

# A BRIEF RECOLLECTION OF THE FOUR-YEAR EXPERIENCE

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# Prologue

- born on the Cancer–Leo cusp.
- live in Keelung.
- love rain—a pluviophile.
- a commuter since senior high school.
  - from Chien-Kuo Senior High School.
  - left with a perfect attendance award.



# 1<sup>st</sup> Year

- enrolled upon the course in accounting without really knowing what accounting is.
- realised that accounting is much more than bookkeeping: It is a process that involves recognition, measurement, presentation, and disclosure.



# 1<sup>st</sup> Year (cont.)

- mildly disappointed by the fact that accounting actually requires little mathematics. Just the four basic operations (+, −, ×, ÷), I assure you, would suffice.
- make frequent use of calculators.
- strove to get used to English textbooks.



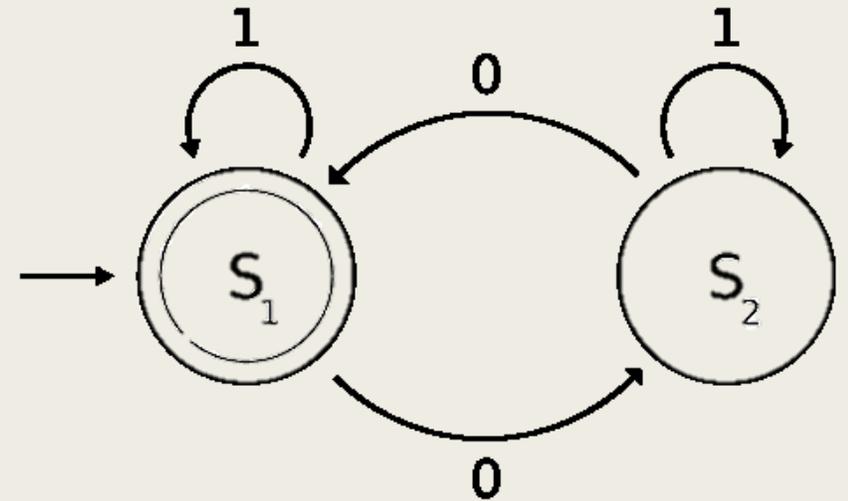
# 2<sup>nd</sup> Year

- had overcome the language barrier but encountered another one: intermediate financial accounting, which is compulsory. It covers a variety of topics that go far beyond the basics, which can be challenging, but on the other hand are what adds value.



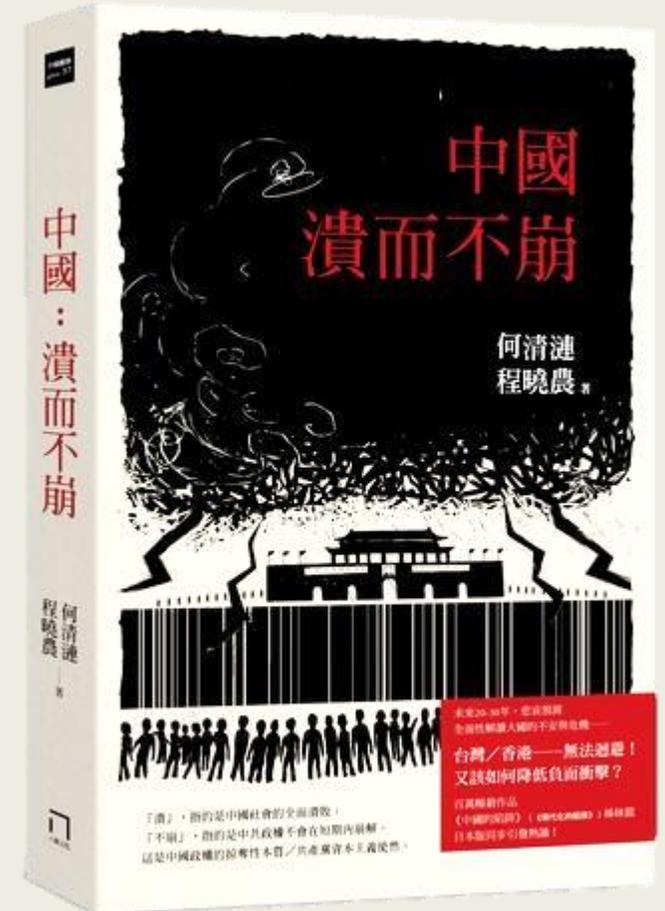
## 2<sup>nd</sup> Year (cont.)

