

# Accounting and Business Management Case Competition 會計及商業管理個案比賽 2020-21

## Briefing session 賽前簡介會

香港會計師公會

Hong Kong Institute of Certified Public Accountants



Hong Kong Institute of  
Certified Public Accountants  
香港會計師公會

# Agenda 議程

- Objectives and background 目的與背景
- Competition details 比賽詳情
- Supports provided by the HKICPA 支援
- Case question 個案題目
- Judging criteria 評審準則
- Poor reports vs good reports 優異與粗劣報告之比較
- Q&As 問答環節

# Objectives and background 目的與背景



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## Objectives 目的

- To enhance students' ability in using accounting information for business development and their enabling skills as required by today's business world. 增強學生在應用會計資訊於商務發展上的能力，提升個人通用技能，以應付現今商業社會需求。



## Background 背景

- Since inauguration in 2002, more than 300 secondary schools have participated in the HKICPA Accounting and Business Management Case Competition.  
自2002年舉辦至今，已有超過300間中學曾參加香港會計師公會會計及商業管理個案比賽。
- Last year it attracted **more than 1,700** students from secondary schools.  
去年，**超過1,700** 名中學生參加。
- Our Competition is one of the most popular and significant annual inter-school events of its kind.  
香港會計師公會會計及商業管理個案比賽，在同類型校際活動中成為最具代表性的比賽。





## Supporting companies over the years 過往合作機構



THE HONGKONG AND SHANGHAI HOTELS, LIMITED  
香港上海大酒店有限公司



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# Competition details

## 比賽詳情



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## 2020-21 Case study 個案

**Tsit Wing International Holdings Limited (Tsit Wing)**  
**(Stock code:2119)**

捷榮國際控股有限公司（「捷榮」）  
**(股票代號:2119)**





## Competition format 比賽模式



## Details 詳情

	Level 1 第一級別	Level 2 第二級別
Form 年級	Form 4 – 6 中四至中六	
Language 語言	Chinese / English 中文/英文	
Participation form 參賽形式	<ul style="list-style-type: none"><li>- Individual; OR</li><li>- Team basis (2-5 members)</li><li>- 個人;或</li><li>- 隊伍形式(2-5名組員)</li></ul>	Team basis only (3-5 members) 只限隊伍形式(3-5名組員)
Max. team number from each school 每校隊伍限制	Unlimited 沒有限制	10 teams 最多10隊

## Details 詳情

	Level 1 第一級別	Level 2 第二級別
Focus 重點	<b>Financial and business management analysis</b> 財務及商業管理分析: - Analysis of Tsit Wing's financial ratios 分析捷榮的財務比率 - Identify Tsit Wing's achievements and make suggestion for improvement 指出捷榮的成功例子和改善建議	<b>Business proposal</b> 商業企劃書: - Financial ratio analysis 財務比率分析 - Strategic analysis 策略分析 - Recommendations 建議 - Others 其他
Report length 報告長度	English: 4-6 pages 中文: 3-4頁	English: 10-17 pages 中文: 8-14頁
Oral presentation (final competition) 公開演說(總決賽)	Nil 沒有	6 shortlisted outstanding performance teams from Level 2 can enter the oral presentation (final competition) 在第二級別比賽中表現最傑出的六隊參賽隊伍可參加公開演說 (總決賽)

**Registration deadline 截止報名**

**9 November 2020**

**2020年11月9日**



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## Awards 獎項 (Level 1 第一級別)

- A "**Certificate of participation**" will be issued to all participants who achieved **50 marks or above**

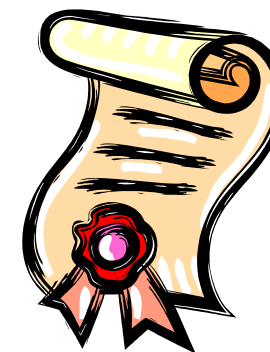
如學生參加第一級別比賽並取得五十分或以上，則可獲頒發**參與狀**乙張。



## Awards 獎項 (Level 2 第二級別)

<Not selected to enter the final competition 又未能晉入總決賽>

Prize	
<b>Merit teams</b> 優異隊伍  Top 10% of highest score teams in business proposal 企劃書獲最高分的首10%隊伍	Certificate of Merit 優異狀
<b>Proficiency teams</b> 良好表現隊伍  The next top 10% of second highest score teams in business proposal 企劃書獲第二高分的其餘10%隊伍	Certificate of Proficiency 良好表現狀
Rest of teams submitted a business proposal in Level 2 其餘參加第二級別並已遞交企劃書的隊伍	Certificate of Appreciation 嘉許狀





