



Versatile AAT

Working hard and studying smart



Name: Chorus Cheung
Title: Accounts Clerk
Company: Winnitex Limited

With determination and good planning, it is possible to juggle work, studies and family all at the same time. Top student Chorus Cheung tells us about the key to her success through the AAT qualification and beyond.

Why did you choose accounting? What drew you to the profession?

Before enrolling on a diploma programme in accounting and information technology offered by YMCA College of Continuing Education, I had studied accounting for several years during my pre-vocational college courses. I am talented with numbers and obtained good results in my accounting studies. The satisfaction I got from solving accounting problems led me to continue with my pursuit in accounting.

The accounting profession offers stability, which I consider it to be the most important factor in choosing a career. Being a mother of two children, who depend on my care, stability is of paramount importance in my career choice.

What are your key responsibilities at Winnitex Limited?

Winnitex is a textile manufacturer specialized in weaving, dyeing, and finishing. Our customers are mainly located in Hong Kong, the US and Canada. I work in the credit control department. My major duties include supervising billing operations in accordance with our corporate credit policy, following up customers' payments, controlling day-to-day banking operations and preparing reports for management review. Due to our diversified customer base, we also help the sales department in making recommendations on payment terms, e.g. cash on delivery or tele-transfers. I also need to liaise with the sales department to resolve customer disputes.

Why did you decide to undertake the AAT Examination?

My reasons for choosing the AAT qualification are threefold. Firstly, it is the most economical route to becoming a Certified Public Accountant (CPA), which is my ultimate goal. As a graduate of an HKIAAT accredited programme, I was entitled to exemption from certain AAT Examination papers and therefore I was able to obtain the qualification much quicker. Secondly, the AAT qualification offers an articulation pathway to professional development in CPA and further studies. Thirdly, its wide coverage and practical nature opens up a wide number of opportunities and choices for my future career.



What have you learnt from studying for the AAT Examination, and how do you apply what you have learnt at work?

The AAT qualification provides students with a range of practical knowledge which can help in solving various problems that come up in my work. This knowledge gained from studies ranges from professional jargon to applications concerning daily tasks.

For example, during my studies for Paper 6 “Fundamentals of Business Law”, I learnt about the concepts of offer and acceptance which are required in contract. This knowledge is vital for every business. Another example is how to use the enterprise resources planning (ERP) system, which I learnt from my studies for Paper 8 “Principles of Auditing and Management Information Systems”. Although the software used in our company is not exactly the same as that introduced during lessons, the fundamentals are very similar.

What difficulties have you faced while balancing your work and studies? How did you overcome these difficulties to be awarded the top student in Paper 6?

The answer is time management. Sometimes I had to sacrifice lessons when I needed to work over-time or to take care of my children. I could spare time to study only when my children had finished their own homework and gone to bed. To keep up with my studies while balancing work and family time, I had to learn to study carefully and to develop study methods that were both effective and efficient.

For instance, in Paper 6, I found it easier to follow and understand the concepts if I were able to visualize the cases as a complete story. For subjects such as auditing that are relatively more difficult to master, I would try to link different theories to aspects of my work that I had come across in practice.

What are your future plans?

I have just enrolled on the Edinburgh Napier University BA (Hons) in Accounting programme. I hope that my competitiveness in the job market can be enhanced by attaining a degree. If possible, I would like to join a company which offers a stable environment so that I can continue to study and to spend more time with my kids.

Chorus Cheung's study and career path

2003	Graduated from Form 7
2004-07	Diploma in Accounting and Information Technology from the YMCA College of Continuing Education
2003-07	General clerk / Accounts clerk in various companies
2006-2010	Passed Accredited Accounting Technician Examination Papers 1 and 6 to 8 (exempt from four papers)
2007-present	Accounts clerk in Winnitex Limited
present	Enroled on Edinburgh Napier University, BA (Hons) in Accounting, awaiting result