- acquired some knowledge of managerial accounting.
- studied statistics, which admittedly, I failed to master.
- had a touch of the theory of automata, elective. ‘What brings you here’, the professor asked curiously.



## 2<sup>nd</sup> Year (cont.)

- took a peek at the mysterious, rapidly rising regime China, through the book shown on the right side.



## 2<sup>nd</sup> Year (cont.)

- embarked upon the tour of the history and culture of Japan, which provides a compendious understanding.



# 3<sup>rd</sup> Year



- endured the heftiest academic burden:
  - delved into the core of intermediate financial accounting, which introduces the accounting for income taxes and leases and addresses some special issues.
  - went on to study advanced financial accounting, which includes the nightmarish hedge accounting, with which I have still been struggling.

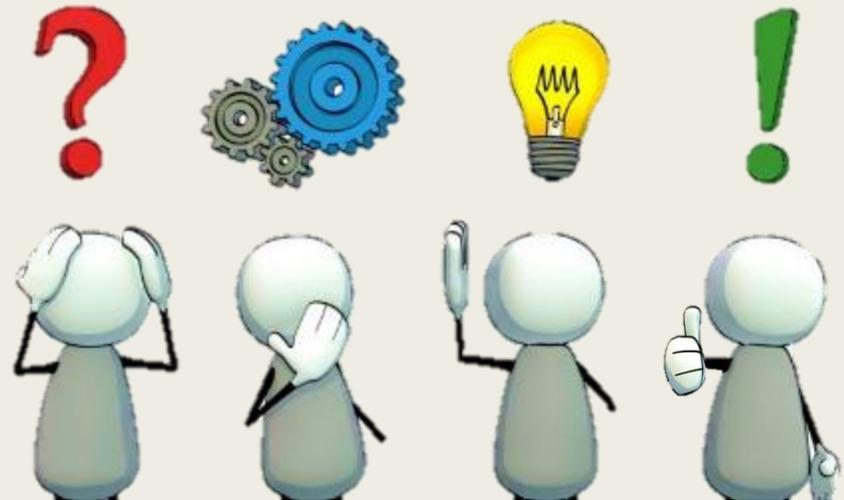
# 3<sup>rd</sup> Year (cont.)

- buried myself in tax laws and rules.
- tried hard to memorise standards on auditing and review.
- learnt fundamentals of government accounting, accounting information systems, corporate finance, money and banking, macroeconomics, linear algebra, and so on and so forth.



## 3<sup>rd</sup> Year (cont.)

- started critically thinking about the whys and wherefores—the pros and cons—of accounting principles and practices, realising that being standard does not necessarily mean being appropriate, and that grades are not everything.



## 3<sup>rd</sup> Year (cont.)



- joined the WordReference community, helping people to improve their Mandarin while practising English.
- joined Quora, solving maths problems:

**How do you prove that**

$$\sqrt{1 + \sqrt{2 + \sqrt{3 + \sqrt{4 + \sqrt{5 + \dots \sqrt{n}}}}} < 2$$

?

# English Learning



- expand vocabulary.
- find the devil in the detail:
  - learnt rules of capitalisation in titles and headings.
  - learnt how to have vertical lists properly styled.
  - stopped confusing hyphens (-) with dashes. There are the en dash (–) and the em dash (—), which are used differently.

# Mandarin Teaching

- make unpaid contributions.
- make friends with people:
  - Canadians and Americans
  - mainland Chinese
  - Hong Kongese
  - Taiwanese



yuechu



Skatinginbc



Ghabi



dojibear



SuperXW



corner1912



albert\_laosong



82riceballs



hx1997

# 4<sup>th</sup> Year

- learnt about mergers and acquisitions.
- reading Eileen Chang's novels and essays.
- preparing for the Chartered Accountant examination.



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