



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

HKICPA Accounting and Business Management Case Competition

香港會計師公會會計及商業管理個案比賽 2018-19

Briefing session
賽前簡介會

19 October 2018



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



Hong Kong Institute of
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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 1,760** students from secondary schools.

去年，**超過1,760**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。





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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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香港會計師公會

2018-19 Case study 個案

Hong Kong Television Network Limited

香港電視網絡有限公司

(Stock code: 1137)





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">- Individual; OR- Team basis (2-5 members)- 個人;或- 隊伍形式(2-5名組員)	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	8 teams 最多8隊



Details (cont'd) 詳情 (續)

	Level 1 第一級別	Level 2 第二級別
Focus 重點	Financial and business management analysis 財務及商業管理分析: - Analysis of HKTV Group's financial ratios 分析香港電視集團的財務比率 - Identify HKTV Group's achievements and make suggestion for improvement 指出香港電視集團的成功例子和改善建議	Business proposal 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: 10-15 pages 中文: 8-12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)



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Registration deadline 截止報名

1 November 2018 (Thursday)

2018年11月1日(星期四)



Awards 獎項 (Level 1 第一級別)

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

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。

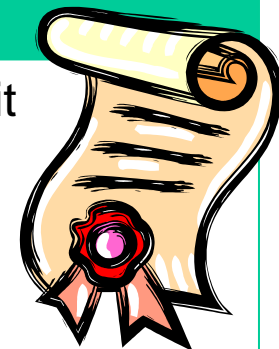




Awards 獎項 (Level 2 第二級別)

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

		Prize
Merit teams 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
Proficiency teams 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 獎項

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

Certificates will be issued to participants at different levels of achievement. 參加者將按其表現成績獲頒發不同的獎狀。





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

See what past winners say about the Competition 過往得獎者心聲



"This HKICPA case competition provides a valuable opportunity for students to broaden their horizons. Through the competition, we can acquire business knowledge and transferable skills, which can benefit our future career as well as offering personal development."

「此比賽令我們的視野不限於課本上，亦提供了寶貴機會讓我們運用所學，發揮創意和潛能，並學習團隊合作等，對我們的個人發展及未來事業有莫大幫助。」

Lee Hiu Long, leader of champion team in 2017-18, from Ying Wa Girls' School
李曉朗 (英華女學校) — 2017-18年度冠軍隊組長

"The HKICPA case competition gave us a taste of what a real business situation is like and paves the way for our future careers. Through the competition we learnt how to tackle problems that we rarely find in textbooks, and come up with different creative solutions. I particularly liked the presentation part, where the need to present in a clear, yet concise way, is important – and always worth practising."

「此比賽讓我們認識企業的實際運作，亦有助商科同學選擇未來路向。我們學會解決一些課本較少詳述的問題，我在演講部分更獲益良多，學到如何精簡地介紹我們的計劃書。」

Hui Yuen Ching Tiffany, Best presenter and member of 1st runner-up team in 2017-18 from Ying Wa Girls' School
許浣程 (英華女學校) — 2017-18年度最佳演說員及亞軍隊組成員





Supports for students 支援

Business Seminar 商業講座

- 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

Levels 1 and 2
第一及第二級別





Supports for students 支援

Business Seminar 商業講座

- 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 HKTV Group
香港電視集團運作
- 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

Level 2 Only
只限第二級別





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Activities for winning teams 得獎隊伍

Company visit 企業參觀





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香港會計師公會

Activities for winning teams 得獎隊伍

Young reporter - Meeting the professional 訪問專業會計師





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Case Question 個案題目 (Level 1 第一級別)



Case Question 個案題目 (Level 1 第一級別)

Assume that you are newly employed by HKTv as a financial analyst. Your supervisor asks you to prepare a report to analyze the Group's financial and business environment.

假設你是香港電視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。





Case Question 個案題目 (Level 1 第一級別)

- Already uploaded to HKICPA Website
 已上載在香港會計師公會網頁

The HKICPA Accounting and Business Management Case Competition 2018-19 (Level 1)

REQUIRED

Assume that you are newly employed by HKTU as a financial analyst. Your supervisor asks you to prepare a report to analyze the Group's financial and business environment. Your report should include the following sections:

A) Financial analysis

A tabular analysis of **HKTU Group's** financial ratios with appropriate interpretation and all calculations must be supported by appropriate workings.

