



### ***Versatile AAT***

***Written by Foster Yim***



**Name: Gloria Tam**  
**Title: Accounts Clerk**  
**Company: Tradelink Electronic Commerce Limited**

### ***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