



### ***Versatile AAT***

***Written by Foster Yim***



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**Title:** Senior Accounts Clerk  
**Company:** APT Pharma Ltd

### **Desire for self-enhancement leads to career improvement**

AAT graduate, Ivy Leung, tells us how her career jumped from an administrative and accounts clerk in a SME to a senior accounts clerk in a big holding company, earning more than double the salary she had before acquiring the AAT qualification.

#### ***Tell us about your current position and duties***

I have been working in APT Pharma Limited for three years. This company is a leading pharmaceutical manufacturer in Hong Kong. The company has manufacturing plants in both Hong Kong and Zhongshan. I am a senior accounts clerk, taking care of the full set of accounts, including the balance sheet, accounting vouchers, accounts payable and receivable, banking and salary payment. The only one thing I do not touch is stock taking.

#### ***What made you choose to join the accountancy profession? How has the AAT qualification helped your career?***

I have always been interested in accounting. I did best in "Principles of Accounts" in the HKCEE. During the advanced certificate study in Accountancy in Hong Kong Christian Service Kwun Tong Vocational Training Centre (KTVTC), I was the second best in class. That motivated me to continue my studies in accountancy, and so I joined this profession.

In 2002, I began to work in a small trading company as an administrative and accounts clerk with a starting salary less than ten thousands. I started taking the AAT examination in 2004. Since then, once I successfully completed an AAT examination paper, my boss would give me a pay rise! I attained the AAT qualification in 2006 and left the company. My salary was double what it had been at the start.

When I moved to the current employment, I enjoyed a 25% increment of salary. And my title was promoted to senior accounts clerk. The AAT qualification definitely contributed to my career advancement.



***What caused you to move to your present company? What differences are there in your work when compared with your old company?***

After I attained the AAT qualification, I was thinking, “Now with a better qualification, why didn’t I go out and see more of the world?” My old company had ten staff at most. This is a holding company with more than 100 staff. The sizes of operation are entirely different. In terms of professional development and career prospects, coming here was certainly a big jump!

A manufacturing company’s accounting system is definitely more complicated than that of a trading company. The focus is more on costing and inventory control. The accounting information needs to be accurate and timely; the schedule for preparing the accounts is tight. Although I do not need to handle any inventory issues at present, I hear from my colleagues that these tasks are far more complicated than those I used to experience in my last job.

***What’s the most significant technical knowledge you gained from studying the AAT syllabus?***

With the AAT qualification, I can handle full set of accounts independently and efficiently. Since taxation, law and auditing were not covered in my studies of advanced certificate in Accountancy, I had no idea of what they were until studying for the AAT Examination. Now, the company is undergoing many internal audits, and the knowledge I gained from studying for the AAT Examination has become very useful here. I understand what auditors need, so I am better able to prepare information for them.

***What challenges did you face in the process of acquiring the AAT qualification?***

It is always difficult to work and study at the same time. Many classmates from KTVTC started the AAT Examination with me, but for various reasons, many of them quit part way through. I had my doubts that I would succeed as well. But I am glad that I did not! If not the AAT qualification, I would not have a better career than many of my counterparts.

***Are you taking the PBE now? What are your career goals?***

Yes, but I have just finished one PBE paper only. At this moment, I am not particularly eager to finish it only for the sake of getting into the HKICPA’s QP. I am studying more for the sake of continuous self-improvement.

**Ivy’s Study and Career Path**

Graduated from F.5	2000
Studied for Certificate in Business Accounting and Advanced Certificate in Accountancy in Hong Kong Christian Service Kwun Tong Vocational Training Centre	2000 – 2002
Studied for Diploma in Accounting in Hong Kong College of Technology (night school)	2002 – 2004
Administrative and full set accounts clerk - Buona Idea Building Materials (Int’l) Ltd	2002 – 2006
Undertook and passed AAT Examination (with 3 papers exempted)	2004 – 2006
Senior Accounts Clerk - APT Pharma Ltd	2007 – current