



Versatile AAT

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Time tells the importance of a good foundation in accounting!

Degree holder Gloria Tam tells us why she opted for the AAT qualification and how she applies the knowledge gained from her AAT studies to her accounting work.

Tell us about your academic background.

I graduated with a top-up degree in International Business offered by Southern Cross University, Australia. I did not choose to study accounting at school because I was afraid of mathematics and of dealing with numbers. It was not until I started to work at my current employer that I found myself gaining a new insight and interest in this field. Because of this interest, I started studying for the AAT examinations two years ago.

What is your career history?

After graduating from university I took on an administrative role at Chevalier Group. After several months' trial, I decided that this was not the right direction for me, so I moved to my current employer, Tradelink Electronic Commerce in 2006. Working here gave me my introduction to accounting. I have subsequently become more interested in accounting and decided to focus on this as my lifetime career.

What are your main duties in Tradelink?

There are more than 200 people in the company, nine of whom are in the accounting department. I work under the assistant manager and senior vice president of the three-person payment team. My daily duties include handling petty cash; account entries (on a prepaid and accrual basis); organizing telegraphic transfers (such as cashier orders and foreign currency); performing bank reconciliations; and issuing cheques, vouchers and receipts. Most important of all, I have to do the daily settlements in accordance with the specific format required by the government.

What made you to choose the AAT qualification? How does the knowledge you gained from the AAT syllabus help with your daily work?

I didn't know much about the benefits of the AAT qualification at first. My friends recommended the qualification to me. Once I had considered the details, I found that it gave me flexibility to take the examinations according to my work schedule; also the price was affordable. Most of all, the qualification is recognized in the business world.



As an AAT graduate in 2009, I am well grounded in current accounting knowledge and know that the AAT syllabus has a very practical application to my work. Out of the seven papers I took, I think Paper 7 "Financial Accounting" is most relevant to my daily duties, especially the knowledge I gained in preparing consolidations and reading annual reports; I knew little about these areas before studying for this paper.

Did you face any difficulties in the process of acquiring the AAT qualification?

Managing my time between work and study was the hardest part. On many nights, I had to burn the midnight oil. Sacrifices are unavoidable: where there's no pain, there's no gain. Sometimes I even cut out my lunch time to study and practise past papers.

As a degree holder, you could have pursued other qualifications rather than the AAT. Why did you still decide to take the AAT Examination?

I could have studied for other qualifications, but I wanted to lay a solid foundation in accounting and a progressing and promising route for myself. That's why I opted for AAT. Success in these examinations has taken me to the next level, the Professional Bridging Examination. I have passed the halfway point and am glad to be awarded the top student prize in PBE Paper III. Now, I am near the final destination, awaiting the results of the two remaining papers.

What are your career plans for the future?

Within five years I want to obtain the status of Certified Public Accountant from the articulation route provided by the HKIAAT.

Gloria's study and career path

Year	
2004-2006	Studied Top-up degree in International Business offered by Southern Cross University, Australia
2006	Worked as an Administrator in Chevalier Group
2006-current	Employed by Tradelink Electronic Commerce Limited as an Accounts Clerk
2007-2008	Embarked on the AAT Exam (with exemption from Paper 3)
2009	Undertook and passed PBE Paper I and III
2010	Undertook PBE Paper II and IV and awaiting results