的興趣，是目前最受歡迎的應用學習課程之一。

Course Contents (180 hours) 課程內容

The course uses the daily operation of a SME as a blueprint. Through different contexts, students should be able to understand the full accounting cycle and various accounting operations in different forms of SMEs through the application of accounting software.

課程以中小企業的日常運作為藍本，通過不同情景及會計軟件應用，讓學生了解整個會計循環及各類中小企業不同的會計運作。



• Practising accounting software 實習會計軟件

	Contents 內容	Accounting software applications* 會計軟件應用*	
		MYOB	Excel
1	Business set up and accounting concepts for SME 開設中小企業公司及會計概念	✓	
2	Transactions recording 交易記錄	✓	
3	End-of-year adjustments and reports 年結時賬目調整及報告	✓	✓
4	Financial analysis 財務會計	✓	✓
5	Cost accounting 成本會計	✓	✓

* Around **two-thirds** of the course hours will be on the application of MYOB and Excel.

* 約三分之二的課時為MYOB及Excel實習。

Medium of Instruction

教授語言

English / Chinese
英文 / 中文

Course Fee

課程費用

HK\$9,500 Notes 備註

Recognition

認受性

- * Eligibility to apply for the HKIAAT Certified Accounts Clerk (CAC) qualification;
 - * Eligibility for an exemption from Paper 1 "Fundamentals of Accounting and Computerized Accounts" of the Accredited Accounting Technician (AAT) Examination; and
 - * Scholarships for outstanding students for taking the AAT Examination and Professional Assessment.
- * 可申請協會「認可會計文員」資格；
* 可申請豁免財務會計員考試卷一「會計基礎及軟件應用」；及
* 成績優異學生可獲頒獎學金報考財務會計員考試及專業評核。



* Outstanding students receiving the HKIAAT Applied Learning Scholarship
優異生獲頒協會應用學習課程獎學金

Learning and Teaching

學與教

- * Interactive learning and teaching activities such as workshops, case studies, group discussions, project, presentation and competition; and
 - * Site visits to real workplaces such as those of accounting professional bodies (HKICPA and HKIAAT), CPA firms, business corporations or related government departments.
- * 互動教學活動，例如工作坊、個案研究、小組討論、專題研習、演示匯報及比賽；及
* 參觀真實工作環境，例如會計專業團體（香港會計師公會及協會）、會計師事務所、商業機構或相關政府部門。



* CPA sharing his experience 會計師分享經驗



* Presentation 演示匯報

Notes:

1. Schools can apply for the Diversity Learning Grant to support Applied Learning. For details, please refer to the Education Bureau Circular Memorandum No. 146/2008.
 2. An arrangement for a reduction in the course fee is available for schools which choose Mode 2 operation where courses take place mainly in schools and are mainly taught by the teaching staff of course deliverers. For details, please contact individual course deliverer.
- 一. 學校可申請多元學習津貼支援應用學習課程。詳情請參閱教育局通函第146/2008號。
二. 模式二的施行為大部分課程於學校上課，課程主要由授課機構的導師教授。採用授課模式二之學校可獲安排課程費用減免，詳情請向個別授課機構查詢。

Assessment 表現評估

- (i) Ongoing assessment (50%)
- (ii) Examination (50%)

Students are required to pass both the ongoing assessment and examination, with a minimum attendance of 80%, to successfully complete the course.

- (i) 持續評估 (50%)
- (ii) 考試 (50%)

學生必須取得持續評估及考試兩部份及格，並最少達80%出席率方可畢業。



• Graduating! 畢業了!

Why "Practical Accounting for SMEs"? 為何選擇「中小企實用電腦會計」?

