



Building A Legacy

As told by Dato' Heng Ji Keng

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“

I have known Dato' Heng Ji Keng for almost 40 years. We share a common dialect, Hainanese, which meant that our forefathers came from the Hainan Island, and during the times when we first met, being fellow Hainanese sparked an immediately kinship.



Throughout our 40 years of friendship, Heng has time and again proven himself to be a generous, kind and humble person, unassuming and always ready to learn from those around him regardless of their position or status in life. Many who have worked with Heng through the years remember him fondly. I have also personally grown to admire and respect Heng for the many ethics he upholds, and not least, for the exemplary conduct he demonstrates in all aspects of his life.

This coffee-table book is really a celebration and testament of how far hard-work, grit and a great value system can bring you. It is also a story of how a young man, who, against the odds of his situation and environment, stood by his principles and created a legacy that many will remember and benefit for years to come.

Flipping through the pages of this book, one is taken on a journey spanning 70 years, and if you allow the stories to unfold you, you can almost detect the familiar kopi scent from the kopitiam of old.

Tan Sri Tan Koon Swan

”

Chapter 1: The Heng Story

A Narrow Escape

Heng Hang Tong was born in China. He grew up in Hainan Island as the only son of an aristocratic family, a well-to-do household. One day, 20-year-old Hang Tong returned home after kite-flying to the shock of his life: *his entire family was slaughtered and found dead in the house*. The suspect was a group of communists or bandits.

Traumatized and dejected, Hang Tong was compelled to leave his hometown for safety. After all, there was no one left to stay behind for. He escaped on foot to Vietnam where he took a boat to Singapore, and finally settled down in a quiet town named Batu Pahat in Tanah Melayu. There, he got married to a school teacher, Fang Geok Eng, and was blessed with ten children. One of them is *Heng Ji Keng*, his second son.

Growing Up In Batu Pahat

Heng Ji Keng, or *Heng* as his friends call him, was born on 10 October 1947. He was an active boy and always curious to learn new things. Unlike other children privileged to playtime after school, Heng spent his afternoons helping out at the family coffee shop operated by his parents. His mother had resigned as a teacher to help at the coffee shop too so that together –



Celebrating Heng Hang Tong's birthday.

parents and children – they can make a living for the family. Even though the family was poor, they were never hungry.

Most afternoons, Heng could be seen sitting behind the table writing ferociously as he completed his homework while manning the cash till. He would stop every now and then to attend to customers and help out in other areas whenever his parents needed him to. His siblings would be helping out in the coffee shop too. It was all about teamwork.

In the evenings, the coffee shop space was rented out for mahjong sessions. Neighbours or visitors would come for a game or two. Heng and his elder brother would wait till the mahjong sessions were over. When everyone had left, Heng arranged three wooden chairs together to form his 'bed' and went to sleep.



The Hainanese kopitiam where Heng helped out after school. On the first floor is a guest lodge run by this family.



*Left: Heng Ji Keng.
Right: Te Piak Seng, Heng's best friend.*

Schooling Days

Heng received his primary education at Chern Hwa Chinese School. During his school days, he often had no money to buy food in the canteen. He would not ask his parents for money because he knew of their financial struggle. He decided he could do without the food.

A teacher, Tan Chee Yong, who later became the school principal, took notice of Heng as he was a bright and hard-working student. Sometimes, Mr. Tan would bring Heng back to his house after school and feed him lunch. In return, Heng would help the teacher mark assignments completed by the lower grade students.

