



Versatile AAT – Mika Endo
Expatriate develops an accounting career in Hong Kong

Written by Aldric Chau



Name: Mika Endo
Title: Senior supervisor
Company: Kintetsu World Express, Inc

A city with talent from everywhere

As a cosmopolitan city, Hong Kong is the hub where international talents gather to make the most of the many opportunities available. With its premier geographical location, well-developed infrastructure and favourable foreign investment policies, Hong Kong is the choice of preference for numerous investors setting up their offices, and this creates a constant demand for accounting services. AAT graduate, Mika Endo, a Japanese national who grew up in Hong Kong, is now working as a senior supervisor in Kintetsu World Express Inc. (Kintetsu), a Japanese logistics company with more than 20 subsidiaries in Asia-Pacific region.

Mika's family emigrated to Hong Kong when she was four. She was educated first in Hong Kong, then moved to the United States for her tertiary education. Having majored in psychology with a minor in computer science, Mika was not exactly planning for a career in accounting.

Career change: from sales to accounting

Having freshly graduated and returned to Hong Kong, Mika took her first job in a Japanese information technology company serving as a sales assistant. She soon found that a sales job was not what she was after. Then she joined Kintetsu as a general assistant. With her computer knowledge, she was assigned the tasks of preparing and analyzing the monthly financial statements for various subsidiaries. This was not an easy task for an accounting novice. She took a book-keeping course to acquire basic accounting knowledge. As her interest in accounting grew, she undertook the AAT Examination as a testing ground for her career aspiration. She chose to pursue the AAT qualification since it covers a wide spectrum of basic accounting and business knowledge as well as meets Hong Kong business needs.

Offering great flexibility

During her studies for the AAT Examination, Mika found Paper 3 "Management Accounting" and Paper 6 "Fundamentals of Business Law" the most challenging subjects. She explains that these two subjects require more than just calculations and understanding of concepts; they also involve an abundance of terminology. However, as she spent more time in preparing for these papers, she learnt a great deal from her studies.



As an expatriate working in Hong Kong, Mika finds that the AAT qualification is very flexible. It offers an opportunity for self-learners to arrange their schedule according to their own needs and study progress. It is suitable for expatriates like her as they do not need to attend classes, which are mostly conducted in Cantonese.

Practical at work

Mika is currently responsible for two main areas – internal audit and financial budgeting. From the AAT Examination Paper 8 “Principles of Auditing and Management Information Systems”, Mika has learnt how to check whether a company complies with accounting requirements. As regards financial budgeting, where much of her knowledge directly comes from her studies in Paper 3 “Management Accounting”, she is now good at identifying the financial and non-financial information in planning, control and decision-making purposes. Equipped with good cost concepts, Mika can now plan how to utilize the budget granted by the headquarters more effectively in different subsidiaries.

Mainland exposure

Speaking Japanese, English and elementary Mandarin, Mika is occasionally sent to the company’s mainland China offices to conduct audit so as to ensure the subsidiaries are following the headquarters’ guidelines. What challenges Mika here is not the language barrier, but how the accounting standards are interpreted and executed differently across the border. However, she enjoys this exposure and is interested in studying the operations at the logistic centers and suggesting how costs can be minimized to achieve maximum efficiency.

Mika completed two Professional Bridging Examination papers in late 2010 and she hopes to finish the other two papers as soon as possible. Her next career step will be to take the Qualification Programme and then become a CPA so as to make further contribution to her employer. She knows that the AAT qualification has laid a strong foundation for her to reach this goal.

Study tips

Mika’s advice to fellow students studying for the AAT Examination is to work on a realistic study plan based on their educational background and work schedule. Stick with the plan in achieving milestones before the examinations. In addition, it is vital to go through the past examination papers, at least twice, in order to be familiar with the format and content of each paper.

Mika Endo's study and career path

2000	Obtained a degree in psychology in the US
2003-current	Assistant / senior supervisor in Kintetsu World Express, Inc
2008-2010	Undertook and passed AAT Examination (Papers 1 to 8)
2010	Undertook and passed two papers in the Professional Bridging Examination