

Versatile AAT
Written by Foster Yim



Name: Johnson Ng
Title: Assistant Accountant
Company: Best Fine (HK) Ltd

AAT is flexible, affordable but professional!

Johnson Ng, AAT Examination graduate and top student of Paper 8 in June 2009 session, talks about his journey of achieving excellence via AAT, a qualification which is time-flexible, affordable and professional.

Why did you choose accounting as your career?

I have been studying accounting since my forth form. I think it suits my gentle character well. After Form 7, I started working in the accounting field. I started studying for the AAT Examination in 2002, but quit after finishing two papers. I re-gained my momentum in 2007 and completed the remaining six papers in two years. Now, I am studying for the PBE.

Tell us your current position and main job duties.

I have been working in Best Fine (HK) Ltd since 2005. My main job duties are to check invoices of different shipping orders and to prepare shipment reports for my senior. I am also responsible for the accounts payable. I need to consolidate all the details of products, manufacturers and unit prices and then prepare the invoices. These cover several millions US dollars of turnover.

Unlike the practice in many freight forwarders, the bills of lading are handled by our shipping department rather than the accounts department. I need to check the accuracy of those orders thoroughly when preparing the reports since they play an important part in the company's cost analysis.

Have you worked in other companies before?

Yes, right after matriculation, I joined a doll manufacturing company called Elson Industries Limited, working as a junior accountant. After two years I went to work for a small garment company, called Po Sang (HK) Trading Limited. I was responsible for its full set of accounts, letters of credits and bills of lading, as well as other administrative functions.



What made you move to Best Fine (HK) Ltd?

The reasons are twofold. First, long working hours: in Po Sang, working over-time was very common. Very often I had to work until 6 p.m on Saturday. The time is more flexible here and I have more time to prepare for the professional examination. Second, prospects: Best Fine is an international company where I gain from a much wider exposure. The business scale is simply incomparable to my two previous companies.

How does the knowledge you gained from studying the AAT syllabus transfer to your daily work?

The all-round and practical nature of the AAT Examination syllabus has upgraded my accounting level and professionalism in general. My last employer used MYOB and when I completed the papers related to computerized accounts and management accounting, I was able to instantly apply the knowledge to my work. Today, I have already consolidated the knowledge gained from the AAT qualification and can apply this to my daily work effectively.

What made you choose the AAT qualification at the first place?

The advantages of pursuing the AAT qualification are that it is time-flexible, affordable and professional. When I was deciding what course to take, I worked out that if I took a higher diploma or anything comparable, I would need to spend three years and \$50,000 to \$60,000. I simply could not afford that. The AAT qualification has the added advantage that it provides a pathway to the CPA qualification, and is a valid qualification in its own right at a lower cost in terms of time and money.

What problems did you face in the process of acquiring the AAT qualification? Do you have any study tips for current students?

Time management is always the biggest challenge for all part-time students. When I first started studying for the AAT Examinations, my results were not particularly outstanding since I solely relied on the textbooks and the preparatory courses. I found this was not effective enough. But after a few years' work experience, I learned the importance of being target-oriented and therefore I improved my study techniques, putting more emphasis on doing past papers and brushing up my examination techniques. Because of this, I obtained much better results.

What will you do next?

Apart from gaining a professional qualification, I also want to study a degree course to further enhance my marketability. With the AAT qualification, I have just enrolled to Napier University for a top-up degree programme. It will start in October. I am also taking PBE in parallel. I understand this can be hard, but I believe that my studies should complement each other.



Johnson's study and career path

	Year
Graduated from F.7	2000
Employed by Elson Industries Limited as Junior Accountant	2000-2002
Employed by Po Sang (HK) Trading Limited as Account/Bills Clerk	2002-2005
Undertook and passed AAT Examination	2002-2009
Employed by Best Fine (HK) Limited as Accounts Clerk / Assistant Accountant	2005-current
Undertaking PBE	2009-current