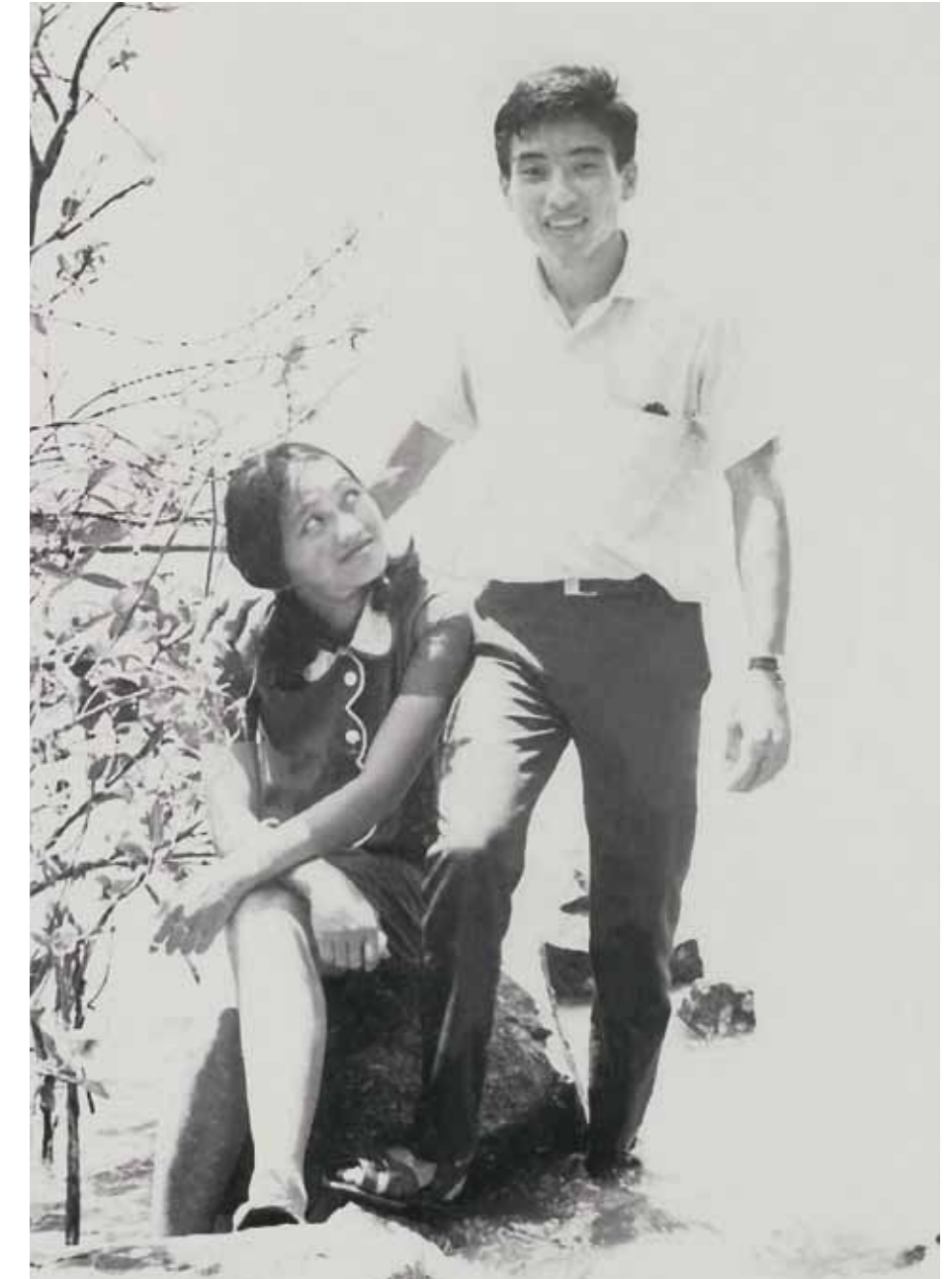
They would work side by side in silence. Before sun down, Mr. Tan would drive Heng back to school where the boy would then cycle home to the coffee shop. It was a kind gesture that Heng treasured for the rest of his life. He kept in touch and sent gifts to the teacher every Chinese New Year until Tan's demise.

After primary school, Heng attended Sekolah Menengah Dato' Bentara Luar for three years – Remove, Form One and Form Two. His first encounter with someone wearing a turban was with his English teacher who was a Sikh. Heng and his classmates had a difficult time understanding the Sikh teacher, even more so as it was their first time learning the English language.

Much of the learning was done by way of memory. Incredibly, Heng managed to master the language well enough to sit for his LCE Examination as a private candidate when he was in Form Two, which he excelled with flying colours. Thus, he skipped Form Three and was enrolled as a Form Four student in Batu Pahat High School.

For a 14-year-old, Heng's success came as a surprise to many as he had minimal guidance in his studies from his parents or teachers after school hours. With him spending so much time helping out at the coffee shop, no one would have expected his extraordinary achievements. For Heng, it was his desire to escape from poverty and his dire home surrounding that drove him to work hard in his studies. His perseverance paid off when he completed the Form Five Senior Cambridge Examination at the age of 18.

Instead of furthering his studies in Form Six, Heng applied to study in the Malayan Teachers Training College in Johor Bahru where tuition fees and lodging were provided by the government. It was his only tertiary education option as he did not want to burden his parents in his pursuit for higher education. So, for the first time in his life, Heng left his hometown.



Heng's childhood sweetheart, Chew Kim Eng. They met during his teenage days through youth programmes organised by the Hainanese Association in Batu Pahat.



A – Heng often attended programmes organised by the Hainanese Association in Batu Pabat.

B – 18-year-old Heng.

C – Batu Pabat Waterfront.

D – Heng hanging out at Batu Pabat Waterfront.



学习不怕早

One is never too young to learn.



Chapter 2: Becoming A Man



Heng practising his moves on the parallel bar.

Away From Home

The Malayan Teachers Training College was established by the Malayan Government in Kirkby, Lancashire, United Kingdom with one purpose: *to train excellent Malayan teachers*. The college then established three campuses in Malaysia – Kuala Lumpur, Penang and Johor Bahru. Accommodation and facilities were provided to ensure the students had a conducive environment to learn and live in campus.

When Heng Ji Keng first arrived at the college in Johor Bahru, he was overwhelmed to say the least. It was nothing like his living environment back home. He was given a room with a proper bed, a sturdy study table for reading and writing, and a wardrobe to store his belongings. To him, the room resembled a luxurious hotel suite. It motivated him to strive harder in his two-year studies to be a teacher.

