Top Students in the Accredited Accounting Technician (AAT) Examination

December 2011 session

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Paper 1 – Accounting and Computerized Accounts

Wu Man Hong

Job title: Senior Translator
Company: Capital Translation Services Limited

Mr. Wu has a Postgraduate Certificate in Education from The University of Hong Kong. He completed the preparatory programme for AAT Paper 1 at The University of Hong Kong School of Professional and Continuing Education (HKU SPACE).

Thoughts from Mr. Wu:
Building a strong foundation and getting hold as many study texts and references as possible is my top study tip, especially for people like me who had not studied accounting before. The study text for AAT Paper 1 contains substantial examinable topics. However the underlying accounting principles and concepts are not always explained in great detail as the study text is just a tool for preparing for an examination. So I turned to textbooks such as HKCEE Principles of Accounts to build the basic concepts first. I also did many supplementary exercises. This helped me test my understanding of the subject matter.

Similar to other top students, I recommend practicing past examination questions and reading the examiner's report. By doing this, you could familiarize yourself with the examination format. After checking with the suggested answers, you will know the substance and the appropriate presentation format. For example, wrong subtotals may cost you many marks, so be careful with your calculations.

I would also suggest students develop general learning habits, skills and ability. Finally, I would like to thank, in particular, my teacher Mr. Michael Lam.
Paper 2 – Business Communication and Organization and Management

Li Shan Shan

Job title: Senior Accountant
Industry: CPA firm

Ms. Li studied for the examination by herself.

**Thoughts from Ms. Li:**
I did not receive any formal training for this subject nor did I take any revision courses prior to the examination. There is no magic or shortcut to my study approach. I started preparing for the examination two months in advance. All I did was to read the notes thoroughly and ask questions about topics that I did not understand. When it came to certain difficult topics, I took the time to read about them many times in order to understand them thoroughly. There is no secret method for me. Set a clear goal, create a workable study plan, and just stick to it. Then the result will follow.

Paper 3 – Management Accounting

Pang Wai Yin

Job title: Accounts Assistant
Company: Protech Property Management Limited

Mr. Pang completed the preparatory programmes for AAT Papers 1-3 at the Hong Kong School of Commerce.

**Thoughts from Mr. Pang:**
I am very pleased to be selected as one of the Top Students in the December 2011 session. Being only a Form 7 graduate, the AAT Examination and qualification provide me with a chance and an articulation path to acquire a higher qualification in accounting studies which will better equip me for future challenges.

I would like to take this opportunity to express my appreciation to the HKIAAT.
**Thoughts from Miss Kwok:**
It is my honour to be selected as the Top Student in this paper. It is a great surprise for me to be awarded with this prize. To prepare for this examination, you need to have a thorough understanding of the examination topics as well as good examination techniques. These can be achieved by practicing past papers and reading the recommended textbook. Let's work hard together!

**Paper 5 – Principles of Taxation**

**Tang Kam Cheong**

Job title: Shipping Clerk  
Company: Hong Shing Holdings Company Limited

Mr. Tang is studying for the Advanced Diploma in Accounting Studies at the Hong Kong School of Commerce.

**Thoughts from Mr. Tang:**
This is my honour to be selected as the Top Student in this paper. I had attained other accounting qualifications before, but I want to advance my career, which is why I have been undertaking the AAT Examination. For me, time management during examination and hard working in preparation are important for examination success. I think numerical computation questions are relatively easy to handle in this paper, and it is therefore not difficult to get most of the marks in this part. However, you should not ignore the essay-type questions which require more effort in your preparation. If you have a good grip on these two parts, you can obtain a good result. I would advise you to review all chapters and practice all past papers. This could help you better understand and analyze the examination trend. Remember, practice makes perfect!
Paper 6 – Fundamentals of Business Law

Tsang Yiu Hang

Job title: Non-civil Service Clerk
Company: Hong Kong Fire Services Department

Mr. Tsang has a Higher Diploma in Enterprise Management from the Hong Kong Institute of Vocational Education. He studied for the examination by himself.

Thoughts from Mr. Tsang:
I am pleased to be selected as Top Student for this paper. Although I am not working in the accounting field, I would like to develop a career in it because accounting is a professional arena. In addition, accounting knowledge is applicable to different industries. I understand that the AAT qualification is well recognized in Hong Kong, and therefore I chose it as the key to open doors for career development and academic studies in this profession.

For my examination preparation, I realized that business law contains some difficult topics which I needed to spend months studying in advance. Therefore I worked out a schedule allocating time to handle office work and revision. I also practised past papers and applied the knowledge gained from my business law studies to real life.

Paper 7 – Financial Accounting

Ngan Hok Kin

Mr. Ngan has an Associate Degree in Business Administration (Accounting) from the Community College of City University of Hong Kong. He studied for the examination by himself.

Thoughts from Mr. Ngan:
Some people say studying is boring. But I think that you can never feel bored if you enjoy the learning process and in return, you earn satisfaction from your achievements. Synergistic effect is important in effective learning. I believe the saying: "Individually dumb, collectively smart". So I try to study with colleagues as this helps us solve problems and helps me to fill in gaps in my knowledge.

In addition, you should learn from others’ experiences. My former lecturer, Mr. Kennix Chiu, inspired me a lot in my accounting study and also my life. He is always pleased to share his experience with his students.

Lastly, in my opinion, having others’ supports and encouragement is the greatest motivation in achieving your goals. You’ll never walk alone!
Thoughts from Mr. Tang:
It is amazing that I received the Top Student award in AAT Paper 8 - Principles of Auditing and Management Information Systems. To be frank, I did not use any special techniques to pass this examination. However, it is important that you should have a thorough understanding of all the topics covered in the syllabus and work hard to review the past papers.

I am going to take the remaining two AAT Examination papers in the coming session and then take the Professional Bridging Examination. I wish all AAT students great success in their upcoming examinations.

Last but not least, I want to take this opportunity to thank my employer, Mr. Ng, who granted me study leave; my colleague, Queenie Kwok, who shared her experience with me; and the support from my girlfriend, So So.