

## Thoughts from a student

### Applied Learning course – Practical Accounting for SMEs Acquiring practical knowledge to prepare for the future



**Kong Man Yiu, Fiona**  
**Year 2 student**  
**Department of Accounting**  
**Hong Kong Shue Yan University**

Fiona Kong, currently a Year 2 student majoring in accounting at the Hong Kong Shue Yan University, studied the Applied Learning (ApL) course “Practical Accounting for SMEs” (this was previously called the Career-oriented Curriculum “Practical and Computerized Accounting for Small & Medium Enterprises”) during Secondary 4 and 5. Fiona was one of the graduates of the first cohort of this course. She first learnt about the course from an introductory seminar at school. Fiona was attracted by the practical application of the accounting software which would be taught in the course, so she enrolled on the course, with the full support of her family.

Fiona feels that since the course places emphasis on theory as well as software application, it matched her school accounting studies at that time. “The accounting curriculum at school focuses mainly on theory while the ApL course ‘Practical Accounting for SMEs’ stresses learning accounting software. These two courses are complementary. Nowadays, knowledge of accounting software application is a requirement for many companies. Learning this relevant knowledge can help me when I start looking for a job and in my future work.”

Unlike traditional subjects, this ApL course enhances students’ understanding in accounting theory and knowledge through practice. Two-thirds of the course hours are scheduled for learning the application of accounting software. Students can try out the software to practice what they have just learnt in class, enhancing their learning effectiveness. Although Fiona needed to make the time to take this course as an addition to her regular school studies, she found this to be manageable. She was awarded an ApL scholarship from the HKIAAT in recognition of her outstanding achievement.



Fiona Kong(left) being awarded a certificate of HKIAAT Applied Learning Scholarship from guest of honour, Ms Ada L L CHUNG, J.P. (Middle), Registrar of Companies, at the HKIAAT annual dinner.



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

Fiona found the project-based learning to be the most impressive of the various learning activities. In this project, students need to start from scratch to develop a whole business: setting up a company, entering transactions, generating reports, making oral presentations and preparing written reports. “Through this project-based learning, my understanding of business operations and the whole accounting cycle deepened enormously.”

Having studied the accounting subject and this ApL course during secondary school, Fiona has developed a keen interest in accounting. This explains why she has decided to further her studies in accounting at university, and she plans to pursue an accounting career. In Year 3, Fiona will be studying a subject relating to accounting software. She believes that what she has learnt from the ApL course will be applicable by then and make her future studies both easier and more interesting.