Ambitious and determined to achieve more, Heng decided to sign up as a private candidate for the Higher School Certificate (HSC) Examination as well. As a result, he was spending most of his time behind textbooks, reading and writing in his room instead of socialising with his peers. Heng kept to himself so much that everyone began to think of him as a lone ranger.

Tong Ah Choon, a childhood friend who was also studying in the same campus, noticed Heng's lack of social involvement. Thus, he encouraged Heng to join the gymnastics team as a way to get some physical exercise and make friends at the same time. It was also a good way to take a break from the long tedious hours of studying. Not only did Heng excel in gymnastics, he surpassed Ah Choon and was elected as the captain of the college's gymnastic team!



Heng and his classmates in the Malayan Teachers Training College.

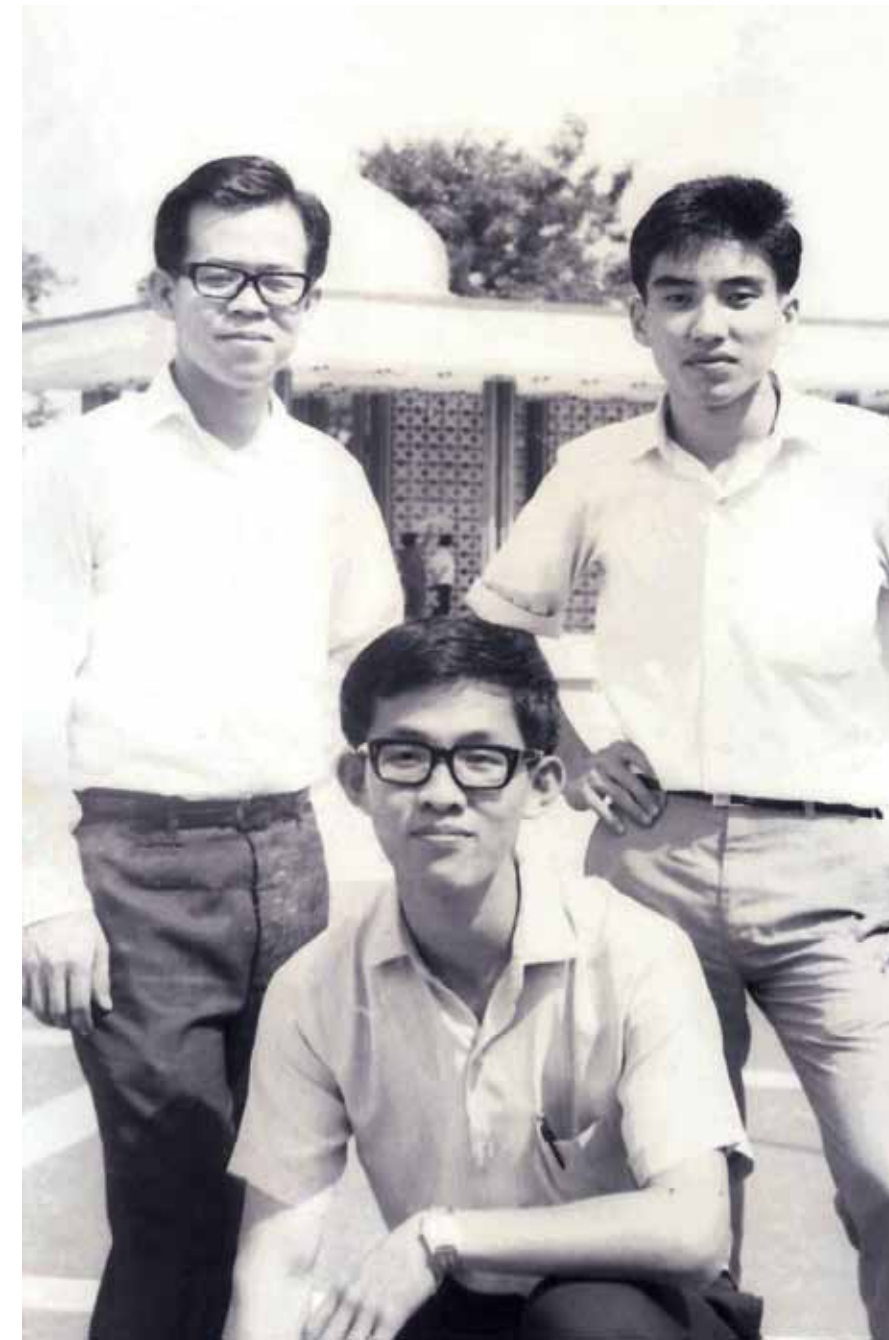


*A – Malayan Teachers Training College gymnastic team.
Heng is on the right, top row of the photo.
B – Malayan Teachers Training College class photo.
Heng is the third from the left, top row.*

Graduating As A Teacher

In 1968, Heng returned to Batu Pahat as a teacher. He was only 21 but he wasted no time in starting his career as a teacher. He taught Science, Mathematics and Agriculture in Sekolah Menengah Semerah for a year.

