



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

HKICPA Accounting and Business Management Case Competition (Secondary School Group) 香港會計師公會會計及商業管理個案比賽 (中學組) **2015-2016**

Briefing session
賽前簡介會

22 October 2015



Agenda 議程

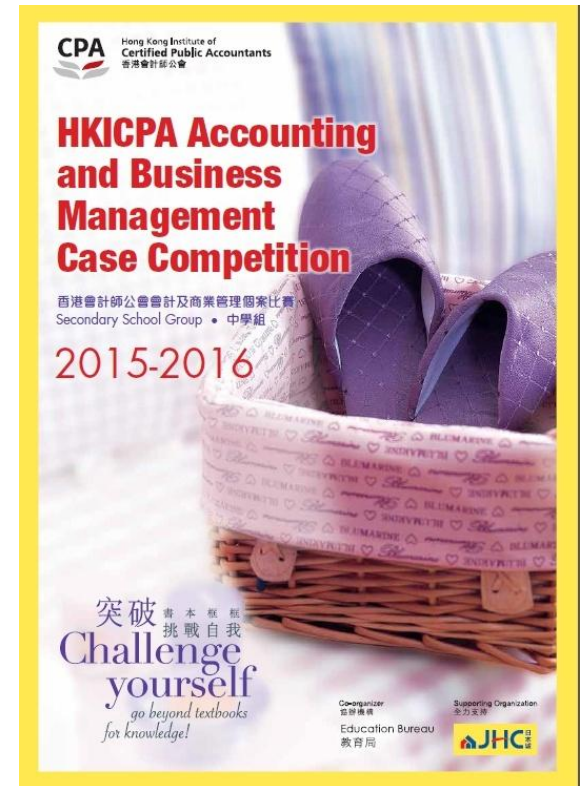
- Objectives and background 目的與背景
- Competition details 比賽詳情
- Supports provided by the HKICPA 支援
- Case question 個案題目
- Judging criteria 評審準則
- Poor reports vs good reports 優異與粗劣報告之比較
- Q&As 問答環節



Objectives 目的

- To enhance students' ability in using accounting information for business development and their soft 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，提升個人軟性技巧，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 more than **2,500** students from secondary schools and tertiary institutes.

去年，**超過2,500**名大專生及中學生參加

- Our Competition is one of the most popular and significant annual inter-school events of its kind.

在同類型校際活動中，香港會計師公會會計及商業管理個案比賽成為學界中最具代表性的比賽





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

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



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

2015-2016 Case study 個案



International Housewares Retail Company Limited (JHC)

國際家居零售有限公司 (日本城)

(Stock code: 1373)



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 basis; OR- Team (2-5 members)- 個人;或- 隊制 (2-5名組員)	Team basis only (3-5 members) 只限隊制 (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 JHC's group financial ratios 分析JHC的財務比率 - Identify JHC's group achievements and make suggestion for improvement 指出JHC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 finalists can enter the oral presentation (final competition) 最後6強可參加公開演說 (總決賽)
Registration deadline 截止報名	31 / 10 / 2015	



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)

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

Awards 獎項	
Champion team 冠軍隊伍	\$3,000 cash prize, HKICPA Examination in BAFS examination fee waiver*, certificate and a trophy, with a total value of \$8,750 at maximum 獎金\$3,000、香港會計師公會「企會財」考試費用豁免*、獎狀及獎座，總值最高可達\$8,750
1st Runner-up team 亞軍隊伍	\$2,000 cash prize, HKICPA Examination in BAFS examination fee waiver*, certificate and a trophy, with a total value of \$7,750 at maximum 獎金\$2,000、香港會計師公會「企會財」考試費用豁免*、獎狀及獎座，總值最高可達\$7,750
2nd Runner-up team 季軍隊伍	\$1,500 cash prize, HKICPA Examination in BAFS examination fee waiver*, certificate and a trophy, with a total value of \$7,250 at maximum 獎金\$1,500、香港會計師公會「企會財」考試費用豁免*、獎狀及獎座，總值最高可達\$7,250
Best business proposal 最佳書面報告獎	\$1,000 cash prize, HKICPA Examination in BAFS examination fee waiver#, certificate and a trophy, with a total value of \$3,625 at maximum 獎金\$1,000、香港會計師公會「企會財」考試費用豁免#、獎狀及獎座，總值最高可達\$3,625
Best presenter 最佳演說員獎	\$500 cash prize, HKICPA Examination in BAFS examination fee waiver#, certificate and a trophy, with a total value of \$1,025 獎金\$500、香港會計師公會「企會財」考試費用豁免#、獎狀及獎座，總值高達\$1,025
Outstanding performance (3 awards) 傑出表現 (三隊)	HKICPA Examination in BAFS examination fee waiver#, certificate and a trophy, with a total value of \$2,625 at maximum 香港會計師公會「企會財」考試費用豁免#、獎狀及獎座，總值最高可達\$2,625

