

## ***Versatile AAT***

### **Benefit from recognized and all-rounded professional qualification**



**Name:** Christine Li  
**Title:** Senior Accounting Officer  
**Company:** A listed property developer

In today's competitive market, one of the success ingredients is having a well-recognized and practical qualification that will get your career on the right track. HKIAAT fellow member, Christine Li, tells us about how to choose the right qualification for yourself and the key to attaining it.

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

I studied Principles of Accounts at secondary school and found this to be the easiest subject for me to handle. This induced my initial interest in the accounting profession. Also, every company needs to handle accounting matters and the demand for accounting personnel is steady, which makes accounting a good career choice.

#### ***What are your key responsibilities at your current company? How are they different from your previous positions?***

I am a senior accounting officer at a property developer listed on the Hong Kong Stock Exchange. The company's core business is property development in Mainland China. I work mainly on preparing the company's monthly trial balance and supervising two subordinates in issuing cheques and preparing journal entries for the Hong Kong operations. I need to manage and verify accounts between the company's Hong Kong operations and its Mainland Chinese counterpart. In addition, I help my superiors in preparing consolidated accounts, interim and annual financial reports.

My current tasks are very different from my previous employment. My previous employer was a financial services provider in Hong Kong and there I mainly worked on the full set of accounts and on securities-related matters. The main distinction is that now I have to handle the accounts for Mainland China as well as for Hong Kong operations.



Hong Kong Institute of  
**Accredited Accounting Technicians**  
香港財務會計協會

### ***Why did you decide to undertake the AAT qualification?***

I first heard about the AAT qualification from advertisements. After working in the accounting field for years with only the Hong Kong Certificate Education Examination qualification, I was looking for a professional qualification that is both well-recognized and well-connected to further advanced qualifications in the accounting profession. The AAT qualification struck me as fulfilling these requirements. The syllabus is well rounded with focus on various technical aspects that are useful in practical situations. The flexibility of the study route for the AAT Examination was attractive as well. It allowed me to complete the examinations at my own pace according to the conditions of my job. Last but not least, the fees were affordable.

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

One of the most valuable outcomes I got from studying for the AAT Examination is having an in-depth and clear understanding of accounting concepts and standards. This enabled me to familiarize myself with accounting terms and jargon. I also learned the underlying principles behind these terms. This accounting knowledge enhances my work efficiency.

Among the subjects, I find the content of AAT Examination Paper 5 “Principles of Taxation” and Paper 7 “Financial Accounting” particularly useful and relevant in my day-to-day work.

### ***How do you cope with balancing work, studies, and family? Do you have any advice for current and prospective students?***

Time management plays a crucial role in part-time studies. I realized that I had little time and energy left after work. I therefore focused on revising the sections that I considered to be important after a thorough study of the entire subject. It is essential to make good strategic use of time over weekends for concentrated revision.

I think past papers are very useful resources, and students should make full use of them in order to best prepare themselves within a limited period of time. In addition, I would also caution against students being too selective in their revision. While it may seem relatively easy and time-saving to pick only a certain number of topics to focus on in your revision, a holistic review of all subjects is essential for passing the papers as it helps you link concepts and obtain a clearer picture of the subjects. Moreover, I think it is helpful to study textbooks and reference books beyond the confines of the syllabus. In my opinion, this not only ensures that you have a comprehensive understanding of the subjects required, but also gives you an edge in the exams.

### ***What are your future plans?***

I still have two more papers to complete in the Professional Bridging Examination. After that, if time allows, I will consider pursuing the Qualification Programme offered by the Hong Kong Institute of Certified Public Accountants.



### *Christine Li's study and career path*

1991	Form 5 graduate
1991-1998	Accounting Officer at a financial services provider
1998-2011	Accounting Officer at a property development company
2011-current	Promoted to Senior Accounting Officer
2003	Completed eight AAT Examination papers
2005-current	Fellow member of HKIAAT
2009-current	Taking Professional Bridging Examination