With a basic salary including living allowance of RM355 a month, he could afford mortgage for a single-storey linkhouse but he didn't buy the house. Instead, he chose to live with his parents and bought a secondhand Morris car to travel to-and-from school. He saved the rest of his monthly salary for plans to further his studies. While he worked as a teacher, he still helped out at his family's coffee shop in Batu Pahat.



Heng with two good friends during his teaching days.



Teachers and students of the primary school where Heng taught in Batu Pahat.



Heng chilling out on a day off.



Heng graduated from University Malaya. His father was proud of him.

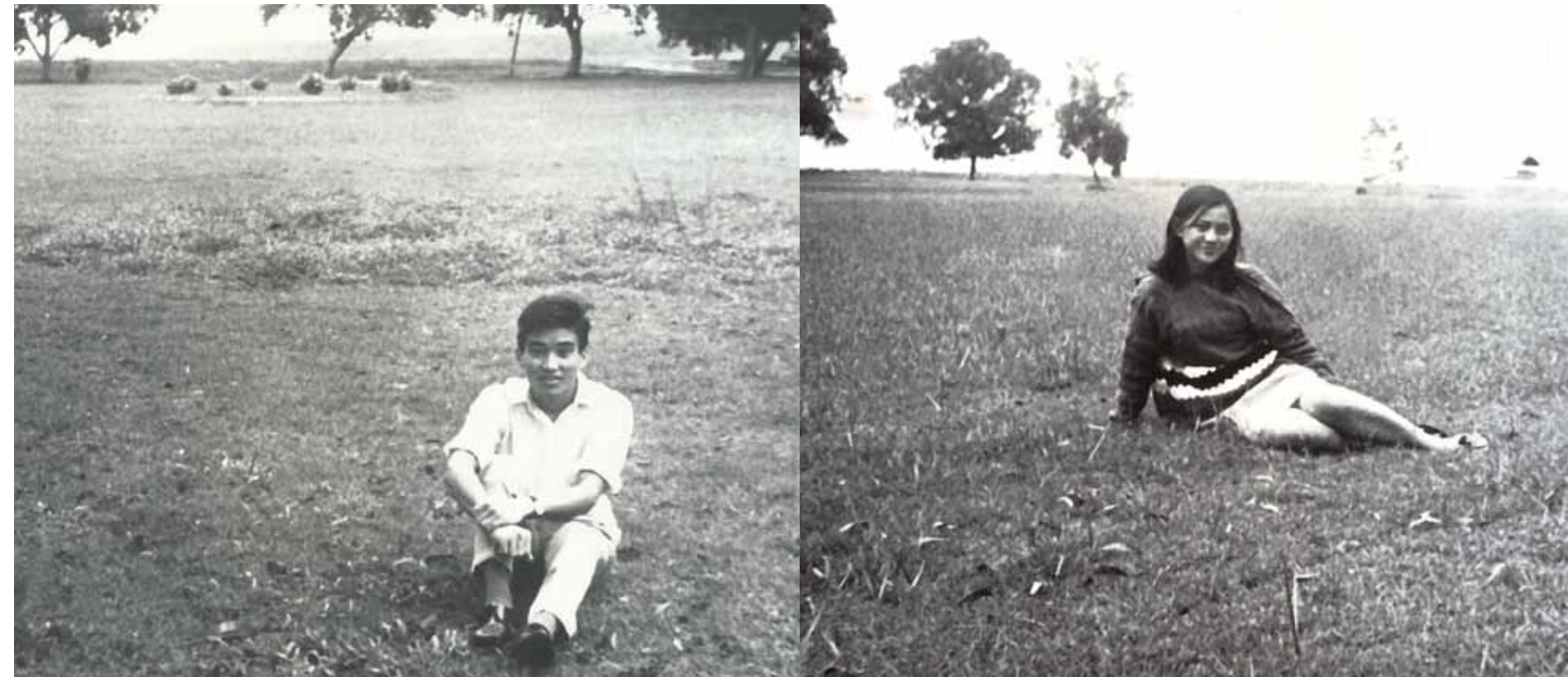
A New Adventure

The following year, Heng left for University Malaya in Kuala Lumpur to pursue a Degree in Economics majoring in Accounting. He funded his education with savings from his teaching job and some financial assistance from his father. He also provided private tuition to juniors to cover his expenses such as room rental, food and transportation.

It was quite a distance between the university and his rented room in Section 17, Petaling Jaya. Heng had left his car in Batu Pahat for his family's use. Accustomed to traveling on wheels, he intended to buy a motorbike to commute daily but he could not afford it. He told a friend about this and word got back to Batu Pahat.

A few days later, his good friend Tong Ah Choon turned up in Kuala Lumpur with RM500. It was a collective cash gift raised by the alumni of Batu Pahat High School and the Malayan Teachers Training College in Johor Bahru. Heng bought the motorbike that made his daily commute to the university easier. He was eternally grateful to Ah Choon for his thoughtfulness and caring spirit. Their friendship was one that Heng truly treasured. Until today, every Chinese New Year, he visits Ah Choon who is now a Tibetan monk.