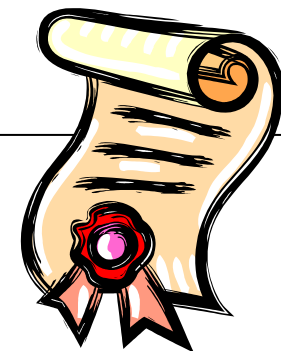




Awards 獎項 (Level 2 第二級別)

<Others 其他>

Prize	
<p>Merit teams 優異隊伍</p> <p>The teams with the top 10% of marks for the business proposal, but which have not been selected to enter the final competition 企劃書最好的首百分之十隊伍，但又未能晉入決賽</p>	<p>Certificate 証書</p>
<p>Proficiency teams 良好表現隊伍</p> <p>The next top 10% of teams in the best business proposal 其餘企劃書最好的首百分之十隊伍</p>	<p>Certificate 証書</p>
<p>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</p>	<p>Certificate of Appreciation 嘉許狀</p>





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

“Joining the competition enables me to apply theoretical knowledge through analyzing practical case example and consolidate my business knowledge. The oral presentation intensifies my confidence and enhances my immediate response. Moreover, as a leader, I was required to provide clear instructions and a united direction to my teammates and maintain the cohesion of the team.”

「透過參加這個比賽，我可以把課堂上學到的理論和知識應用在真實個案分析上，從而鞏固我的商業知識。再者，比賽的匯報部份可以加強我的自信心及即時反應。而身為組長，我需要提供清晰的指示及一個統一的方向給我的組員，同時也需要保持組員之間的凝聚力。」

Crystal Lee, best presenter and leader of champion team in 2014-2015, from HKFYG Lee Shau Kee College

李浩雪 (香港青年協會李兆基書院) — 2014-15年度最佳演說員獎得主及冠軍隊組長



“This competition enabled us to overcome the limits of textbooks and to understand actual business operations more deeply. Learning to handle different business problems broadened our horizons and aroused our interests in accounting and business management.”

「這個比賽讓我們拋開課本的界限，深入了解實際商業運作。學習處理商業問題擴闊了我們的眼界，更提升了我們對會計及商業管理的興趣。」

Tsui Ka Yee Carrie, leader of the best proposal award team and 2nd runner-up team in 2014-2015, from Po Leung Kuk No. 1 W.H. Cheung College

徐嘉儀 (保良局第一張永慶中學) — 2014-15年度最佳書面報告獎隊伍及季軍隊組長



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 International Housewares Retail Company Limited
國際家居零售有限公司 (日本城) 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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香港會計師公會

Activities for winning teams 得獎隊伍

Company visit 企業參觀





Hong Kong Institute of
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香港會計師公會

Activities for winning teams 得獎隊伍

Young reporter - Meeting the professional 採訪專業會計師





Case Question 個案題目 (Level 1 第一級別)

Assume that you are newly employed by JHC as a financial analyst. Your supervisor asks you to prepare an analysis to study the Group's financial and business environment.

