

## ***Versatile AAT***

***Written by Isabella Lam***



**Name:** Frankie Fung  
**Title:** Accountant  
**Company:** Advance Heat Products Ltd

### **AAT qualification – The route for a promising accounting career**

Frankie Fung, our featured AAT for this month, shares his experience in pursuing an accounting career from being an accounts clerk to becoming an accountant in a SME.

#### ***What are your current job duties?***

Advance Heat Products Ltd is a subsidiary of Advance Thermo Control Ltd, and produces heat products, such as heat pads and heat cables. I work at the company as an accountant. I am mainly responsible for preparing statements of comprehensive income and cost accounting reports, compiling and analyzing financial information and reviewing budgets. I need to liaise with the external auditors. I also travel to our mainland office on a weekly basis for internal audit purposes, for example, to check for arithmetical accuracy, to review files to ensure that authentic documentation has been provided for transactions.

#### ***How long have you been working in the current company? What was your previous work experience?***

I joined the company in July 2008. Before that, I worked in an electronics manufacturing company for ten years, after passing the HKCEE. I started work there as an accounts clerk, and was promoted to assistant accountant a few years later.

#### ***Have you studied accounting before enrolling as an AAT student? Why did you choose to develop your career in accounting?***

I studied Principles of Accounts at secondary school. At that time, I decided to pursue accounting as my career. I believe it is a profession with stable income and a clear career path.

#### ***Why did you choose to study for the AAT qualification? What was the main attraction in attaining the AAT qualification?***

After graduating from secondary school, I studied for the AAT examination. One of the merits of taking AAT examination is flexibility. Candidates do not need to complete the papers in sequence, and are allowed to take the examinations at their own pace. It is especially suitable for busy working adults or those who need to travel frequently.



The AAT qualification is a door opener. It helps sub-degree holders like me to join the accountancy profession and to develop a promising accounting career. It has also provided me with many options for further study. I am planning to apply for the Bachelor of Professional Accounting with Honours organized by the Hong Kong Institute of CPAs and the Open University of Hong Kong this year. As an AAT graduate, I am eligible for direct entry into this programme.

***What was the most challenging aspect of working towards the AAT qualification?***

I took preparatory courses for some papers when studying for the AAT examination, but most of time I studied by myself. Among the eight papers, I found Paper 6 “Hong Kong Business Law” the greatest challenge as I did not have any legal knowledge before studying this paper. However, the knowledge that I gained from studying for this paper is very helpful for me to take up more managerial tasks in the future.

***Is the knowledge you have gained from the AAT studies helpful in your work?***

Yes. My knowledge of auditing and taxation gained from the AAT examination enables me to understand what an auditor needs, and I can prepare all the required information beforehand. Meanwhile, the business communication skills I learnt from the examination are useful for report writing, and help me better communicate with my colleagues and other stakeholders.

***What is the next step in your career and study plans?***

In the next few years I will focus on my degree studies. I also want to enrich my knowledge of taxation in China through my practical work experience in our mainland office. This is important as it helps me in my work in the mainland.

***Do you have any advice for AAT students?***

Practice makes perfect. I suggest AAT students spend as much time as possible practising past papers in order to familiarize themselves with the form and style of the AAT examination. I would also advise them to take quality revision courses to help their all-round preparation.

**Frankie’s Study and Career Path**

Graduated from F.5	1996
Retook the HKCEE	1996 – 1998
Accounts Clerk / Assistant Accountant – Kendy Enterprise Limited	1998 – 2008
Undertook and passed Accredited Technician Examination	1999 – 2008
Accountant – Advance Heat Products Limited	2008 – current