In 1973, Heng graduated from University Malaya with Honours in Accounting & Business Division Bachelor Degree majoring in Economics. As the top graduate, he was awarded the Leslie Wong Memorial Prize for the Best Student in the Accounting and Business division. His achievements caught the attention of many and he was offered two scholarships to further his studies abroad – the Colombo Plan Scholarship, and the Universiti Kebangsaan Malaysia Scholarship.



Heng (left) and Kim Eng (right) during their courtship in Batu Pahat.

The Dean of the Faculty of Economics in University Malaya, Professor Dr. Mokhzani, was keen for Heng to take up the Colombo Plan Scholarship and leave for Canada to pursue his Chartered Accountant Qualification and Masters Degree. It was a golden opportunity not to be missed. When Heng brought up his concerns of getting married and bringing his wife over, Professor Dr. Mokhzani went the extra mile of finding a job for the soon-to-be-bride so that the couple could move there together. Until today, his kind gesture touched Heng and inspired him to empower younger talents to further their studies for their own personal development.

Although the offer from Colombo Plan was enticing, Heng decided instead to accept the offer from Universiti Kebangsaan Malaysia, which was a Scholarship to Australia for a Chartered Accountant Qualification and post graduate studies at the University of New South Wales, Australia. Australia was after all nearer to home and their Chartered Accountant qualification was recognised in Malaysia. This scholarship also provided an allowance for his wife-to-be whom he was planning to marry before departing for Australia.



The apartment where Heng and Kim Eng lived in Sydney.



The couple often hungout at the balcony of their apartment.



The exterior of their apartment.

Getting Married & Moving Abroad

Before leaving for Australia, Heng proposed to his childhood sweetheart, Chew Kim Eng. On 22 April 1973, they got married. Together, they flew to Sydney to begin a new chapter of their lives.

While Heng was studying in the University of New South Wales, he worked part time with Price Waterhouse & Co., Sydney. It was there that he gained international working experience and supported his family. In 1975, their first child, Andrew Heng, was born.

The family stayed on after Heng graduated as a qualified Chartered Accountant from the Institute of Chartered Accountants Australia (ICAA) with a Masters in Commerce.

Returning To Malaysia

Although the Hengs obtained Permanent Residence status in Australia, Heng decided to move his family back to Kuala Lumpur. He returned to serve his scholarship bond as a Senior Lecturer in University Kebangsaan Malaya (UKM) for six years. He also wanted to be near his extended family and relatives as his children grew up.

During his tenure as a lecturer, he was blessed with three more children – Heng Fu Jim, Heng Fu Joe and Heng Cheng Zin.



From left to right: Jim, Zin, Andrew & Joe.

滴水之恩当以涌泉相报

A drop of water received in time of need
can never be re-paid even with an ocean of wealth.



Chapter 3: Beginning Of A Legacy

Even as Heng took on his role as a lecturer in University Kebangsaan Malaya (UKM), he continued to hold on to his dream of establishing his own accounting and audit practice in the near future. He even printed and carried around a business card with the name 'Heng & Co' as a constant reminder of this dream.

At the age of 30, his dream became a reality. Heng established his own accounting and audit practice known as *Heng & Co.* in 1977.

He operated from a mobile office, namely a Ford Cortina, which he used to drive to his clients' offices to conduct audits.

Eventually, he shared premises with Walter Loh & Associates on the 3rd floor of the MCA Building located at Jalan Ampang, Kuala Lumpur. His first staff was Ng Leik Chiew.

A year later, Heng teamed up with his lecturer, M. Sivalingam, and *Siva & Heng* was established. Their office was located on the 7th floor of Yee Seng Building on Jalan Raja Chulan.

