



***Employer in the spotlight***  
***A truly practical qualification***

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Attaining the AAT qualification is regarded as an efficient platform for young accounting personnel to transform themselves into the kind of talent the accounting profession needs. Miranda Chang, partner of Ho Tak Sang & Co, tells us from the employer's perspective how her team member Pansy Lau has shaped up for the profession from a minimal accounting background via the AAT qualification.

***Tell us about Ho Tak Sang & Co.***

Ho Tak Sang & Co is a CPA firm which provides a diverse range of services including accounting, auditing, tax consulting, business support and financial advisory. Our clientele are mainly trading, manufacturing, investment holdings, consultancy and professional service companies and some charitable institutions. The firm is growing in size and has 13 staff led by three partners. My team has four staff under my supervision. Pansy performs her role as an accountant and helps me to assist other new and junior staff.

***How long has Pansy been working directly with you?***

Pansy has been working with me for about six years now. She firstly joined us as a receptionist, taking an administrative role. Although she has not received any formal accounting training before joining us, we were impressed by her numerical sense and her interest in accounting. When she showed the determination to acquire an accounting qualification, I thought we should give her a chance to gain some experience by assigning her more accounting related duties.

***When and how did you learn about the AAT qualification?***

I learnt about the AAT qualification from Pansy as well as from candidates during job interviews. The AAT qualification has become a popular qualification for accounting personnel, and is something which employers including myself significantly value.



***What are your views on the AAT examination syllabus? Is the coverage comprehensive enough?***

From the questions that Pansy raised during her day-to-day work and when she prepared for her examinations, I came to realize that the syllabus covers a diverse range of disciplines. The comprehensive coverage means that students who pass this examination are well-rounded accounting technicians. The most useful part for Pansy was accounting and taxation, as this relates closely to her job duties. It was also beneficial for her to gain exposure to business law because our clients sometimes need advice on legal issues. The AAT Examination as a whole is very practical and is tailor-made for the Hong Kong environment. All the knowledge that students learn from the preparation process can be applied to their work.

***What do you think about Pansy's job performance, both before and after taking the AAT Examination?***

Pansy is hardworking and a fast learner, and she is able to handle tasks assigned to her independently. From the time she became an accounts assistant, I could see she was putting a lot of efforts into her studies for the AAT Examination. After passing all the AAT Examination papers, Pansy has become more confident about accounting, and I think she has a genuine understanding of the many different aspects which an accountant's job entails. Pansy is competent at applying accounting concepts and theories to real business situations. That impressive quality convinced me that she should be promoted to be our accountant.

***What are Pansy's main duties now?***

Pansy's main duties include providing book-keeping and taxation services. She is also responsible for completing salaries and profit tax returns. Recently she has been assigned the task of cash management for our clients and I can see she is managing this new task quite independently. As part of our firm's middle management, she needs to coach our new joiners and ensure that the team is working up to the company's standards and yielding timely and quality deliverables. I think she has done very well so far.

***What kind of requirements does the firm have of its accountants?***

Accounting work at the entry level can be seen as tedious by many people but it is actually a crucial part of any business. So we look for passionate, meticulous and well-organized people who are interested in developing a long-term career in the profession.

Demand from clients is higher than before; not only as regards the quality but also the variety of services required. For instance, we have recently been asked about employment contracts, which has traditionally been more of a legal than an accounting matter. So we need all-round accounting professionals – something which studies for the AAT qualification cover very well. Having a professional qualification is important as it serves as a benchmark which indicates that the applicant has met a certain level of competency in the profession.