## Awards 獎項 (Level 3 第三級別)

<Oral Presentation - Final competition 公開演說 - 總決賽>

Awards	
<b>Champion</b> 冠軍	\$4,500 cash prize, certificate and a trophy 獎金\$4,500、獎狀及獎杯
<b>1<sup>st</sup> Runner-up</b> 亞軍	\$3,500 cash prize, certificate and a trophy 獎金\$3,500、獎狀及獎杯
<b>2<sup>nd</sup> Runner-up</b> 季軍	\$3,000 cash prize, certificate and a trophy 獎金\$3,000、獎狀及獎杯
<b>Best business proposal</b> 最佳書面報告獎	\$1,000 cash prize, certificate and a plaque 獎金\$1,000、獎狀及獎座
<b>Best presenter</b> 最佳演說員獎	\$500 cash prize, certificate and a plaque 獎金\$500、獎狀及獎座
<b>Outstanding performance</b> (3 awards) 傑出表現（三隊）	\$1,000 cash prize, certificate and a plaque 獎金\$1,000、獎狀及獎座



## Why joining the competition 為何參加比賽?



**Put your business  
knowledge into practice**  
學以致用

**Understand the operation  
of a real business world**  
了解真實商業社會運作

**Enhance the business  
writing & presentation  
skills**  
提升商業書寫及演講技巧

**Build teamwork skills**  
加強團隊合作技巧

**Meet and exchange ideas  
with fellow students from  
other schools**  
與同學交流意見

**Enrich the Student  
Learning Profile (SLP) as  
required in the NSS  
curriculum**  
豐富履歷

## See what past winners say 得獎者心聲

"The competition provided us with an opportunity to apply what we had learnt to the real world. In the competition, we reviewed the financial performance and the development of the company and proposed a promotional plan. This experience allowed us to learn more about the business world and equip ourselves for the future challenges we might face."

「比賽為我們提供平台把書本所學應用在真實情境，了解個案公司的財務狀況和發展及制定宣傳計劃的經驗，令我們對真實商業世界有更深入認識，讓我們更好地裝備自己面對未來的挑戰。」

*Ng Kai Ling, Best presenter and leader of champion team in 2019-20 from Hong Kong Chinese Women's Club College*  
吳佳玲 (香港中國婦女會中學) - 2019-20年度最佳演說員及冠軍隊組長



"The competition was a great platform for us to broaden our horizons and foster our interests in the business world. The competition granted us the opportunity to strengthen our analytical and problem-solving skills, equip us with indispensable techniques and mindsets, and help to prepare us for the future."

「此比賽讓我們擴闊視野和增強對商界的興趣與見解，更助我們提升分析和解難能力，藉以裝備自己應對未來種種挑戰。」

*Tsang Justin Anthony, leader of 1<sup>st</sup> runner-up team in 2019-20 from La Salle College*  
曾君澤 (喇沙書院) - 2019-20年度亞軍隊組長



# Case questions and Judging criteria

## 個案題目及 評審準則

# Level 1

# 第一級別



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## Case Question 個案題目

**Assume that you are newly employed by Tsit Wing International Holdings Limited as a financial analyst. Your supervisor asks you to prepare a report to analyze the Group's financial and business environment.**

**假設你是捷榮國際控股有限公司新聘請的財務分析師，你的上司要求你分析公司的財務及業務情況，編寫一份研究報告。**





	Formula	Ratios		2019 Annual Report Ref. page
		2019	2018	
Profitability ratios				
Mark up	Gross Profit / Cost of Sales x 100%	%	%	p. 82
Gross Profit Margin	Gross Profit / Revenue x 100%	%	%	p. 82
Net Profit Margin	Profit Before Tax / Revenue x 100%	%	%	p. 82
Return on Capital Employed	<u>Profit Before Interest and Tax</u> Capital Employed x 100%	%	%	p. 82, p. 88
	<i>Hints: Capital Employed for Limited Companies = Non-current Liabilities + Total Equity</i>			
Comments				
Management Efficiency ratios				
Inventory Turnover	Cost of Sales / Inventories	times	times	p. 82, p. 85
Trade Payables Turnover	Credit Purchase / Trade Payables	times	times	p. 82, p. 85
	<i>Hints: Credit Purchase = Closing Inventories + Cost of Sales – Opening Inventories Inventories on 31 December 2017: \$195,370,000.</i>			
Total Assets Turnover	Revenue / Total Assets	times	times	p. 82, p. 85
Comments				
Liquidity ratios				
Current Ratio	Current Assets / Current Liabilities	____:1	____:1	p. 85
Quick Ratio	<u>Current Assets – Inventories – Prepayments</u> Current Liabilities	____:1	____:1	p. 85
Comments				

**B) Business analysis**

A business analysis for each of the following three areas to identify at least **four** examples of **Tsit Wing Group's** achievements and make **one** suggestion for improvement with reference to:

- 2019 Annual Report; and
- 2019 Environmental, Social, and Governance Report.