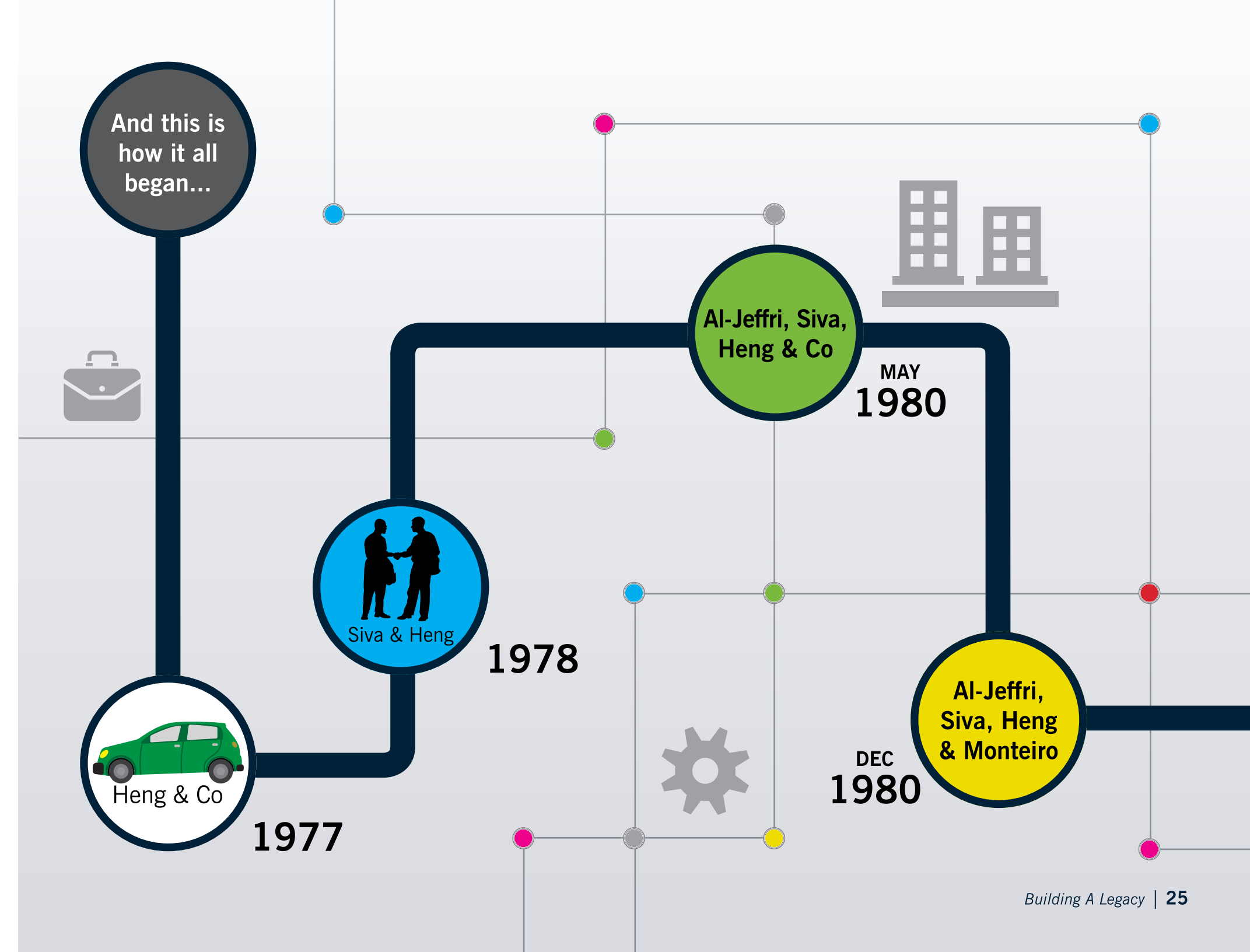
The pioneer staff team was formed in 1978 when Margaret Pelly, Tong Poh Keow, Chee Lai Meng, Pang Swee Hun and Irene Kang came on board.

In its toddler years, Siva & Heng received job referrals from associates such as Walter Loh & Associates, Yupang Accounting & Secretarial Services Sdn. Bhd., Guan Accounting Services, and Minfah Management Services Sdn. Bhd.

The firm was re-named *Al-Jeffri, Siva, Heng & Co* on 6 May 1980 when Al-Jeffri Syed Amin joined the practice. When the Firm grew, it moved to a bigger office space on the 15th Floor of UMBC Building on Jalan Sultan Sulaiman.

A few months later, the firm went through another change of name when Michael Joseph Monteiro joined the practice on 5 December 1980 – it became known as *Al-Jeffri, Siva, Heng & Monteiro*. Monteiro, who was a Contracts Officer with the Inland Revenue Board previously, contributed greatly to the growth of the firm.

The firm continued to grow to more than 70 staff, expanding its reach to Batu Pahat, Kluang, Segamat, Penang, Butterworth and Sungai Petani.





1982



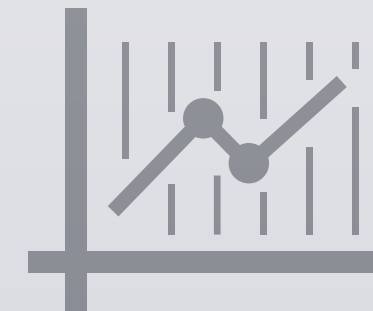
Monteiro & Heng

In 1982, the partners decided to venture out on their own. While Al-Jeffri Syed Amin and M. Sivalingam embarked on new ventures, Michael Joseph Monteiro and Heng remained as partners. The firm, now known as Monteiro & Heng, moved to their new premises at Wisma UCI on Jalan Klyne. Two years later, the firm finally bought their own building along Jalan Tun Sambanthan in Brickfields.

In the 1980s, Monteiro & Heng's clientele included MESPF (Malaysia's biggest private sector retirement fund with investments worth RM250 million), Rashid Hussain Berhad (Malaysia's largest stockbroking company), Securities Clearing Automated Network Services Sdn. Bhd., Rubberflex, Innovest Berhad, Farlim Malaysia Sdn. Bhd., Wing Construction Sdn. Bhd., and many more.



MAY
1997
20th Anniversary Celebration



Ferrier Hodgson MH Sdn. Bhd.

By the 1990s, Monteiro & Heng had become a well-known and reputable Firm. In 1997, Monteiro & Heng were sought out by Ferrier Hodgson, Australia's largest insolvency practice. A series of discussions ensued with Martin Jones, Gary Trevor and Alden Halse of Ferrier Hodgson Perth, to explore the possibility of a joint venture. By March 1998, Ferrier Hodgson MH Sdn Bhd was established.