Instructions:

- Use the information on **HKTU Group's consolidated financial statements** to prepare your answers.
- Apply "Year-end" (i.e. December 31) figures on Consolidated Statement of Financial Position to work out your answers for this part.

	Formula	Ratios		Annual Report Ref. page	
		2017	2016	2017	2016
Profitability ratios					
Mark up	$\frac{\text{Gross Profit}}{\text{Cost of Goods Sold}} \times 100\%$	— %	— %	p.57	p.52
Gross Profit Margin	$\frac{\text{Gross Profit}}{\text{Sales}} \times 100\%$	— %	— %	p.57	p.52
Net Profit Margin	$\frac{\text{Net Profit Before Tax}}{\text{Sales}} \times 100\%$	— %	— %	p.57	p.52
Return on Capital Employed	$\frac{\text{Profit Before Interest and Tax}}{\text{Capital Employed}} \times 100\%$	— %	— %	p.57	p.52
	<i>Hints: Capital Employed for Limited Companies = Non-current Liabilities + Shareholders' Funds</i>			p.59	p.55
Comments					
Management Efficiency ratios					
Inventory Turnover	$\frac{\text{Cost of Goods Sold}}{\text{Inventory}}$	— times	— times	p.57	p.52
	<i>Hints: Cost of goods sold = Opening inventories + Credit Purchases - Closing Inventories</i>			p.59	p.54
Inventory Turnover Period	$\frac{\text{Inventory}}{\text{Cost of Goods Sold}} \times 365 \text{ days}$	— days	— days	p.54	p.55
Trade Payables Turnover	$\frac{\text{Credit Purchases}}{\text{Trade Payables}}$	— times	— times	p.57	p.52
Trade Payables Repayment Period	$\frac{\text{Trade Payables}}{\text{Credit Purchases}} \times 365 \text{ days}$	— days	— days	p.59	p.54
				p.54	p.55
Total Assets Turnover	$\frac{\text{Sales}}{\text{Total Assets}}$	— times	— times	p.57	p.52
				p.59	p.54
Comments					
Liquidity ratios					
Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	—:1	—:1	p.59	p.54
Quick Ratio	$\frac{\text{Current Assets} - \text{Inventories} - \text{Prepayments}}{\text{Current Liabilities}}$	—:1	—:1	p.59	p.54
Comments					
Solvency ratios					
Gearing Ratio	$\frac{\text{Non-current Liabilities} + \text{Preference Share Capital}}{\text{Non-current Liabilities} + \text{Shareholders' Funds}} \times 100\%$	— %	— %	p.59	p.55
				p.58	p.50
Comments					
Return on Investment ratios					
Earnings Per Share (EPS)	$\frac{\text{Profit attributable to owners of the Company}}{\text{Number of ordinary shares issued}}$	\$ /share	\$ /share	p.57	p.52
				p.60	p.75
Comments					

(70 marks)

The HKICPA Accounting and Business Management Case Competition 2018-19 (Level 1)

B) Business analysis

In respect of each of the following areas, conduct a business analysis to identify at least **four** examples of **HKTU Group's** achievements and make **one** suggestion for improvement:

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

(30 marks)
 (Total: 100 marks)

Notes

- In preparing your analysis, you should refer to **HKTU Group's** 2016 and 2017 annual reports and information which are available at the Company's website at <http://www.hktv.com.hk/eng/global/home.htm> or any other relevant sources.
- You are required to carry out a tabular financial analysis for **the past TWO years, for the years ended 31 December 2016 and 2017**, and make sure all calculations follow the appropriate formulae. All calculations must be supported by appropriate workings.
- Make clear references to all materials used in the analysis.

Useful reference

HKICPA Accounting and Business Management Case Competition Website

www.hkicpa.org.hk/en/bsocma-a-hkicpa/exam-hk/cpa-bm-case

Competition Facebook Page

www.hkicpa.org.hk/facebook/casecomp

Hong Kong Television Network Limited website

<http://www.hktv.com.hk/eng/global/home.htm>

Free Business seminar (Levels 1 and 2 participants)

Date: 10 November 2018 (Saturday)

Time: 9:15 a.m. – 12:45 p.m.