Environmental Protection	Achievements:
	Improvement:
Corporate Social Responsibility	Achievements:
	Improvement:
Corporate Governance	Achievements:
	Improvement:

(30 marks)  
(Total: 100 marks)

# Judging criteria 評審準則

- Analysis and interpretation skill set  
分析及理解技巧
- Application on ratio analysis  
財務比率的應用
- Understand and evaluate relevant business and management issues  
了解和評估相關的業務管理問題



## Analysis Report format 分析報告形式

	English Report	中文報告
Pages 頁數	4-6	3-4
Font 字體	Arial 12 points	新細明體 11點
Line spacing 行距	1.5	1.5
Margin 邊界	1 inch for each side	每邊1吋

# Analysis Report format 分析報告形式 (Level 1 第一級別)

## HKICPA Cover Sheet

### HKICPA 封面頁

Including–

- 1) Name(s) of participating students  
參賽隊員名稱
- 2) The school at which they are studying  
就讀學校
- 3) Contact number and e-mail address of the team leader  
隊長聯絡電話及電郵



## Analysis Report Content

### 分析報告內容

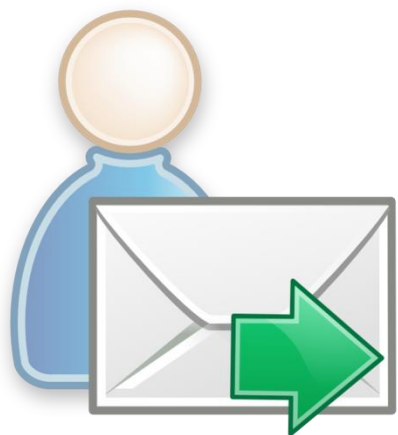
NO team information  
不可存有組員 / 學校資料

- SOFT COPY (PDF format)
- PDF格式電子版

## Submission 遞交

- Save the analysis report and cover sheet in **TWO** separate files with respective file names being shown as:

以下列的檔案格式將分析報告及封面頁儲存為兩個獨立的檔案：



"隊長全名\_隊長手提電話號碼\_Analysis Report"  
(例子: Chan Tai Man\_98765432\_Analysis Report)

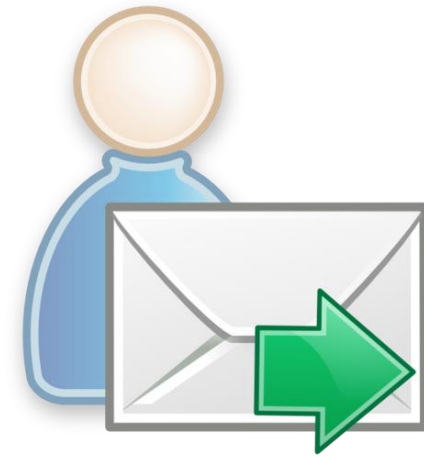
"隊長全名\_隊長手提電話號碼\_封面頁"  
(例子: Chan Tai Man\_98765432\_Cover Sheet)

**Send the TWO PDF files in one email  
per individual/team.**

**Multiple submissions will be disqualified.**

每位參賽學生/每隊隊伍需各自將兩個PDF檔案一次過  
以電郵方式遞交。  
重覆遞交會被取消參賽資格。

## Submission 遞交 (Level 1 第一級別)



### Email Address

電郵地址

amcc@hkicpa.org.hk

### Deadline

截止日期

Before **23:59, 16 February 2020 (Tuesday)**  
**2021年2月16日 (星期二) 23時59分前**

The email receiving time by the HKICPA's mailbox shall prevail 以公會接收電郵的時間為準

### Email Subject

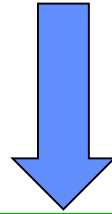
電郵主題

"Accounting and Business Management Case Competition 2020-21 (Level1)".



