

Employer in the spotlight

Written by Foster Yim



Name: Cally Lui

Title: Accounting Supervisor

Company: A non-government organization (NGO)

A good attitude to work makes you shine

Cally Lui, head of the accounting department of a social service organization in Hong Kong, tells us how one of her employees, an AAT graduate, outshines the other colleagues, and why.

Tell us about your organization and the nature of its services.

Our organization was set up in 1952 to serve the poor, especially the socially deprived groups, by advocating justice and humanity. Through our high quality professional services, we bring hope and care to those needed. We run nurseries, education and training centres, and homes for the elderly; we conduct research and advocate policies for the betterment of Hong Kong. We also have projects in the Mainland.

What are your main roles and duties?

We have many centres serving different parts of Hong Kong with a total of 1,200 full-time staff and 500 part-time staff. I head the accounting department of 12 people and we are responsible for the organization's finance. Our workload is very heavy. Every month, I have to update management on the latest financial status.

Are there any differences in preparing accounts for an NGO and for a commercial organization?

There is not much difference in the accounting treatment between NGOs and commercial organizations. We also have to follow the Hong Kong Financial Reporting Standards. However, we have to prepare additional financial reports in accordance with the requirements of different funding bodies. In general, we prepare financial statements for the organisation's accounts on an accrual-basis. For government funded accounts, we use the cash-base approach and there is no depreciation. Therefore, we have to prepare additional sets of reports for meeting such funding requirements.

We have a tighter reporting schedule than commercial organizations as we have more deadlines to meet. For example, the deadline for submitting audited financial statements to the Education Bureau is in February while the Social Welfare Department is in October. In addition, we need to submit financial statements of each social service project carried out to the relevant funding body based on the project commencement date.



**What is your impression of the HKIAAT graduates working in your organization?
What are their roles and opportunities?**

I have a very good impression on the working performance of our staff who is an AAT graduate, Dennis Chan. Compared with his colleagues of the same rank, he is more proactive and eager to learn.

When I interviewed him for the post, he gave me the impression that he was the sort of person who would treat his job seriously. On the contrary, many other candidates gave me a more 'laid-back' attitude, possibly due to their misconceptions about NGOs, treating us like a holiday camp. After he joined us, Dennis was assigned only to take care of the petty cash. In less than a year, with his solid accounting knowledge obtained from studying for the AAT examinations, continuing education and his working experience, he was assigned the tasks of handling the headquarter's receipts and testing the accounting system. The two new tasks required a thorough understanding of our organization's funding sources and their special accounting treatments, and Dennis performed these tasks very well. In the system testing, for instance, he put himself in the position of a user and made suggestions for improvement, delivering the way I wanted without much guidance and instruction.

Dennis is a quick learner and performs well in the tasks he is assigned. For these reasons, I assigned him more complicated jobs much earlier than I did with the others, exposing him to more duties to develop his skills. I believe his fundamental accounting knowledge attained from the AAT qualification has a role to play here.

Do you think his ability can be attributed to the professional training he received from studying for the AAT examinations?

Yes, for sure. Consider the system testing task again. If he had not been equipped with the professional knowledge from his studies, Dennis could not have employed his good sense and translated his observations into deliverables. Whenever he encounters problems, he always tries to analyze the situation and then discuss it with his colleagues. I think this capability is the result of his professional training.

**What kind of recruitment requirements do you have for the accounting staff?
What skills and attributes do you expect your staff to have?**

As I mentioned before, good attitude is important. We expect the candidates wanting to work in NGO as an accounts clerk to have a diploma in accounting plus two years' experience in handling full set of accounts. A professional qualification, like the AAT, will always stand out.