Practical Approach 從實踐中學習	<ul style="list-style-type: none"> * Easier for students to grasp and understand abstract theories * Lessons are more lively and interesting * Knowledge of accounting software is useful 	<ul style="list-style-type: none"> * 學生可以更容易掌握及了解抽象理論 * 課程更生動有趣 * 會計軟件知識具實用性
Complements Business, Accounting and Financial Studies (BAFS) 與「企業、會計與財務概論」科互補	<ul style="list-style-type: none"> * Students who study BAFS concurrently can reinforce their accounting knowledge 	<ul style="list-style-type: none"> * 學生如同時修讀「企業、會計與財務概論」科可強化會計知識
Articulation 銜接	<p>Further studies</p> <ul style="list-style-type: none"> * e.g. sub-degree programmes in accounting, business administration and finance with articulation to top-up degrees <p>Career development</p> <ul style="list-style-type: none"> * e.g. accounts clerk, accounting supervisor, accounting manager, financial controller <p>Professional qualification</p> <ul style="list-style-type: none"> * e.g. Certified Accounts Clerk (CAC), Accredited Accounting Technician (AAT) and Certified Public Accountant (CPA)⁺ 	<p>升學</p> <ul style="list-style-type: none"> * 例如：會計、工商管理及金融副學位課程，可銜接大學學位 <p>職業發展</p> <ul style="list-style-type: none"> * 例如：會計文員、會計主任、會計經理、財務總監 <p>專業資格</p> <ul style="list-style-type: none"> * 例如：認可會計文員、認可財務會計員、專業會計師
Employment (e.g. summer jobs) 就業(例如暑期工)	<ul style="list-style-type: none"> * Students will be equipped with the basic knowledge and skills in accounting needed for employment purposes 	<ul style="list-style-type: none"> * 學生將具備基本會計知識及技能投身就業市場

⁺ Other conditions apply
 須符合其他條件

Sharing by Stakeholders 持分者分享



"A career-focused qualification is fairly appealing to students who are prepared to join the industry after graduation."

「能夠取得職業相關的資格，對於一些畢業後準備投身社會工作的同學來說十分吸引。」

Mr. Chiu Siu Kee,

Vice-Principal, Caritas Chai Wan Marden Foundation Secondary School

明愛柴灣馬登基金中學副校長趙紹琦



"This ApL course not only enhances students' interest in learning but also provides them with a diversified development path."

「此應用學習課程不但可以提升同學的學習興趣，亦提供不同的發展出路。」

Mr. Sammy Sam,

Teacher, Cumberland Presbyterian Church Yao Dao Secondary School

金巴崙長老會耀道中學老師岑嘉智



"The course is very practical and the learning activities have widened my horizons. I have had the opportunity to get out of the classroom to visit a real workplace which let me understand more about accounting work."

「此課程實用性十分高，學習活動擴闊了我的視野。

我有機會走出課室參觀真實工作環境，讓我更了解會計工作。」

Chiang Wai Hang (Graduate of 2007-09 cohort)

蔣蔚恆 (二零零七至零九學年畢業生)



"Accounting software practice helps me understand the inter-relationships among different accounting principles, which might be too abstract to be explained with a pen-and-paper calculation."

「實習會計軟件幫助我明白不同會計理論的相互關係，比傳統利用紙筆的計算方法更加清晰透徹。」

Lo Chi Wah (Student of 2008-10 cohort)

盧志華 (二零零八至一零學年學生)