假設你是JHC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

REQUIRED

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

A) Financial analysis

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

	Formula	2015	2014	Annual Report Ref. page
Profitability ratios				
Mark up	$\frac{\text{Gross profit}}{\text{Cost of goods sold}} \times 100\%$			R46-49
Gross profit ratio	$\frac{\text{Gross profit}}{\text{Sales}} \times 100\%$			
Net profit ratio	$\frac{\text{Net profit before tax}}{\text{Sales}} \times 100\%$			
Return on capital employed	$\frac{\text{Profit before interest tax}}{\text{Average capital employed}} \times 100\%$			
Comments				
Asset utilization ratios				
Inventory turnover	$\frac{\text{Cost of goods sold}}{\text{Average inventory}}$			R46-49
Average inventory turnover period	$\frac{\text{Average inventory}}{\text{Cost of goods sold}} \times 365 \text{ days}$			
Trade receivables turnover	$\frac{\text{Credit sales}}{\text{Average trade receivables}}$			R46-49, R60
Average trade receivables collection period	$\frac{\text{Average trade receivables}}{\text{Credit sales}} \times 365 \text{ days}$			
Trade payables turnover	$\frac{\text{Credit purchases}}{\text{Average trade payables}}$			R46-49, R59
Average trade payables repayment period	$\frac{\text{Average trade payables}}{\text{Credit purchases}} \times 365 \text{ days}$			
Cash conversion cycle	$\text{Average inventory turnover period} + \text{Average trade receivables collection period} - \text{Average trade payables repayment period}$			R46-49, R60, R59
Total assets turnover	$\frac{\text{Sales}}{\text{Total assets}}$			
Comments				
Liquidity ratios				
Current ratio	$\frac{\text{Current assets}}{\text{Current liabilities}}$:1		R46-49
Quick ratio	$\frac{\text{Current assets} - \text{Inventories}}{\text{Current liabilities}}$:1		
Comments				
Interest ratios				
Gearing ratio	$\frac{\text{Non current liabilities} + \text{Shareholders' loan facilities}}{\text{Non current liabilities} + \text{Shareholders' fund}} \times 100\%$			R46-49
Comments				



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)

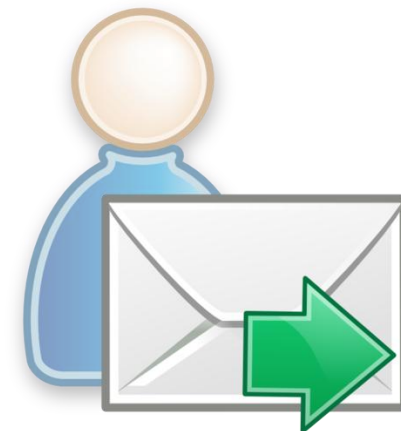
	English Report	中文報告
Pages 頁數	4-6	3-4
Font 字體	Arial 12 points	新細明體 11點
Line spacing 行距	1.5	1.5
Margin 邊界	1 inch for each side	每邊1吋



Analysis Report format 分析報告形式 (*cont'd* 續) (Level 1 第一級別)



- SOFT COPY (PDF format)
- PDF格式電子版



Submission 遞交 (Level 1 第一級別)

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

以下列的檔案格式將分析報告、封面頁及填妥的問卷儲存為三個獨立的檔案：

"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"

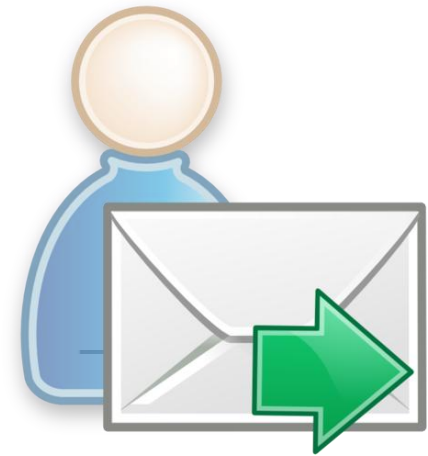
(例子：Chan Tai Man_98765432_Cover Sheet)

"隊長全名_隊長手提電話號碼_問卷"

(例子：Chan Tai Man_98765432_Questionnaire)

Send the THREE PDF files ONCE via email, Multiple submissions will be disqualified.

將三個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

- amcc2015@hki CPA.org.hk

Deadline

截止日期

- 9:30 a.m., 16 February 2016 (Tuesday)
- 2016年2月16日上午9時30分(星期二)

Email Subject

電郵主題

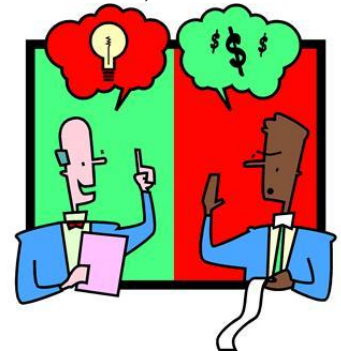
"Accounting and Business Management Case Competition 2015 (Level1)".



