



***Thoughts from an accounting student***  
**On the journey to a professional qualification**

***Written by Foster Yim***



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Programme: Associate Degree in Business (Accounting and Finance)  
(an HKIAAT accredited programme)

Institution: Hong Kong Community College, The Hong Kong Polytechnic University

Vicky Law, an associate degree student graduating this year, has had a real passion for accounting since she was a fourth former. She also has a dream of opening a private kitchen or a cozy style café, a dream which her accounting knowledge could help her attain. In the meantime, she is ready to further her studies.

***Why did you choose to study for the Accounting and Finance programme?***

I have been studying accounting since Form four. I love accounting. I think it is very interesting and can be applied to every aspect of life. No matter how big or small a company is, it needs accounting. I have a dream of starting my own business, either in the form of private kitchen or a small café providing home-made bakery. Accounting knowledge is essential for running a business.

***Which subject do you find is the most challenging?***

I decided to enrol in a subject called “Principles of Investment” because of one word – investment. To start with, though, I was particularly confused with some terms like callable bull / bear contracts. I found the subject difficult and challenging.

***How did you hear about the HKIAAT? Why did you choose Hong Kong Community College (HKCC)? Did the fact that it is one of the HKIAAT’s accredited programmes count in your choice?***

I had heard about the AAT qualification when I was a secondary school student. I knew that graduates of this associate degree (AD) programme can be exempt from seven papers in the AAT examination, and I felt that having this qualification could strengthen my confidence when job hunting. This was one of the reasons why I decided to take this programme. However, I did not know very much about the AAT qualification and the HKIAAT until I participated in a seminar organized by HKCC and the HKIAAT. This seminar introduced the new syllabus and benefits of the AAT qualification.



***Your team won the 1<sup>st</sup> runner-up prize in the HKIAAT Accounting and Business Management Case Competition 2009-2010. What made you decide to enter the competition?***

I was attracted by the promotional leaflet. The competition seemed interesting. I discussed it with my friends and we decided to take part as a test of our abilities. You know, sometimes doing well at school doesn't mean that you are equally good in the real world. That's why we gave it a go!

***Was the process fulfilling?***

Yes, it was. We had to do a case study about the famous cosmetics chain retailer Sa Sa International Holdings Limited. We needed to submit a written report to give recommendations on strategies to sustain Sa Sa's business growth for the next three years. This trained our analytical mind and built up an *esprit de corps*. I still remember that the report submission and oral presentation dates were very close to our school mid-term and final examinations, which was hard for us. Worse, one of our team members had to be away from Hong Kong due to an earlier obligation. Our team co-ordination and time management were especially tested. Luckily, we managed to make everything work out.

***Have you participated in any other extra-curricular activities?***

Yes, I was the internal auditor for the students' union council. After the case competition, I started to pay more attention to the news as this is highly relevant to the economy and to our lives. The auditing experiences at school gave me a taste of what real-life auditing would be like. I am eager to take up different opportunities to find out more about the world. With the help of my lecturer, Mr. Michael Wong, I have found employment as an accounts intern in Hong Yip Service Co. Ltd. I have been here for five months, during which time I have learnt to work with accounting software. Although I only perform general entries, I learn something new everyday.

***So do you think that students can benefit from extra-curricular activities?***

Yes, especially students who want to move on to a degree programme. The competition is very keen. Luckily, I have the opportunity to study for a BBA degree in Accountancy in the Hong Kong Polytechnic University. Achieving brilliant academic results is important, but I think more important still is how you equip yourself in a written test and group interview. All your attributes relate to your horizon and soft skills, which I believe are helped by actively participating in extra-curricular activities.

***Where do you want your career to have taken you in five years' time?***

First of all, I expect to finish my degree after three years. My next target will be to join one of the Big Four firms and to attain the CPA designation. With my accumulated experience and social network, I hope that I will be able to accomplish my life-long dream of owning a bakery business some way down the line.