

Insights of a Young Accountant

By Razzel Ann Vergara

I will never forget the first time I got my registration certificate as official proof of being enrolled in the BS Accountancy Program I of the Polytechnic University of the Philippines-Lopez, Quezon. Thereafter, I learned that the first stage of being an accountant was ILLITERACY. I didn't even know what ACCO (code for Accounting) was. I didn't also even know that the professors and some other students like me are expecting us to excel in this chosen field. According to them, all students enrolled in this program belong to what they call "cream of the crop." In my own translation: best among the enrolling batch. I have no idea nor background in accounting, unlike some of my classmates who have taken bookkeeping in their high school. I never knew that it was going to be a tough ordeal for me. Upon finishing the introductory accounting subjects, I wanted to sign an affidavit to not pursue accountancy.

In my second year in college, I came to know that the second stage was INCREDULITY. Yes. I am unable and unwilling that time to believe that this is my path and this is where I should go. It may be due to the hardships that I was experiencing that time. However, as I took a few more accounting subjects over the next years, I came to love what I was doing and learning. I realized that this wasn't all that bad and that somehow, I can become an accountant. This was the third stage- ALACRITY. The feelings of being cheerful for you are ready enough to brace the path and everything behind no matter what.

It was not smooth sailing. As the course load in the final years was laden with technical and more difficult accounting subjects, including taxation, auditing and advanced accounting. The road to the licensure examination was extremely difficult as it can be. Some need to be away from his or her family and study even better. After obtaining my CPA

license, I had to be updated with the changes in the accounting profession. I had to engage in Continuing Professional Education. This was the fourth stage- ADVERSITY where I experienced everything. Call it difficulty, hardship, suffering or any other adjectives you can give.

Somehow along the way, this ACCOUNTANT-IN-TRANSIT woke up one day realizing how far she has become. I cannot say that mastery will bring you to what you aim. It is important that you know enough. But that is something we cannot quantify.

Being part of the professional accounting community and contributing skills and efficiency in the business arena is such an enormous feeling. This is the fifth or rewarding stage which I call BENEFACTION. In this stage, the professional accountant plays an important role that contributes to the overall stability and progress of society.

Some members of the accounting community rise up to take LEADERSHIP roles in the advancement of the accounting profession, whether in their companies, their own accounting firms, within a professional or regulatory body and other institutions. I believe that this is the sixth stage- PROMINENCY. It is not the prestige that matters but the fact of standing out from other recognized personalities.

Allow me to describe the seventh stage as DIVERSITY. I believe that this is what we; professional accountants can become and attain our optimum potential- In this [phase, there is a diversity of education, wisdom, experience and thirst for more learning. However, it doesn't just happen by being said or being there. We have to make it so. Diversity can emerge from various sources such as education, life experience, travelling to other places, multi-cultural affiliation and creative hobbies, to name a few. Achieving diversity rests another burden on our shoulders. But I believe that this is feasible if we unite ourselves in this goal. This is a call for a revolution of the hearts. As artists have their own definition of

their Body of Work, we accountants should also have our own. Have you thought about yours?



Razzel Ann Vergara is a graduate of BSA at Polytechnic University of the Philippines-Lopez, Quezon Batch 2014. She passed the CPA Licensure Examination on October 2014 and is currently connected with Vinhar Construction and Marketing, a company specializing in accounting for construction projects and taxation.

This column accepts contributions from accountants, especially articles that are of interest to the accountancy profession, in particular, and to the business community, in general. These can be e-mailed to boa.secretariat@gmail.com