



Top Students of Accredited Accounting Technician (AAT) Examination December 2010 session

Paper 8 - Principles of Auditing and Management Information Systems

Hung Wai Kay

Job title: Programmer

Company: Matters Media

Mr. Hung graduated with a Diploma in Accounting Studies from the Hong Kong School of Commerce (HKSC). He studied for the examination by himself.



Thoughts from Mr. Hung:

It was the last paper I needed to pass in order to attain the AAT qualification, and I am delighted to be awarded the top student prize for it. As a candidate without practical experience in auditing, it is not easy to fully understand what auditing is about. Moreover, auditing encompasses other accounting knowledge such as that needed for AAT Examination Paper 6 “Fundamentals of Business Law” and Paper 7 “Financial Accounting”, which further increases its difficulty. Luckily, the clear explanation and instruction given by Miss Leung Yuk Yin and “Law Sir”, the popular teachers at HKSC, and guidance from Raymond, an experienced lecturer in auditing, have aided my understanding of these subjects.

A class with healthy and positive competition can foster learning motivation. Discussions with classmates can help us to clarify many points and deepen our understanding of concepts. My thanks go to Pauline Wong who spent many hours on online discussion of coursework with me.

The AAT qualification provides us with a strong foundation of accounting knowledge and prepares us for further studies. As such, we should focus on holistic understanding of the principles instead of mere rote learning.