

Thoughts from an accounting student
Poised for success



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Current studies:	Bachelor of Commerce (Accounting), Flinders University
Completed programme:	Higher Diploma in Accounting, YMCA College of Continuing Education
Career goal:	To become a Certified Public Accountant

Tim Mak, a recent graduate of Higher Diploma in Accounting from the YMCA College of Continuing Education, tells us about his plans for pursuing success in the accounting industry.

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

I did not study accounting in secondary school, as I was a science student. However, my results in Hong Kong Certificate of Education Examination showed that I am in fact more adept in subjects that have to do with numbers.

I have been lucky to have the advice from accounting professionals about the career prospects of accounting. I therefore decided to pursue further studies and my career in accounting.

Tell us about your study background.

I have just completed a three-year Higher Diploma programme in Accounting at the YMCA College of Continuing Education. This is basically a two-year Diploma course with an optional 1-year Higher Diploma programme. It enabled me to complete compulsory subjects in the areas of law, management, auditing and finance. In addition, there were also some electives such as taxation.

What subjects do you find most challenging or interesting?

I find taxation to be the most challenging yet interesting subject. This is most relevant to our daily life since many people need to pay tax. Taxation is not a straightforward mathematical computation. There are basic principles, but no sure-fire formulae to follow since situations may vary. This flexibility means that one can always approach a problem from different angles.

Apart from classroom study, how did you learn accounting?

Last year, I took part in running a Lunar New Year Fair stall which was bid for by the YMCA. The stall sold DIY products. Under the supervision of teachers, we got hands-on experience in tasks from being a sales representative to getting involved in keeping the accounts. It was really a fun experience and a great opportunity for learning and trying things out first-hand outside the classroom.

How did you learn about the AAT qualification and do you plan to acquire it in the future?

Our school introduced the AAT qualification to us. We were told that the AAT is one of the viable routes for sub-degree holders to fulfil the admission requirements of the Hong Kong Institute of CPAs' Qualification Programme. Furthermore, graduates of our Higher Diploma programme are eligible to claim exemptions from three AAT Examination papers. Thus I have decided to undertake the rest of the AAT Examination papers and acquire the qualification within these few years.

What are your future plans in achieving your goal of being an accounting professional?

I am studying a top-up degree programme as this is an indispensable asset in today's world. In terms of career, I have an interest in auditing since this would give me opportunities to be exposed to different industries and learn different things.

I also understand that the most direct and effective way to ensure one's competitiveness in the profession is by keeping oneself abreast of the latest knowledge and updates through continued learning. Therefore I will continue my learning even after graduating from university.