



Feature interview
By Zoë Byron

Practical Experience: Views from the Ground

Authorized Supervisor: Clement Poon, Dah Sing Bank, Limited

Clement Poon is the head of the financial accounting department at Dah Sing Bank, Limited. The bank is a fully licensed subsidiary of the Dah Sing Financial Group. Clement has been working in the group for four years and he is responsible for handling consolidation, financial reporting and compliance functions. Apart from that, he is also an Authorized Supervisor (AS) to his staff undertaking the QP.



Dah Sing Bank offers general management training to its staff to develop communication, time management and leadership skills. In addition to such skills development, the bank offers on-the-job training for the staff in the financial accounting department. The staff are assessed and placed on different accounting-related projects depending on their level of ability and the areas where they need more training.

Clement explains that these project assignments are an excellent way of monitoring QP students' progress. They tie in smoothly with the QP by providing continuous on-the-job training to the students. He adds that to provide better support and assistance throughout the daily work, a senior staff is assigned to each student.

Clement believes that the "buddy system" whereby QP students and the senior staff work closely side-by-side is extremely beneficial to the students. "Most of the senior staff come from management level, so they are in an ideal position to impart knowledge and practical experience to the students under their guidance. By working closely together coupled with the real-time support from the senior staff, the students can advance at a much faster pace."

Being an AS, Clement has to oversee the whole training process which includes identifying suitable projects for each student, collecting feedback from senior staff and monitoring the progress of the students by spotting out areas where students have successfully achieved as well as areas where students need further development. He is also responsible for signing the training records of the students who are under his supervision.



When asked to compare the previous training system with the new practical experience framework, Clement is of the view that the new system is a significant evolution from the old practices. The new framework has featured continuous work experience and constant assessment which is a much better learning process for students. Clement adds, “The old scheme was more concerned with the technical aspects of the standards and did not concentrate enough on application to real life situations. The new system, on the other hand, provides good all-round training from the beginning to the end.”

Clement very much enjoys being an AS. He encourages other members to take up the responsibility. “I think being an AS is a great way to give something back to the Institute. Also, it is a rewarding experience to be involved with the development of colleagues who wish to become CPAs. The scheme is mutually beneficial for both the AS and the students, as I also learn quite a lot when helping my staff to go through the standards and the application.”

Prospective CPA
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