## After submission 遞交後

**Receive an acknowledgement email**  
**收到確認電子郵件**



**Fill in Online Questionnaire**  
**網上填寫問卷調查**

# Level 2

## 第二級別



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## Case Question 個案題目

Tsit Wing International Holdings Limited has invited you, as a management consultant, to prepare a business proposal to:

顧捷榮國際控股有限公司邀請你以顧問身份編寫一份企劃書，內容包括：

Part I      Review **Tsit Wing Group's** overall financial performance for the past TWO years, for the years ended 31 December 2018 and 2019; and

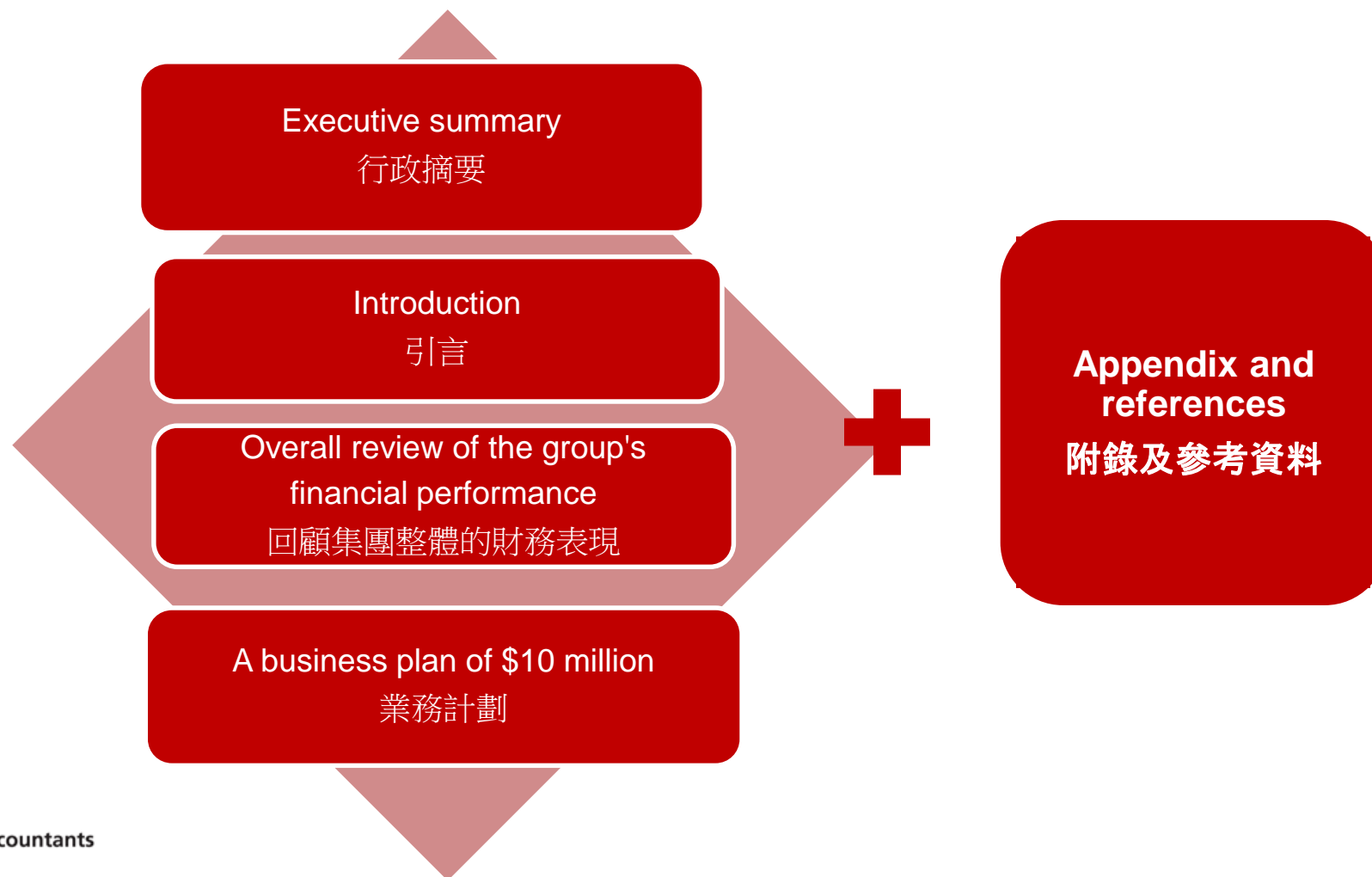
第一部分      回顧捷榮集團在截至2018年及2019年12月31日年度過去兩年間的整體財務表現；以及

Part II      Formulate a business plan of HK\$10 million for the coming TWO years (i.e. for the years ending 31 December 2021 and 2022) to improve the operational performance of **Tsit Wing Group's beverage and food business in Hong Kong.**