Introduction to the HKIAAT 香港財務會計協會簡介

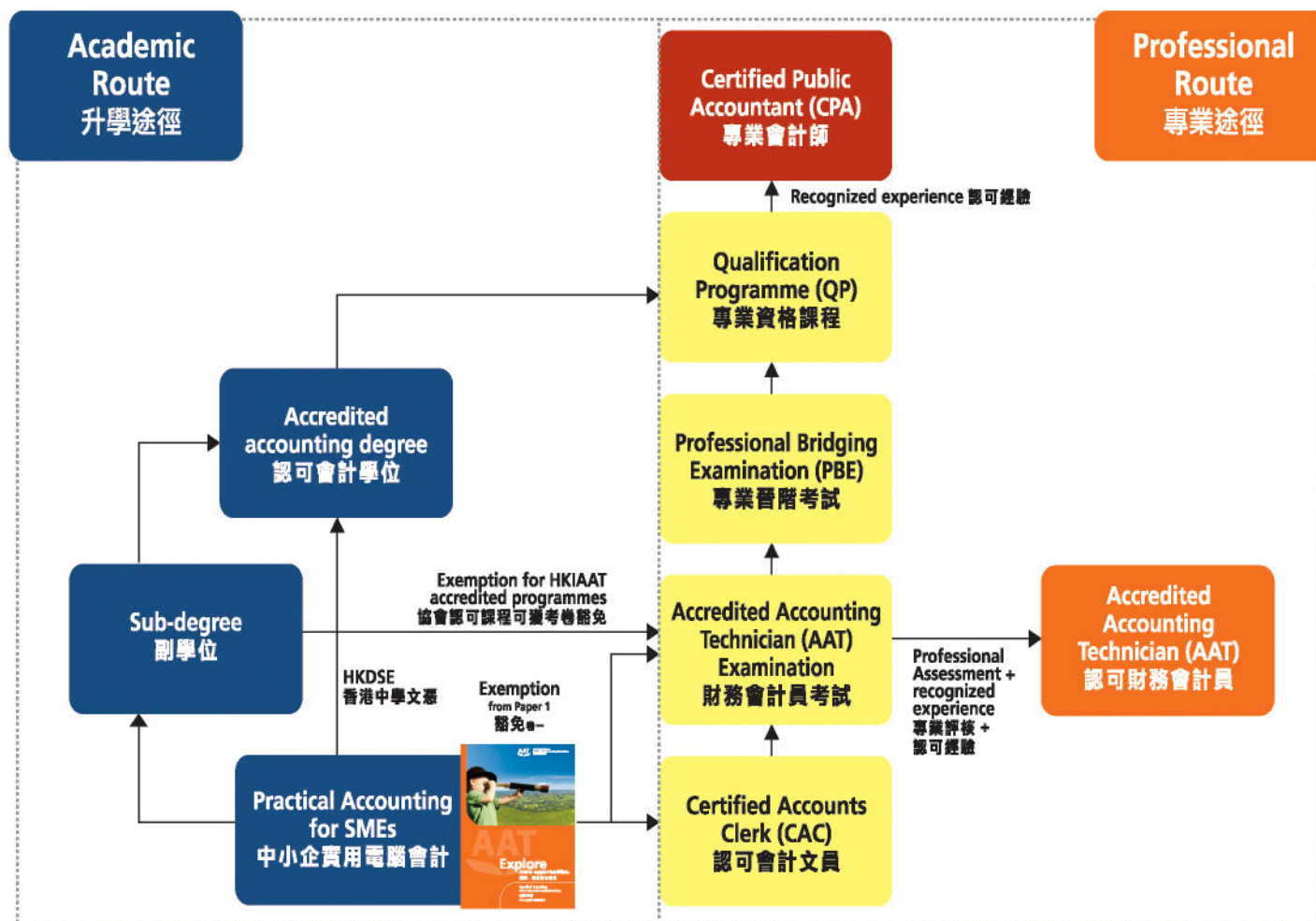
The Hong Kong Institute of Accredited Accounting Technicians Limited (HKIAAT) was set up in 1988. It is a subsidiary of the Hong Kong Institute of Certified Public Accountants (the only statutory licensing body of accountants in Hong Kong).

香港財務會計協會有限公司於一九八八年成立，是香港會計師公會（香港唯一法定專業會計師註冊組織）的直屬機構。



• Visiting HKIAAT 參觀HKIAAT

Articulation Pathway 銜接途徑



Enquiries 查詢

We would be most happy to answer any enquiries you may have. Please contact:
如有任何查詢，歡迎聯絡：

Course provider 課程提供機構

- **Hong Kong Institute of Accredited Accounting Technicians Ltd.** 香港財務會計協會有限公司
27th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong 香港灣仔皇后大道東213號胡忠大廈27樓
Web 網址: www.hkiaat.org Tel 電話: (852) 2823 0600 E-mail 電郵: ApL@hkiaat.org

Course deliverers 授課機構

- **Caritas Community & Higher Education Service** 明愛社區及高等教育服務
Web 網址: www.cches.edu.hk Tel 電話: (852) 3589 2556 E-mail 電郵: aao@cches.edu.hk
- **Hong Kong College of Technology** 香港專業進修學校
Web 網址: www.hkct.edu.hk/apl/index.htm Tel 電話: (852) 2270 5678 E-mail 電郵: josephshieh@hkct.edu.hk
- **The Chinese University of Hong Kong – Tung Wah Group of Hospitals Community College** 香港中文大學 – 東華三院社區書院
Web 網址: www.cutw.edu.hk Tel 電話: (852) 3190 6700 E-mail 電郵: apl@cutw.edu.hk
- **Vocational Training Council (New Projects Office)** 職業訓練局(項目發展處)
Web 網址: www.vtc.edu.hk/apl Tel 電話: (852) 2836 1264 E-mail 電郵: apl-enquiry@vtc.edu.hk