



***Employer in the spotlight***  
***Written by Foster Yim***



**Name:** Alan Cheung  
**Title:** Accounting Officer  
**Company:** APT Pharm Ltd.

**The AAT qualification makes you knowledgeable and makes you shine**

Alan Cheung, supervisor of an AAT graduate, Ivy Leung, tells us about the special features of accounting in a pharmaceutical company and how the AAT qualification has helped a staff member become a competent accounting technician.

***Tell us about your company and its core business.***

APT Pharm Ltd is one of the subsidiaries of Jacobson Medical (Hong Kong) Ltd. The company was founded in 2005 and is now a leading pharmaceutical manufacturer in Hong Kong. Our clients are from various sectors including clinics and hospitals. We have manufacturing plants in Hong Kong and Zhongshan with more than a hundred staff.

***What is your main role in the company?***

There are four people in our accounting team in APT Pharm Ltd and each of us has unique duties. I report to the finance manager from head office of Jacobson Medical (Hong Kong) Ltd, who serves as the internal auditor for our books. I also work closely with the accounts department in China.

***What are your views on Ivy's work?***

Ivy is a knowledgeable staff member. She takes care of the company's full set of accounts. In a pharmaceutical manufacturing company, costing and inventory valuation are of prime importance. Even slight changes in manpower planning, raw materials prices and inventory valuation methods would have enormous impacts on our accounts. Although Ivy does not need to manage the inventory at the moment, her experience and all-round accounting knowledge have added a great deal of value to the company, and have helped the accounting system run smoothly.

Our company will soon implement just-in-time inventory. This will lead to an increased workload for our department. To cope with this, we are planning to upgrade our existing accounting system, and Ivy, as a team member, has a great deal of input in the planning process.



Ivy is very serious about her job. She completes every duty assigned to her with great care and prudence. Whenever she spots a mistake, including any of mine, she does not hesitate to let me know. Thus, she is not just a responsible person but someone who can cross-check my work.

Putting myself into her shoes, I understand that pointing out a mistake to a senior takes courage! And the whole point of doing that is for the benefit of the team and thus the company. I am totally supportive of her attitude!

***What do you think of the AAT qualification?***

I learned about the AAT qualification from Ivy. Because of her training in preparing for the AAT Examination, Ivy knows the latest accounting developments, and she does not hesitate to share these with colleagues, including me. I truly appreciated this. Since I am more involved with management, it is of utmost importance that my colleagues inform me of the latest accounting developments from time to time. It is critical for the company to note the latest accounting standards, compliance rules and regulations.

***What are the important qualities that you look for in a staff member? Would you give any preference to AAT graduates?***

Job applicants should possess a combination of different attributes including professional qualifications, knowledge and pleasant attitude. I know about the HKIAAT from Ivy, who is the only AAT graduate in my department. She is responsible and knowledgeable. As such, my impression of AAT graduates is very positive.

***Could you share some tips for students who are planning an accounting career?***

I always say it is important to ask the right questions and learn the right knowledge. Having a professional qualification like the AAT is definitely one of the best steps towards this. It is also important to be an upright person. Attributes like a sense of responsibility and commitment also count.