第二部分      為未來兩年（即截至2021年及2022年12月31日年度）制訂一個預算耗資1,000萬港元的業務計劃，進一步改進捷榮在香港的餐飲業務



## Proposal Content 企劃書內容





## Judging criteria 評審準則

Content	內容
Executive summary	摘要
Background discussion	背景討論
Review of financial performance	回顧財務表現
Formulation of business plan	制訂業務計劃
Validity of conclusions	結論及建議的可行性
Form	形式
Writing style, report organization and references	寫作風格、報告組織及參考資料
Presentation style	報告的表達風格
Creativity and flexibility of problem solving	解決問題之創意 及可行性

# Content 內容

## (1) Executive Summary 摘要

- Mission 理念
- Current state of business 目前業務情況
- Analyses 主要分析
- Key findings 結果
- Main conclusion and key recommendation 摘要總結及主要建議



# Content 內容

## (2) Background discussion 背景討論

- Background 背景資料
- Objectives 目的
- Scope of your business proposal 商業企劃書的研究範圍

# Content 內容

## (3) Review of financial performance 回顧財務表現

Comprehensive analysis of Tsit Wing Group's financial performance for years ended 31 December 2018 and 2019 with appropriate interpretation on:

全面分析顧捷榮集團於截至2018年及2019年12月31日止年度的集團財務表現，並提供適當詮釋：

- Profitability 盈利能力
- Management efficiency 管理效率
- Short-term liquidity 短期流動資金
- Long-term solvency ratio 長期償債能力
- Investment ratios 投資效益

# Content 內容

## (4) Formulation of business plan 制訂業務計劃

- Trend analysis 趨勢分析
- SWOT analysis 強弱機危分析
- Propose a business plan of \$10 million with supported marketing expenses budget and implementation details  
制訂1,000萬港元的業務推廣計劃，須附上有關的營銷費用預算及詳細實施計劃
- Evaluate your recommendations on business plan  
評估你的業務推廣建議方案

# Content 內容

## (5) Analytical approach and style

### 分析方法及風格

- Synthesize various ideas and evidence, relating one to the other in a *cohesive whole* manner.  
綜合不同意見及論據，連連相扣，加強結合性
- Topics suggested in various sections should be linked.  
段落間應互相呼應
- Construct consistent and well-supported arguments.  
建立連貫性及有力論據

# Content 內容

## (5) Validity of conclusions

結論及建議的可行性

- Good and justified conclusion / solution / recommendation drawn.  
建議 / 解決方案 / 結論均有理由支持及富可行性
- Conclusions drawn should have been explained in details in previous relevant sections of the proposal.  
所立之結論需已於企劃書內詳細解釋

# Form 形式

## (1) Writing style, report organization and references

寫作風格，報告組織及參考資料

- Good coverage 良好的覆蓋範圍

- Comprise all the key elements of a business proposal (i.e. executive summary and introduction, analysis, recommendations, conclusion)

涵蓋所以商業報告的重要元素（包括行政摘要、引言、分析、建議、結論）

- Logical structure 邏輯結構

- Correct grammar 正確文法

- Good referencing 有條理列出參考資料

- Harvard System of Referencing is recommended  
建議使用Harvard System of Referencing

# Form 形式

## (2) Presentation style 表達方式

- Clear and concise presentation of ideas  
清楚及簡潔地表達意見
- Consistent tone of language used as business consultants in the proposal  
應以商業顧問角度出法，整份企劃書所用語法亦需統一
- Use of table, graphics, font size, type face  
可善用圖表、字形大小及字體
- Diagrams/tables should have captions  
圖表需有解說
- Numbering of sections and diagrams/tables needed  
圖表有需要時可加設號碼分別

# Creativity and Flexibility 創意及可行性

Creativity and flexibility of problem solving 解決問題之創意

- New ideas that can help the Company involved are encouraged.  
可提議富創意而具建設性之意見
- New ideas should be in line with the Company' s strategies stated in their annual report as much as possible.  
提議需配合公司策略，可參考年報上提及之公司方針
- Such ideas should take in consideration of the current financial situation as well as the likely future development of the Company.  
建議需適合現時營商環境及公司未來方針



## Proposal format 企劃書形式

	English Report	中文報告
Pages 頁數	10-17	8-14
Font字體	Arial 12 points	新細明體 11點
Line spacing 行間距	1.5	1.5
Margin 邊界	1 inch for each side	每邊界1吋

