



Employer in the spotlight



Name: Roy Lo

Job Title: Partner of Assurance and Business
Advisory Services

Company: SHINEWING (HK) CPA Limited

Roy Lo is a Partner of SHINEWING (HK) CPA Limited, and a previous HKIAAT Examination Committee member. He speaks to us about the AAT syllabus, recognition of the AAT qualification, and what makes him hire AATs.

Tell us about your company and the nature of its business.

I am a business partner of SHINEWING (HK) CPA Limited. We provide accountancy services to private companies and listed companies, with about 60 percent of our clients falling into the latter category.

What are your role and duties in the firm?

My responsibilities fall mainly into two areas. I am a partner in the audit department and I oversee business there. I am also involved in marketing and in the external side of our company business or communications – liaising with other parties, government offices, and associations. I am involved in recruitment as well.

What are your thoughts on AAT syllabus?

I was a member of HKIAAT Examination Committee. I have seen the syllabus modified to keep up with developments in the market and in the accounting field to reflect the skills expected of an accounting technician. We also tailored the syllabus to meet the needs of the future. We added English communication to the syllabus as we foresaw the important role the language skills play in the globalizing world.

Another significant development was the introduction of accounting software skills. The knowledge of IT is indispensable in any accounting practice in nowadays business. We saw the need for AAT members to acquire this knowledge and it was



included in the syllabus. From then on, employers became convinced that training at AAT was not only something relevant to their business; it was essential. That was a great boost to our recognition.

What are your thoughts on the AAT's recognition, popularity and the benefits of being an AAT graduate?

The AAT provides a way for those who have rich accounting experience but lack of proper academic qualifications to become accounting professionals. AAT provides hope and opportunity to those who want to continue on a professional career path but who, for one reason or another, did not quite make it on the academic path. I think the AAT approach is a good one as it encourages self-motivated learning and provides a means for students to add value to themselves.

What skills do you expect a quality accounting technician to have? Do you think the AAT examination can help acquire those skills?

AATs work on the front line. They must know exactly what to do given an accounting assignment not only conceptually, but also in a practical way. Having the proper computer skills is a case in point. AATs are helping the company to implement and complete many different types of assignments. Of course analytical and conceptual skills are also needed in accounting. Quality AATs are equipped with the practical know-how related to accounting such as in auditing, taxation, finance and company law. This kind of practical knowledge is important. If AATs want to move up the job ladder they need to equip themselves with the so-called soft skills such as communication, teamwork and so on. The AAT examination does a good job of ensuring that they can master many of the different skills required.

Do you think a professional qualification is important when hiring accounting technicians?

A professional qualification is very important these days. Hiring someone without the right professional qualifications can be very costly for the employer as he has to train the technician in everything right from the start. But without professional qualifications, it will be more difficult to find work.