Venue: 27/F, Wu Chung House, 213 Queen's Road East, Wanchai

Topics: Basic financial ratio analysis and implication; and Recap of major business and management concepts



Judging criteria 評審準則 **(Level 1 第一級別)**

- 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 **(Level 1 第一級別)**

	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 (*cont'd* 續) (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

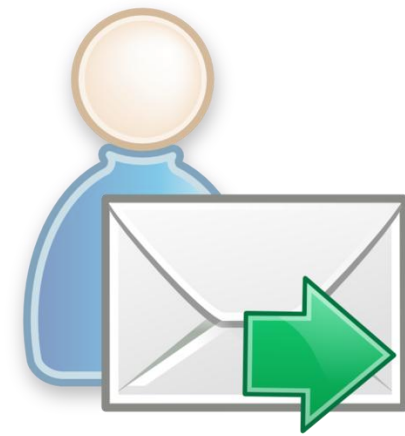


Analysis Report Content

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 (Level 1 第一級別)

- 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：

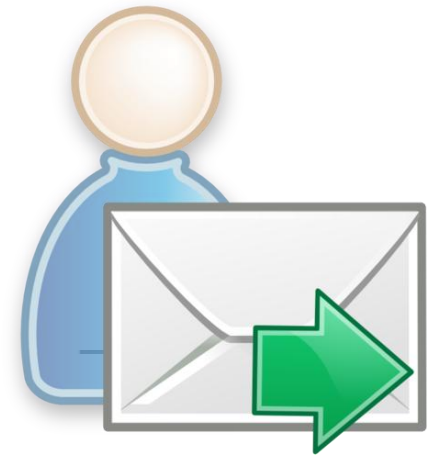
"隊長全名_隊長手提電話號碼_Analysis Report"
(例子：Chan Tai Man_98765432_Analysis Report)

"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@hkiipa.org.hk

Deadline

截止日期

Before 23:59, 15 February 2019 (Friday)

2019年2月15日 (星期五) 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 2018-19 (Level1)".



Level 1 第一級別

Receive an acknowledgement email

收到確認電子郵件



Fill in Online Questionnaire

網上填寫問卷調查



Hong Kong Institute of
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香港會計師公會

Case Question 個案題目 (Level 2 第二級別)



Case Question 個案題目 (Level 2 第二級別)

Hong Kong Television Network Limited has invited you, as a management consultant, to prepare a business proposal to:

香港電視網絡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 **HKTV Group's** overall financial performance for the past TWO years, for the years ended 31 December 2016 and 2017; and