# Proposal format 企劃書形式

## HKICPA Cover Sheet HKICPA 封面頁

Including–

- 1) Name(s) of participating students  
參賽隊員名稱
- 2) The school at which they are studying  
就讀學校
- 3) Contact number and e-mail address of the team leader  
隊長聯絡電話及電郵



## Proposal Content 報告內容

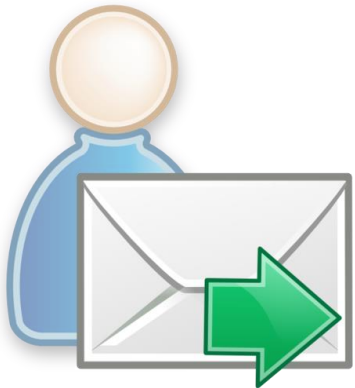
**NO team information**  
不可存有組員 / 學校資料

- SOFT COPY (PDF format)
- PDF格式電子版

## Submission 遞交

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以下列的檔案格式將企劃書及封面頁儲存為兩個獨立的檔案：



"隊長全名\_隊長手提電話號碼\_企劃書"  
(例子: Chan Tai Man\_98765432\_Proposal)

"隊長全名\_隊長手提電話號碼\_封面頁"  
(例子: Chan Tai Man\_98765432\_Cover Sheet)

**Send the TWO PDF files in one email  
per individual/team.**

**Multiple submissions will be disqualified.**

每位參賽學生/每隊隊伍需各自將兩個PDF檔案一次過  
以電郵方式,遞交。  
重覆遞交會被取消參賽資格。

## Submission 遞交 (Level 2 第二級別)



**Email Address**  
電郵地址

- Before ~~23.59, 19 February 2021 (Friday)~~  
amcc@hkicpa.org.hk

**Deadline**  
截止日期

**2020年2月19日 (星期五) 23時59分前**

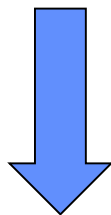
**Email Subject**  
電郵主題

"Accounting and Business Management  
Case Competition 2020-21 (Level 2)"

~~The email receiving time by the HKICPA's mailbox shall prevail 以公會接收電郵的時間為準~~

## After submission 遞交後

**Receive an acknowledgement email**  
**收到確認電子郵件**



**Fill in Online Questionnaire**  
**網上填寫問卷調查**

# Final competition – oral presentation 總決賽 – 公開演說



Hong Kong Institute of  
Certified Public Accountants  
香港會計師公會

# Final competition – oral presentation

## 總決賽 – 公開演說

- The list of **SIX** outstanding performance teams from Level 2 will shortlisted and announced on 16 April 2021.

在第二級別比賽中表現最傑出的六隊參賽隊伍入圍隊伍會於2021年4月16日公佈

- They are required to give a 15-minute oral presentation.

每隊將有15分鐘簡報

- The oral presentation will be conducted in English or Chinese depending on the language of proposal. Awards will be presented on the same day.

簡報語言將根據企劃書所選用之語言。各獎項將於同日頒發。



## Final competition – oral presentation 總決賽 – 公開演說

- Date of Competition: **Saturday morning, 22 May 2021**

比賽將於 **2021年5月22日(星期六早上)**舉行

- Other participating teams are also welcome to enrol for attending the oral presentation.

其他參賽隊伍亦同時獲邀出席





## Post-Competition Activities 賽後活動

### Company visit 企業參觀



### Young reporters meeting CPA 少年記者專業會計師會面交流



# Judging criteria 評審準則 – oral presentation 公開演說

- Content 內容
- Presentation skills 演說技巧\*

\*Judges will also take into consideration of students' performance in the Q&A session 問答環節的表現亦會被計算在內



# Supports provided by the HKICPA 香港會計師公會的支援



Hong Kong Institute of  
Certified Public Accountants  
香港會計師公會

# Business Seminar (Level 1)

## 商業講座 (第一級別)

- Basic financial ratio analysis and implication  
財務比率分析及應用
- Recap of major business and management concepts  
回顧主要商業管理概念

## Business Seminar (Level 2)

### 商業講座 (第二級別)

- Deriving important information from financial statements 從財務報表中抽取重要數據
- Methods of analyzing trends 分析財務趨勢
- Basic budget preparation 基本預算準備
- Operations of Tsit Wing International Holdings Limited  
捷榮國際控股有限公司運作
- Proposal writing skill 撰寫企劃書技巧
- Business management & marketing strategies  
商業管理及品牌營銷策略