With this new establishment, Ferrier Hodgson MH Sdn. Bhd. became the leading insolvency and restructuring practice in Malaysia. It was initially spearheaded by expatriates from Australia before Andrew Heng became the first Malaysian to lead the practice. His appointment was relevant and notable through his contribution in various noteworthy insolvency and restructuring cases.

FERRIER HODGSON MONTEIRO & HENG

1998



2007

Monteiro & Heng was sought after by the British-based international accounting and business advisory network, Baker Tilly International, one of the world's top ten accountancy firms.



**JAN
2008**

On 31 January, Monteiro & Heng officially joined the Baker Tilly International Network and was renamed Baker Tilly Monteiro Heng.





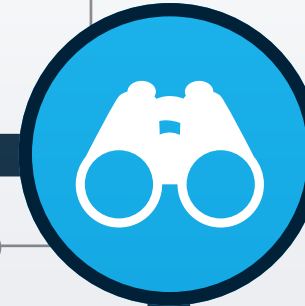
**JAN
2009**
Expanded to Cambodia



**JUL
2009**
Formed the Baker Tilly Social Club

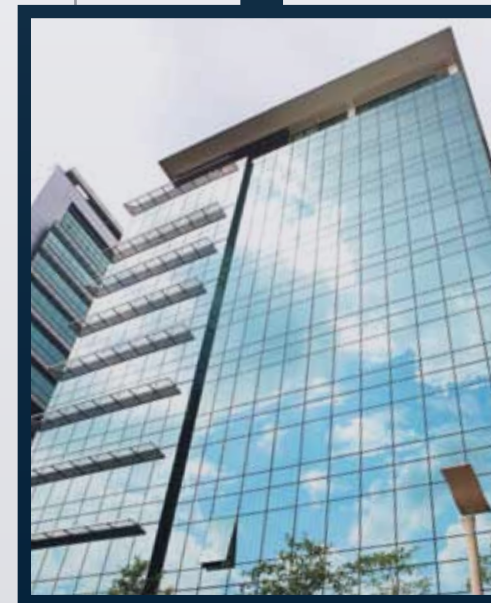
Social Club

As a continuous effort to organize exciting and fun activities for staff, the firm officially formed a Social Club to facilitate programmes that foster and strengthen relationships.



2011

The Partners felt that it was time to search for a larger premises to cater for the growth of the Firm. The search came to fruition when an opportunity presented itself in the newly established Bangsar South City.



2012
Moved into its own 12-storey building in Bangsar South City – Baker Tilly MH Tower.

**JAN
2013**
Baker Tilly Monteiro Heng's merger with Moore Stephens AC



The move into Baker Tilly MH Tower was timely. It was also at about this time that negotiations to merge with Moore Stephens AC began.

On 21 January 2013, Baker Tilly Monteiro Heng officially announced the merger, which saw its staff force increase to 500. The timely move into the new premises catered for this next level growth spurt.



AUG
2014

Established the Baker Tilly Malaysia Network.

With the establishment of the Baker Tilly Malaysia Network, the firm expended its reach to Johor Bahru and Sabah.



JAN
2018



Taking Flight

Within a short span of 10 years, the young Partners of the Firm have transformed “Baker Tilly”, a relatively unknown name in the Asia Pacific region, into a force to be reckoned with. What began as a 2-partner firm, now has 33 partners and directors and a staff force of over 600.

Today, Baker Tilly is the 7th largest accounting and business advisory firm in Malaysia, with officers in Penang, Johor Bahru, Kota Kinabalu, Seremban, Batu Pahat, Labuan, Tawau and Cambodia.

2018, therefore, marks 10 years with Baker Tilly International. Together with the young partners – Andrew Heng, Lock Peng Kuan, Joe Heng and Lee See Ying – the Firm accelerated in growth. The young partners brought with them a bold vision and dynamic approach to growing the Firm, keeping the Firm relevant through changing times and technological advancements.





FAMILY • HUMILITY • ENTREPRENEURIAL SPIRIT



We value
**INTEGRITY, QUALITY, and
TALENT** in everything we do.



Celebrating Each Milestone







Celebrating Festivals





Building Great Relationships









Baker Tilly Network Conference

Governance



Governance Team

Left to Right: Lee See Ying, Andrew Heng, Dato' Heng Ji Keng, Dato' Lock Peng Kuan, and Joe Heng.

Audit & Assurance



Audit and Assurance Leadership Team

Sitting from left to right: Ng Zu Wei, Andrew Heng, Dato' Heng Ji Keng, Michael Joseph Monteiro, Lee See Ying, Dato' Lock Peng Kuan, and Joe Heng.

Standing from left to right: Saw Beng Yu, Jason Wong, Kuan Yew Choong, Cheah Siong Hon, Choong Mei Lean, Ng Boon Hiang, Chew Li Li, Esther Cheah, Andrew Choong, Ng Jou Yin, Andy Lee, Choong Kok Keong, Paul Tan, Andy Lien, Ong Teng Yan, and Kenny Yeoh.

