

*Versatile AAT*

## Moving forward to the next career goal



**Name:** Nora Lau  
**Title:** Accounting Officer  
**Company:** Golden Lyca China Co Limited

Nora Lau, accounting officer from Golden Lyca China Co Limited, has done what many hope to do but few have been able to achieve – balancing work, study and family. Here she shares with us how she does it.

### *Why did you choose accounting? What drew you to the profession?*

As I was a science student, I did not study accounting at secondary school. However, I later became more interested in the field because I have a knack for numbers. Also, I have always thought of accounting as an ideal area in which to build my professional career.

### *What are your key responsibilities at Golden Lyca China Co Limited? What are the differences between your current work and accounts clerk positions you previously held?*

After completing the AAT Examination in 2011, I changed my job as planned to gain exposure to a more diversified area. I later joined Golden Lyca China Co Limited in 2012. In this job, I am mainly responsible for accounting tasks involving inventory procedures and accounts receivable. In my previous positions, my responsibilities were merely data entry and clerical duties, whereas now I work on tasks of a more analytical nature in areas such as costing and control.

My current position also involves working and keeping in contact with colleagues from Mainland China. As the mainland accounting system, standards and practices are quite different from those in Hong Kong, I get to learn a lot from working with them.

### *How did you learn about the AAT qualification and why did you decide to undertake the exam?*

I first learned about the AAT qualification through a talk held by the HKIAAT. I came to learn that by taking and passing the AAT Examination, I could go on to the Professional Bridging Examination (PBE) and eventually the Qualification Programme (QP) offered by the Hong Kong Institute of CPAs. This is one of the fastest and most direct way for sub-degree holders to become a Certified Public Accountant. If everything goes smoothly, I hope to achieve my goal of qualifying as an accountant in a few years' time. So when I found a job with little overtime



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requirement, I began my part-time studies for the AAT Examination in 2007. I found that the AAT qualification is a well-recognized one. After completing the AAT Examination in 2011, it greatly boosted my confidence and helped me find another job.

***What have you learnt from studying for the AAT Examination, and how do you apply what you have learnt at work?***

The knowledge I acquired through my studies is very useful in my daily work. For example, Paper 3 "Management Accounting" has equipped me with the required knowledge for dealing with work regarding costing and inventory procedures. My studies for Paper 6 "Principles of Taxation" have enabled me to be clear about the ordinances involved. In terms of auditing, prior knowledge in the area means that I am aware of the procedures involved and can therefore better coordinate with my colleagues from internal control. In general, being well equipped with this valuable knowledge means that whenever I encounter situations where such knowledge is required, I can apply it swiftly.

***What difficulties have you faced while juggling work and studies? How do you face and overcome these difficulties?***

As I have children, it can be quite challenging having to balance limited time between my career, studying part-time and taking care of my family. I believe it is a matter of convincing myself to persevere with the hard work involved throughout this period. In more practical terms, I did not start my studies until I had secured employment in a position at which I did not have to work much overtime. In addition, I think good time management and constant communication with my family are crucial to handling these difficulties.

***Do you have any advice for current students?***

Practicing with past papers is a must for exam preparation. This is the most direct and effective way of revision before you head towards the actual exams. In addition, I find the examination technique seminars held by the HKIAAT very helpful as well, in particular those on the subjects of law and auditing. I also find reading the examiners' reports a useful preparation as they outline the common mistakes made by other candidates and advise of the dos and don'ts for the examinations.

***What are your future plans?***

I have just begun my studies for PBE, which I hope I would complete in the near future. I would also like to try out different aspects of the profession, for example budgeting and possibly auditing, in the future. I hope that gaining more experience and qualifications will have a positive effect on my professional achievements.



### Nora Lau's study and career path

1993-2011	Accounts clerk at various companies
2007-10	Diploma in Accounting at Hong Kong School of Commerce
2009-11	Completed AAT Examination (exempt from four papers)
Jan 2012 to present	Accounting officer at Golden Lyca China Co Limited
Present	Student of Professional Bridging Examination