第一部分 回顧香港電視集團在截至2016年及2017年12月31日年度過去兩年間的整體財務表現；以及

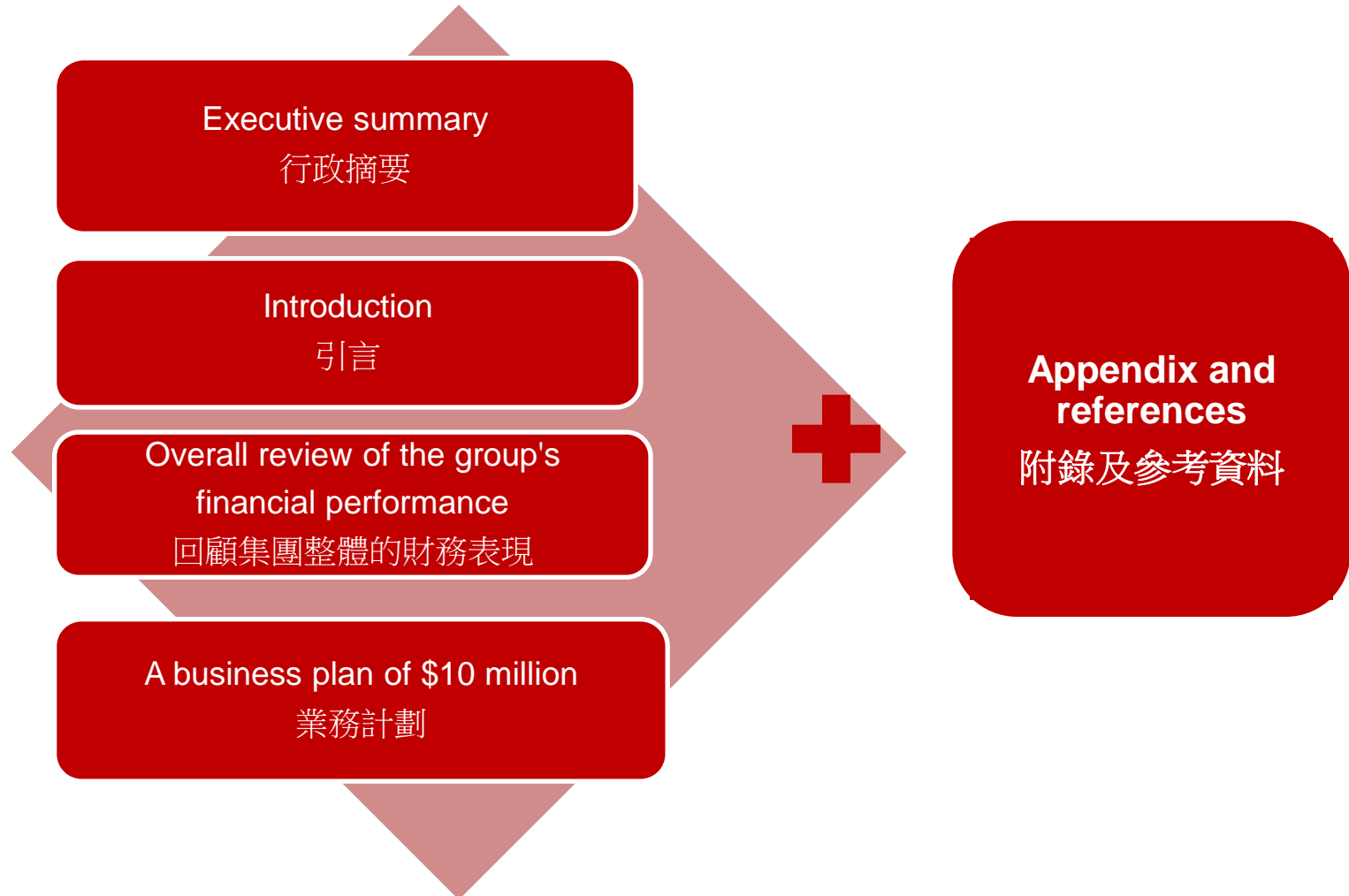
Part II

Formulate a business plan of HK\$10 million for the coming TWO years (i.e. for the years ending 31 December 2018 and 2019) to further enhance the performance of **HKTV Group's operations in Hong Kong**.

第二部分 為未來兩年（即截至2019年及2020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，進一步提升香港電視集團香港業務的表現。



Proposal Content 企劃書內容 (Level 2 第二級別)





Judging criteria 評審準則 (Level 2 第二級別)

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



Judging criteria 評審準則 – 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



Judging criteria 評審準則 – Content 內容 (cont'd 續)

(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



Judging criteria 評審準則 – Content 內容 (*cont'd* 續)

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

Comprehensive analysis of HKTV Group's financial performance for years ended 31 December 2016 and 2017 with appropriate interpretation on:

全面分析香港電視集團於截至2016年及2017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



Judging criteria 評審準則 – Content 內容 **(cont'd 續)**

(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



Judging criteria 評審準則 – Content 內容 (*cont'd* 續)

(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



Judging criteria 評審準則 – Content 內容 (cont'd 續)

(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



Judging criteria 評審準則 - 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)

涵蓋所有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



Judging criteria 評審準則 - Form 形式 **(cont'd 續)**

(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



Judging criteria 評審準則 – **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 (Level 2 第二級別)

	English Report	中文報告
Pages 頁數	10-15	8-12
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 (*cont'd* 續) (Level 2 第二級別)

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



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 (Level 2 第二級別)

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

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)