## Business seminar schedule 商業講座時間表

**Levels 1 and 2**  
**第一及第二級別**

Date 日期	14-11-2020 (Saturday)
Time 時間	09:00 a.m. – 1:15 p.m. (Level 1 & Level 2 participants)
Topic 內容	<p>Level 1</p> <ul style="list-style-type: none"><li>• Basic financial ratio analysis and implication (Part 1 &amp; 2) 基本財務比率分析及應用 (第1及第2部分)</li><li>• Recap of major business and management concepts 回顧主要商業管理概念</li></ul> <p>Level 2</p> <ul style="list-style-type: none"><li>• Financial ratio analysis and basic budget preparation 財務比率分析及基本預算準備</li></ul>
Enrolment deadline 截止報名日期	9-11-2020

## Business seminar schedule 商業講座時間表

Date 日期	29-12-2020 (Tuesday)
Time 時間	2:00 p.m. – 5:30 p.m.
Topic 內容	<ul style="list-style-type: none"><li>• Operations of Tsit Wing International Holdings Limited 捷榮國際控股有限公司運作</li><li>• Proposal writing skills 撰寫企劃書技巧</li><li>• Business management and marketing strategies 商業管理及市場策略</li></ul>
Enrolment deadline 截止報名日期	9-11-2020

**Level 2 Only**  
**只限第二級別**

# Comments from reviewers 閱卷評委的意見



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# Comments from reviewers for business proposals

## 閱卷評委就企劃書的意見

- Grammatical and spelling mistakes 文法及串寫錯誤
- Inconsistency of font size 字體大小不一致
- Mistakes in calculating the ratios 比率計算錯誤
- Mixed up between internal and external environment when conducted SWOT analysis. 未能於SWOT 分析中指出可能存在的風險
- Relatively weak executive summary and product portfolio analysis 摘要及產品組合分析較弱
- Insufficient research and lack of references 資料搜集及參考資料不足
- Rough analysis and repeated discussions 粗略分析及重覆討論
- Unable to make a meaningful conclusion and relate the result of analysis to future business plan 無法做出有意義的結論及將分析的結果聯繫到未來的業務計劃
- Details of \$10M implementation plan and timeline is missing 欠缺\$1,000萬港元的執行計劃和時間表

# Characteristics of poor proposals

## 粗劣企劃書之特質

- Inappropriate use of executive summary.  
不恰當的行政摘要

- ☐ Excellent
- ☐ Very good
- ☐ Good
- ☐ Average
- ☒ Poor



# Characteristics of poor proposals

## 粗劣企劃書之特質

- Superficial analysis 分析流於表面
  - Describe the facts only.  
只敘述事件
  - Financial ratios computed were not properly or sufficiently interpreted.  
財務比率計算不正確或缺充足詮釋
  - No reference was made to the industry, competitors, and/ or economic statistics.  
欠缺有關行業、競爭者或 / 及經濟數據支持或比較



## Example 例子

### Case 1: FACTUAL ONLY

#### 案例1: 只列出事實

- As compared to last year, the gross profit is increased by 20%.  
相比去年，毛利率提升百份之二十。



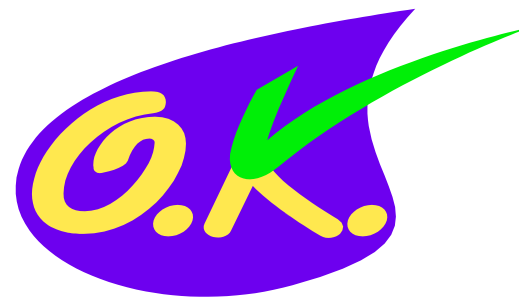
## Example 例子

Case 2: BETTER with time-series analysis and highlight of control areas

案例2: 有進步 – 比較時序趨勢並提及需要改善的地方

- As compared to last year, the gross profit is increased by 20%. Given the sales growth is 50%, it shows that the company has the pressure to manage its cost in coming years. This is especially true as the gross profit % shows a decreasing trend in last 5 years.

縱使營業額上升百份之五十，相比去年，毛利率只提升百份之二十。事實上，毛利率於過去五年一直下跌，可見公司來年將受到營運成本管理壓力。



## Example 例子

Case 3: EVEN BETTER with both time-series and cross-sectional analysis

案例3: 更好 – 比較時序趨勢及同業表現

- As compared to last year, the gross profit is increased by 20%. Given the sales growth is 50%, it shows that the company has the pressure to manage its cost in coming years. This is especially true as the gross profit % shows a decreasing trend in last 5 years. **If we compare the company with its competitor having sales growth of 10% and gross profit increased by 2%, the company is outperformed in its market last year.**

縱使營業額上升百份之五十，相比去年，毛利率只提升百份之二十。事實上，毛利率於過去五年一直下跌，可見公司來年將受到營運成本管理壓力。**與同業比較，競爭對手營業額上升百份之十，而毛利率則提升百份之二，因此本公司之去年表現較同業為佳。**



# Characteristics of poor proposals

## 粗劣企劃書之特質

- Inadequate explanation on the methodologies used and supporting measuring instruments (e.g. questionnaire and detailed findings) not attached.