Case Question 個案題目 (Level 2 第二級別)

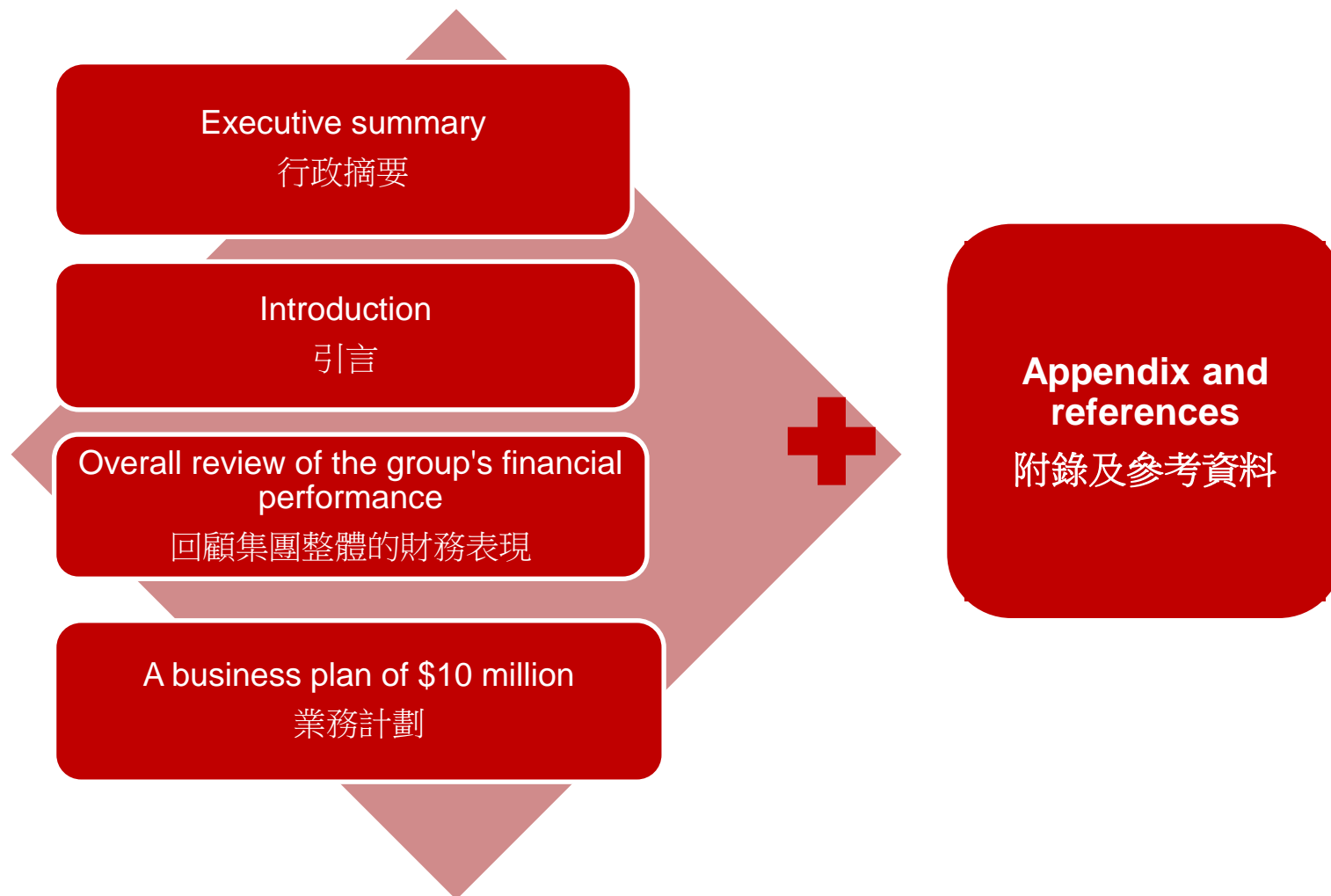
JHC has invited you, as a management consultant, to prepare a business proposal to:
JHC 邀請你以顧問身份編寫一份企劃書，內容包括：

- Part A Review JHC's overall **group** financial performance for the past TWO years, for the years ended 30 April 2014 and 2015; and
- 甲部份 回顧JHC在截至2014年及2015年4月30日止過去兩年間的**整體集團**財務表現；以及
- Part B Formulate a business plan of HK\$10 million for the coming TWO years (i.e. for the years ending 30 April 2016 and 2017) to further enhance the performance of **JHC's Hong Kong operations**.
- 乙部份 制訂一個預算在未來兩年（即截至2016年及2017年4月30日止）耗資1,000萬港元的業務計劃，進一步提升**JHC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 (60%)	內容(60%)
Problem identification	對問題的了解度
Clear discussion and decision focus	能清晰地討論問題並提供相應的措施及建議
Adequacy of research	資料搜集的充足程度
Sound theoretical and practical justification for recommendations	理論及實務論據
Analytical approach and style	分析方法及風格
Validity of conclusions	結論及建議的可行性
Form (20%)	形式(20%)
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 (20%)	解決問題之創意 及可行性 (20%)



Judging criteria 評審準則 – Content 內容(60%)

(1) Problem identification 對問題的了解度

- The core issue or case “problem” should be identified clearly and addressed with justifications.