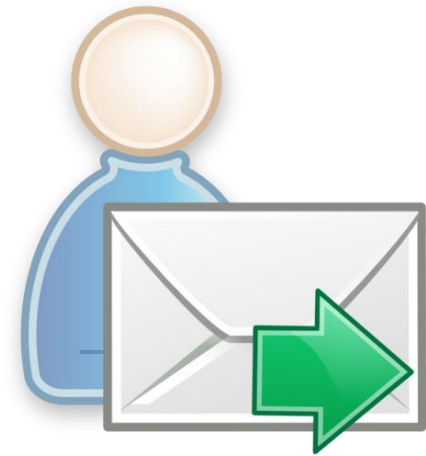
"隊長全名_隊長手提電話號碼_封面頁"

(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

amcc@hkicpa.org.hk

Deadline
截止日期

Before 23:59, 18 February 2019 (Monday)
2019年2月18日 (星期一) 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作準

Email Subject
電郵主題

"Accounting and Business Management
Case Competition 2018-19 (Level 2)".



Analysis Report format 分析報告形式 (*cont'd* 續) (Level 2 第二級別)

Receive an acknowledgement email
收到確認電子郵件



Fill in Online Questionnaire
網上填寫問卷調查



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



Final competition – oral presentation 總決賽 – 公開演說

- The list of **SIX** outstanding performance teams from Level 2 will be shortlisted and announced on 29 March 2019.

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2019年3月29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, 4 May 2019**
比賽將於 **2019年5月4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





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香港會計師公會

Comments from reviewers

閱卷評委的意見



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
- Unable to point out potential risk in the 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 (*cont'd* 續)

- 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欠缺充足詮釋
 - 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 area

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 (*cont'd* 續)

- 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 (*cont'd* 續)

- 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 (*cont'd* 續)

- 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 (*cont'd* 續)

- 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 (*cont'd* 續)

- 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





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





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 (將打印在証書上)



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



Business seminar 商業講座 (Free 免費)

**Levels 1 and 2
第一及第二級別**

Date 日期	10-11-2018 (Saturday)
Time 時間	09:15 a.m. – 12:45 p.m.
Venue 地點	27/F, Wu Chung House, Wanchai 灣仔胡忠大廈27樓
Topic 內容	<ul style="list-style-type: none">• Basic financial ratio analysis and implication 基本財務比率分析及應用 Dr. Stacy Wang, Assistant Professor, Department of Accountancy, Hang Seng Management College• Recap of major business and management concepts 回顧主要商業管理概念 Dr. Dora Lee, Lecturer, Hong Kong Institute of Vocational Education (Chai Wan)
Enrolment deadline 截止報名日期	1-11-2018 (Thursday)



Level 2 Only
只限第二級別

Business seminar 商業講座 (Free 免費)

Date 日期	28-12-2018 (Friday)
Time 時間	1:30 p.m. – 5:30 p.m.
Venue 地點	27/F, Wu Chung House, Wanchai 灣仔胡忠大廈27樓
Topic 內容	<ul style="list-style-type: none">• Financial ratio analysis and basic budget preparation 財務比率分析及基本預算準備 Dr. Stacy Wang, Assistant Professor, Department of Accountancy, Hang Seng Management College• Proposal writing skills 撰寫企劃書技巧 Dr. Dora Lee, Lecturer, Hong Kong Institute of Vocational Education (Chai Wan)• Business management and marketing strategies 商業管理及市場策略 Dr. Dora Lee, Lecturer, Hong Kong Institute of Vocational Education (Chai Wan)• Operations of Hong Kong Television Network Limited 香港電視集團控股有限公司運作 Miss Alice Wong, Chief Financial Controller, Hong Kong Television Network Limited
67 Enrolment deadline 截止報名日期	1-11-2018 (Thursday)



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	1-11-2018	
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	15-2-2019
	Level 2 第二級別	Email 電郵	18-2-2019
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	



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Accounting and Business Management Case Competition
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6 Drafts
 Last draft created yesterday at 3:33 PM. See drafts.

CPA Accounting and Business Management Case Competition
 September 20 at 4:15 PM · 🌐

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 Analyze like a Pro. Get a Taste of Real Business!

未來分析家召喚 📢 HKICPA會計及商業管理個案比賽已經開始接受報名！
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 See Translation

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

Co-organizer: Education Bureau 教育局

Supporting organization: 

HKICPA Accounting and Business Management Case Competition 2018-19

香港會計師公會 會計及商業管理個案比賽

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Q & A

問答環節