Taxation



*Taxation Leadership Team
Left to right: Yohan Francis Xavier, Marcus Tan, Dato' Heng Ji Keng, Michael Joseph Monteiro, and Anand Chelliah.*

Corporate Advisory, Forensics and Corporate Recovery & Restructuring

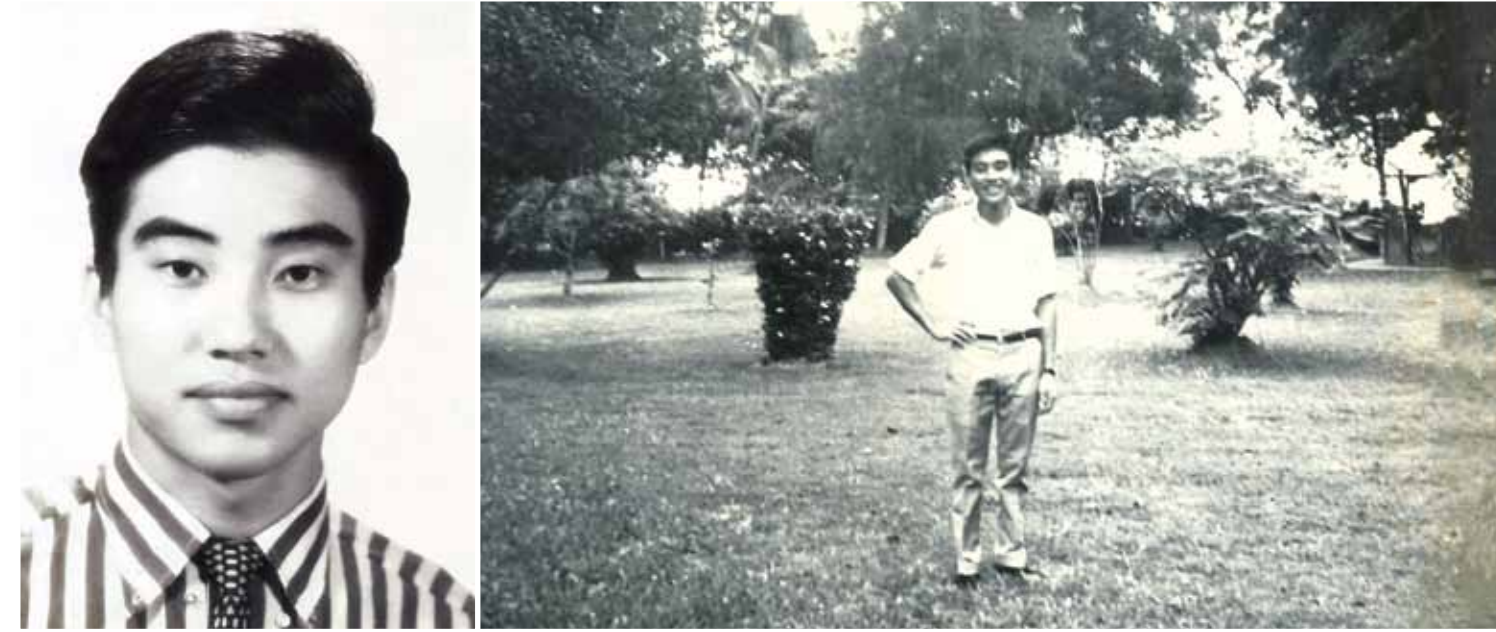


*Corporate Advisory, Forensics and Corporate Recovery & Restructuring Leadership Team at Ferrier Hodgson MH
Sitting from left to right: Liew Kim Yuen, Andrew Heng, Dato' Heng Ji Keng, Michael Joseph Monteiro, Narimah Perai, and Patrick McPhee.
Standing from left to right: Kumar Jai, Pang Kim Yong, Lim Litt, Lee Kok Ann, and Ng Woon Lit.*



Chapter 4: Celebrating Life

From a small quaint town in Johor to the oysters of the world, Dato' Heng Ji Keng has much to be grateful for. The people who went the extra mile to help him along the way and those who provided the platform for him to leap forward and achieve his dreams – these are the ones he remembers and cherishes eternally. They are the ones who taught him to be generous and supportive of personal development in people.





Dato' Heng recently celebrated his 70th birthday with family, close friends and the leadership team of Baker Tilly Monteiro Heng.





“

It has been quite a journey. I was just an ordinary young man who wanted to escape from poverty. I went the direction life led me. From being a teacher to being an accountant and building an international firm, I recognised that all these would not have been possible if it wasn't for the people who cared for me.

The school teacher who fed me lunch, my childhood friend who raised funds for my first motorbike, the professor who went the extra mile in regards to my scholarship, and my amazing supportive wife - life wouldn't have been the same without them. To them, I am forever grateful.

I always say that a drop of water offered to me in my times of needs is something I can never repay even with the depths of oceans. Today, I extend my gratitude by blessing others so that they too may experience an act of kindness that can bring them a long way in their life.

Dato' Heng Ji Keng

”



BAKER TILLY

Ferrier
Hodgson