

Successful graduate

A passion for auditing

Three years as an auditor and then off to the commercial sector? Not for Paul She ...

Nine years and counting

Not only has Paul She worked for the same firm for his entire career to date – he has worked all of it in audit. He is now a senior manager in assurance and business advisory at Mazars CPA Limited. He graduated from the Hong Kong Polytechnic University in 2002 and joined his current firm's predecessor, Moores Rowland (and then Moores Rowland Mazars), in September that year. Mazars decoupled from Moores Rowland in 2007, so She has been with the same firm for nine years.

She has worked all of that time in the firm's audit department – quite a contrast to the majority of young accountants, who typically move on to pastures they perceive to be less stressful. "It is a challenging task, but I enjoy working in audit," he says. "There are a lot of client relationships in my daily work. I am quite an outgoing person and I like making new friends, so I enjoy going out to different clients' offices and working with them." He works with clients from across a broad range of industries, but with a particular focus on manufacturing in China. During QP workshops, She was given a lot of opportunities to work with his team-mates who had various working backgrounds and experience, and he says it enhanced his interpersonal and communication skills.

She's academic background in secondary school was originally in science and mathematics. Yet he took a different path from many of his peers by studying for a bachelor of arts in accountancy and then deciding to enter the profession. "At that time – 1999 – everyone was talking about information technology and the internet; most of my schoolmates went into the field of information technology. For me, I am a little bit traditional, and I wanted to do something professional. One of my cousins was doing very well as an accountant, so I already knew a little bit about what the life of an auditor and an accountant was like. At that time, my dream was, how can I become a good professional?"

He might have felt like his cousin's experiences had helped to prepare him for a career in accountancy, but the reality was not exactly what he had been expecting. "It was much harder than my expectations," he says. "Nevertheless, working as an auditor, I feel like a true professional. Some of my clients' knowledge of accountancy is just book-keeping and not at a professional standard. When I have a chance to share my expertise with them, I get the respect from them. It is especially true when they ask for my opinion on how to help their growth of business."



Graduate profile

Name	: Paul She
QP graduation	: June 2003
Education	: Bachelor of arts in accountancy, The Hong Kong Polytechnic University
Job title	: Senior manager – assurance and business advisory
Company	: Mazars CPA Limited
Hobbies	: Reading and bridge

QP is the key

He qualified as a CPA through QP very quickly. He completed the programme in June 2003, taking just nine months to finish the four modules and final examinations after enrolling under the early-bird scheme while still studying for his degree.

One of the main advantages of QP for him, he says, was its open-book examination style, which made it easier for him to focus. "QP helps you understand and analyze information, which is much more useful than rote learning – the application of knowledge is important in today's dynamic business world. The more information you have, the more difficult it is to handle a task. QP trained me to focus on key issues and think from many perspectives to solve them." Plus, he says, with QP, "there are interactive workshops for consolidating knowledge and sharing experience."

The lessons he learned then are still relevant today, She adds. "I am still enjoying the benefits I gained from QP now. It equipped me not only with solid technical knowledge, but also with key management and communication skills. These skills really sharpen my problem solving capability. It is all about striking a balance between technical aspects and client relationship management. For people working at a senior level in a firm, technical knowledge is a must – but equally, building good client relationship is the key to success."

What are the most important skills an auditor needs?

- **Strong business sense backed by a high degree of professional ethics:** Understand the business model and the needs of your clients. Think about professional ethics in meeting the service requirements of your clients.
- **Strong technical knowledge backed by a practical mind:** Help your clients resolve problems with your technical knowledge. Think about the possible alternatives before you make a recommendation or decision.
- **Strong sense of direction backed by critical thinking:** Know what you are going to achieve in carrying out a task. Think about the possible outcomes before you start the work.



Interview and reporting by Richard Lord