



### ***Versatile AAT***

***Written by Foster Yim***



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#### ***Determination makes successes***

Christy Leung talks about her pathway to the AAT qualification and how she finds the qualification useful for her daily work and career, which leads her closer to her dream of being an accounting teacher.

#### ***Tell us about your academic background.***

Since the fourth form, I have been interested in accounting because I am good at dealing with numbers. I intended to study accounting but my results at Hong Kong Certificate of Education Examination were not good enough for me to enrol into the highly competitive accounting programme offered by the Hong Kong Institute of Vocational Education (IVE). Therefore, I took an alternate course – a diploma programme in business promotion and event management.

#### ***How did you find out about the AAT qualification?***

After graduating from IVE in 2007, I joined Daniel & Co., a leading toys wholesales company, working as an accounts clerk, and stayed there for around three years. I was responsible for the accounts payable. I wanted to develop my career, so I enrolled in the diploma course in accounting studies offered by the Hong Kong School of Commerce. It was not until then I learnt about the AAT qualification and its benefits, as the course syllabus is tailored for the AAT Examination. After completing the programme, I was exempt from the first four AAT Examination papers. I started taking the rest of the examination papers in 2009 and passed them all in a year.

#### ***Did your AAT qualification help your career advancement?***

After attaining the AAT qualification, I gained more confidence in job seeking. I quit my job and moved to my present employer, General Concept Limited (GC). Even though I carry the same job title, accounts clerk, my salary has increased and most importantly, I am now exposed to various accounting areas. I prepare and maintain the full set of accounts for two companies in the group, and I also need to handle inventory control and monitor the companies' cash positions. I learn something new everyday. So the AAT qualification has paved the way for my career in accountancy.



***Have there been any moments in your work when you were thankful for the knowledge gained from your AAT qualification studies?***

AAT knowledge is very practical, especially AAT Examination Paper 8 “Principles of Auditing and Management Information Systems”. This helped me understand the ideas behind and the procedures of auditing; it also made me realize the importance of internal controls. For example, in the past, I did not understand why documents had to be counter-signed by different parties. Surely that’s cumbersome. But now, after my AAT training, I realize that this helps avoid malpractice and the misappropriation of company assets. So the AAT training not only strengthens my accounting knowledge: it also boosts my business literacy.

***Did you have any tough times while studying for the AAT qualification?***

Studying and working at the same time is never easy, achieving excellence in both is even harder. I always need to work overtime at my previous company, but the HKSC required strict attendance. This was a dilemma, and I believe many working students like me face similar challenges. But I understand that no pain, no gain. In the end, I got a distinction in Paper 5 “Principles of Taxation” and with two credits in other papers. Being a sub-degree holder, the professional articulation pathway provided by the HKIAAT is probably the fastest, most affordable route, hence the most suitable for me.

***What’s your plan now?***

My ultimate goal is to become an accounting teacher to groom the new generation of accounting personnel. Attaining the AAT qualification is a good start to achieving this goal. I am now taking a degree programme in accounting offered by Napier University. After graduating, I plan to acquire the CPA qualification and then take a master’s degree.

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

Many people are scared of sitting public examinations, but this is not an excuse for not studying for an accounting qualification. To succeed, one must have determination. I believe that as long as you dedicate time and effort in preparing for an examination, it is not hard to pass. I would also suggest candidates attend the HKIAAT’s examination technique seminars. From my experience, these are very useful preparation for the exams.

Year	
2006	Graduated with a diploma in business promotion & event management from IVE
2007	Graduated with a higher diploma in sales & marketing
2007-2010	Accounts clerk in Daniel & Co.
2007-2009	Obtained the diploma in accounting studies from the Hong Kong School of Commerce
2009	Undertook and passed AAT Exam Papers 5 to 8 (exempt from four papers)
current	Accounts clerk in General Concept Limited / Paul Lafayette Patisserie Francaise
current	Studying the accounting degree in Edinburgh Napier University