

The next generation

Paul She's rapid ascent in the profession has been dizzying; now he wants to show the accountants of the future what the profession has to offer.

Considering it has only been 15 years, Paul She, Audit Partner at Mazars CPA Limited, already has quite a few career highlights. He achieved outstanding result in QP final examination in 2003, and for Module A (financial reporting) in 2002. Since then he has gone on to become Mazars' youngest partner when he was promoted to his current position in 2011, aged just 31.

Fujian-born, Hong Kong-raised She, who joined Mazars Hong Kong's audit and assurance department after graduating from The Hong Kong Polytechnic University with first class honours in Accountancy in 2002, is modest about his success at the firm. "I had quite good academic results," he says, "and some people might think it would be natural for me to go to one of the Big Four. But I thought if I do that, no matter how good I am, there will also be a lot of other good people, whereas at a second-tier firm I could show my competitive edge over other candidates."



About the CPA

Name:	Mr. Paul She
Job title:	Audit Partner, Mazars CPA Limited

He might be downplaying his employer's stature somewhat. The firm employs around 300 people in Hong Kong, more than half of them in the audit department, and has a further 28 offices in mainland China, employing more than 3,500 people. A founding member of the global Praxity alliance of 65 independent audit and consultancy companies, the Paris-based firm has 300 offices in 79 countries and more than 18,000 professional employees. It deals with some sizeable clients: She's personal audit experience covers companies listed in Hong Kong and on the New York Stock Exchange and NASDAQ. He has also been involved in everything from reverse takeovers to expert determination to IPOs.

Inspiring example

She says he decided to go into the accountancy profession when he was still in secondary school. "Many of my classmates were very keen to join the IT profession. But my family are from mainland China and are a little bit traditional, and their expectation was that I'd become a professional."



“I got a chance in secondary school to get in touch with graduates from my school who were accountants; the impression I got from them was that accountants were really professional. In 1999 when I was applying to university, I hadn’t studied chemistry so I couldn’t do medicine, and law felt a little bit boring to me. I learned from the graduates of my school that accountancy can give you access to lots of industries.

“At that moment I didn’t yet know that being an accountant is very difficult, but I really enjoyed the process of learning, especially being trained by my firm. Because in Hong Kong we’re a financial centre, there are a lot of opportunities for accountants. I graduated just before SARS, and even then I could find a really good job. Even if there’s an economic downturn, accountancy is still a profession that can absorb a lot of graduates and give them a platform for growth.”

She decided to start studying for QP as soon as he left university and started work, reasoning that it was best to qualify as quickly as possible. “When we become more mature, it’s not so easy to take exams,” he says. Another important factor for me in choosing QP was that it has workshops, and for me the profession is not just about knowledge, but also about how we interact with other people and solve problems as a team – that was the most critical reason why I joined QP. I made a lot of good friends that I still see now. It gave me the opportunity to think in different ways.”

Nurturing youth

There’s little secret to his success beyond hard work and high standards, says She. It has meant that his professional role has changed beyond all recognition, though; mainly, it’s become a lot more diverse. “In the early days of my career, as a junior I had to follow instructions to carry out orders; it was a very planned, scheduled life. Today life is dynamic. Every day I am expecting something unexpected. Being a professional is not just about technical skills; the more senior you get, the more it’s about people.”

In addition to his role as partner of a major firm, She is also a very active contributor to the Institute, where his focus is very much on encouraging young people to enter the profession. A former deputy convenor of the Institute’s Young Members Group, he is now a member of the Qualification and Examinations Board.

“In about 2010 I started to get more involved with the Institute,” he says. “These days I spend a third of my time there. My motivation for joining the profession came from the graduates of my school, so I wanted to try to do the same.

“But I believe the development of the profession doesn’t just rest on the Institute; every accountant must be involved if we want the profession to be better. I want to ensure that people joining the profession are high quality, and that there are appropriate benchmarks for professional accountants. I want to make sure I can still be proud of my profession.”

Interview and reporting by Richard Lord