

A rewarding beginning for a fruitful future

Over the years, the AAT qualification and Professional Bridging Examination (PBE) have provided a very good vocational path and an alternative opportunity for accounting technicians to continue on to a professional career. However, the changing needs for accountancy services and the state of the employment market have made tertiary education, in particular a bachelor's degree, a perceived necessity for a growing number of individuals.

The Bachelor of Professional Accounting with Honours (BPAHB), a collaborative programme offered by the Hong Kong Institute of CPAs (HKICPA) and The Open University of Hong Kong (OUHK), provides a quality educational environment for AAT graduates to earn a wider spectrum of knowledge and prepare them for further career advancement in today's competitive environment. A committed AAT, Connie Li, talks to us about how she completed the programme with flying colors.

A programme designed to meet changing manpower needs



Connie Li, completes the BPAHB programme and PBE with flying colors.

Connie Li, currently an accountant at Jewelex Hong Kong Limited, was a vanguard student of the BPAHB programme. "When I completed the AAT Examination, I struggled very hard in choosing between pursuing a vocational qualification, PBE or studying for a traditional degree. I finally decided to choose the BPAHB programme over similar ones because the curriculum fits in nicely with what is examined in the PBE. This programme integrates academic knowledge with elements of the professional examination, which I believe could further enhance my ability in mastering the HKICPA Qualification Programme (QP) studies in the future," says Connie. Despite her busy work schedule, Connie was awarded one of the winners of the OUHK Council Medal and was also the Top Student in Paper II Management Accounting and Finance of the PBE.

The HKICPA has adopted a graduate entry policy for its QP. In line with this policy, HKICPA provides a pathway for AAT graduates to attain a degree.

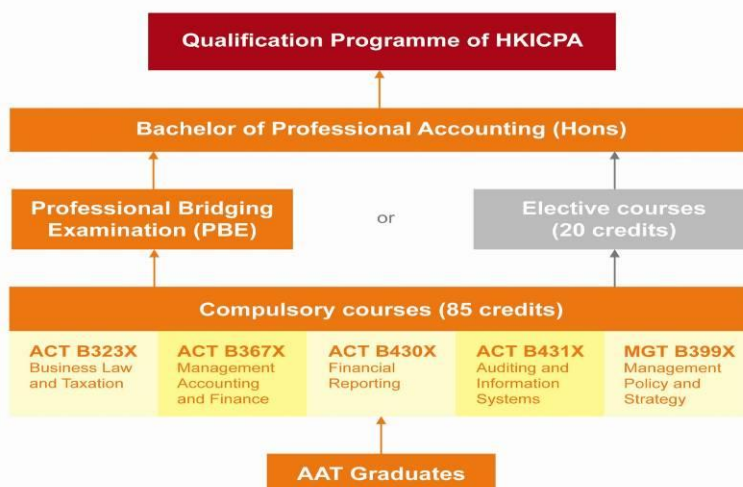
"Degree study is no longer exclusively for an elite group of people. It should be available to those aspiring to it. This is why we are collaborating with OUHK in organizing this programme," says Jonathan Ng, Acting Executive Director, HKICPA. The BPAHB programme aims at helping committed AATs achieve two important goals: acquiring a bachelor's degree and obtaining a professional qualification via the PBE, thus being better equipped for studying QP.



Jonathan Ng says the BPAHB programme can further upgrade the professional level and competitiveness of AAT graduates.

The BPAHB programme consists of five courses for 85 credits; four of them are closely aligned with the PBE, while the fifth course is management. The BPAHB programme is neither a distance learning programme nor a full-time programme. Instead, it is a blended teaching experience, with OUHK providing course materials and face-to-face contact hours between teachers and students in the form of lectures and tutorials. " Courses are taught by full-time university lecturers, and they remain in strict control of the quality of the teaching as well as all assessments," explains Dr. Lynne Chow, Strand Leader from Lee Shau Kee School of Business and Administration of OUHK.

Overcoming challenges with prioritization and dedication



BPAHB students may either choose to complete the HKIAAT Professional Bridging Examination or 20 credits of elective courses.

This part-time programme first started taking in AAT graduates in September 2009. One of its distinctive features is flexibility, which is extremely important to part-time students. The course duration is usually between two and four years. According to Dr. Chow, diligent students can take PBE in the June session after finishing the BPAHB syllabus and internal exam in May. The curriculum is a good fit with the PBE examination schedule, meaning students are on a fast track to becoming a CPA without wasting their time.

Unlike other full time top-up degree programmes, many of the BPAHB programme students are working adults. "Most of the part-time students possess a clear goal and a strong sense of commitment to achieving it," observes Dr. Chow. "However, they also face the dilemma of not being able to find enough time for their studies. With work and family dominating large portions of their lives, it is common to see fatigue on their faces during class." Connie was no exception. "Most, if not all, of my holidays and personal time have been dedicated to my studies," she recalls. "Entertainment was usually out of the question. Sometimes I even had to leave work early to get to class. Luckily my supervisors were very understanding and supportive of my studies."

Classes are scheduled for the evening or on Saturdays, and Dr. Chow encourages students to go to as many of the classes as possible. "You can interact with other students and get an immediate response in lectures and tutorials; these factors are very helpful in your studies," she says. She also thinks that time management is crucial for all part-time students. Priorities have to be set according to one's goals, in order to get the most out of limited time. Connie agrees. "The programme is not hard to get into, but it's not easy to finish either. To succeed, you must be ready to put in the time and effort, and be prepared to make the necessary sacrifices."

Part-time students on the BPAHB benefit from the same support that is available for their full-time counterparts. For instance, they can use course materials when preparing for the PBE. "The internal exams are held under conditions that are as similar to the external exams as you can get," says Connie. "This is not only a good practice for the PBE right afterwards, but also beneficial for any future external exams such as QP."

Students on the programme are eligible to apply for the government-funded Non-means-tested Loan Scheme, while the university also offers interest-free tuition loans to students in need. Other privileges include use of school facilities such as school libraries, study rooms, as well as an Online Learning Environment that allows students to pose questions, submit coursework, and interact with teachers as well as one another.

Leading the road to success and a bright future



"In my opinion, this is a special programme," Dr. Chow comments. "Although there are not many courses in the curriculum, but the coverage of each course is extremely wide." In fact, studying the BPAHB is by no means a slow process. The average Higher Diploma graduate would have to spend two years in full-time studies in order to complete a comparable degree programme. Accomplishing everything in a two-year part-time schedule is no mean feat. But it is Dr. Chow's belief that with the well-planned curriculum, as well as effort from students, this goal can be achieved.

This high quality programme has already produced several Council Medal recipients. This is an honour which is only awarded to the most accomplished First Honour students among all business programmes in the school. In addition, the programme has seen students excelling in the PBE. Connie Li is one of them – she was a PBE Top Student.

Connie believes that incorporating the PBE into the syllabus is really useful and practical. “As a part-time student, it is very satisfying that I can actually apply what I’m learning in my everyday work,” says Connie. “And at the same time, I’m also able to revise exam concepts while working.” This is because in a wide variety of areas, ranging from consolidation of accounts, related parties disclosure to taxation, the practical nature of the PBE proves useful in daily tasks which part-time students such as Connie face.

Furthermore, the PBE also serves as a good, solid foundation upon which further accounting knowledge and examination skills can be accumulated. Having just begun her studies for the QP under the HKICPA, Connie knows about this advantage first hand. Equipped with the experience and knowledge she has gained from the BPAHB degree programme as well as the PBE, Connie may well be turning over a new page of her career development and heading towards a bright future in her professional life.