所使用的分析方法及工具，欠缺完整解說（如沒有附上問卷調查的問卷備份及調查結果）

**Level 2 第二級別：**

**# of pages of  
questionnaire will not  
be counted**

問卷調查所佔用的頁數  
將不計算在內



## Characteristics of poor proposals

### 粗劣企劃書之特質

- Recommendations given were not reasonable/ realistic/cost-effective.  
所提出建議並不合理 / 不可行或不符合成本效益
- Conducted survey but without showing results / the objective of the survey is not related to the issue  
完成市場調查後，沒有說明詳細的結果或調查的目的跟報告所提出的問題並沒有太大關連





# Characteristics of poor proposals

## 粗劣企劃書之特質

- No concrete action plan for implementing suggestions.

欠缺實質執行計劃

- The time order of implementing recommendations should be listed out.

計劃內之不同建議項目需列出執行時間表

- The resources needed should also be considered.

需考慮資源分配

# Characteristics of poor proposals

## 粗劣企劃書之特質

- Do not reference FULLY, PROPERLY and CONSISTENTLY  
沒有提供完整、恰當及統一格式的參照
  - A separate section of “List of references” was not given at the end of report  
欠缺獨立的參考資料瀏覽表
  - Each of the listed references should have been referred in the main body of the report. (i.e. citation)  
參考資料瀏覽表內所提及的項目需記載在報告內（如:加以引用）

# Characteristics of poor proposals

## 粗劣企劃書之特質

- Inconsistent writing style 寫作風格不統一
- Did not check spelling, many typos 打字排印錯誤
- Many careless mistakes 粗心大意
- Many grammatical mistakes 文法錯誤
- Incomplete content: no table of contents, no introduction, and/or no conclusion 內容欠完整：欠目錄、引言及 / 或結論
- Inappropriate format – do not follow the instructions given by HKICPA 格式不正確 - 沒有依照大會所訂下指引
- No page number 沒有頁碼

# Characteristics of good proposals

## 優異企劃書特質

- Efforts put in doing research e.g. conduct customer survey to support their recommendations  
資料搜查，如顧客市場調查以支持有關建議的可行性
- Effective use of graphs and tables  
有效使用不同的圖表
- Creative yet practical ideas  
具創意而又可行性的建議
- Benchmark with competitors, industry and economic statistics when doing financial analysis  
與競爭者、行業、及經濟數據等作分析及比較
- Clear and logical presentation structure -> readers can follow easily  
清晰及具邏輯表達手法 - > 方便讀者閱讀



## Reminder 提示



- Read the question requirements, notes and guidelines carefully.  
留意作業要求、有關附錄及指引
- Strictly follow the requirements for written analysis report / business proposal format.  
書面分析報告 / 商業企劃書格式須依照大會指示
- Ensure your registration name is correct (will be printed on the certificate).  
要確保申請表格上所有參賽者姓名正確 (將打印在證書上)



## Reminder 提示

- Late submission of analysis report / business proposal will not be entertained.  
逾時遞交分析報告 / 商業企劃書將不被接受
- Useful references/ resources has been uploaded on the HKICPA website or competition facebook.  
本公會已上載有關資料於網頁及facebook
- Stay tuned to us for competition updates.  
請定時留意本會最新動態

## Next steps 下一步...

Action 行動		Method 方法	Deadline 截止日期
Case competition application 比賽報名		Online 網上	9-11-2020
Business seminar (for Levels 1 and 2 participants) 商業講座 (第一及第二級別參賽者)		Online 網上	
Business seminar (for Level 2 participants only) 商業講座 (第二級別參賽者)		Online 網上	
Submit report 遞交報告	Level 1 第一級別	Email 電郵	16-2-2021
	Level 2 第二級別	Email 電郵	19-2-2021
Fill in online questionnaire 網上填寫 問卷調查	Levels 1 & 2 第一及第二級別	Online 網上	



Please scan the QR code &  for more information! 😊





# Q & A

## 問答環節



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