指出主要事項或問題之所在並提供論証支持

- The subsequent sections of the proposal should be related to the “problem(s)” identified.

接著的企劃書內容須跟您早前所指出的"問題"有關



Judging criteria 評審準則 – Content 內容(60%) (cont'd 續)

(2) Clear discussion and decision focus

能清晰地討論問題並提供相應的措施及建議

- Should demonstrate an ability to discuss the problem critically and with a good decision focus.

富批判性討論及建設性提議

- Any objective(s) set should be stated in concrete and measurable terms.

所定下之目標需為實在並可量化



Judging criteria 評審準則 – Content 內容(60%) (*cont'd* 續)

(3) Adequacy of research 充足的資料搜集

- Adequate research to support arguments and recommendations.

提供充足的資料搜集來支持有關論點及建議

- Ways of collecting relevant primary and secondary data should be discussed

以不同渠道（包括主要及次要）搜集數據



Judging criteria 評審準則 – Content 內容(60%) (*cont'd* 續)

(4) Sound theoretical and practical justification

理論及實務論據

- Analysis and recommendations should be justified/
supported by theories and be feasible.

分析及建議需以有效之理據支持



Judging criteria 評審準則 – Content 內容(60%) (*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(60%) (*cont'd* 續)

(6) 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 (20%)

(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 (20%) (*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
報告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(20%)

- 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–

- Name(s) of participating students
參賽隊員名稱
- The school at which they are studying
就讀學校
- 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

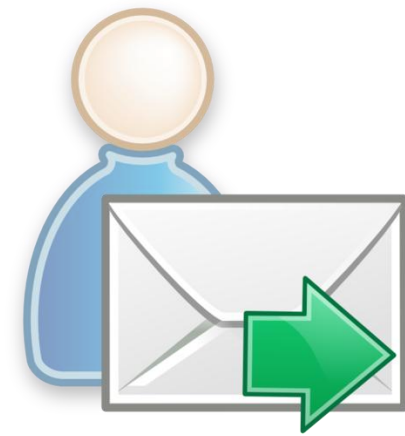
NO team information
不可存有組員 / 學校資料



Competition Questionnaire 問卷調查

Download from website
於網頁下載

•SOFT COPY (PDF format)
•PDF格式電子版



Submission 遞交 (Level 2 第二級別)

- Save the proposal, cover sheet and completed questionnaire in **THREE** separate files with respective file names being shown as:

以下列的檔案格式將企劃書、封面頁及填妥的問卷儲存為三個獨立的檔案：

"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"

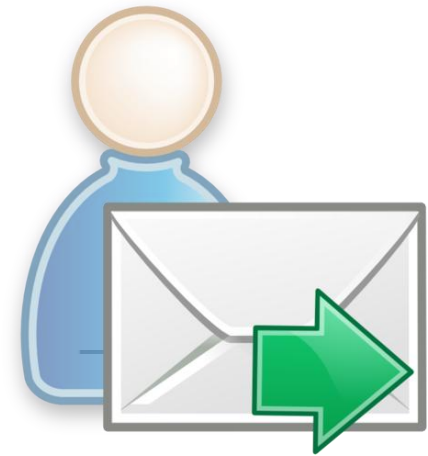
(例子：Chan Tai Man_98765432_Cover Sheet)

"隊長全名_隊長手提電話號碼_問卷"

(例子：Chan Tai Man_98765432_Questionnaire)

Send the THREE PDF files ONCE via email, Multiple submissions will be disqualified.

將三個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

- amcc2015@hki CPA.org.hk

Deadline

截止日期

- 9:30 a.m., 19 February 2016 (Friday)
- 2016年2月19日上午9時30分(星期五)

Email Subject

電郵主題

"Accounting and Business Management Case Competition 2015 (Level 2)".



Final competition – oral presentation 總決賽 – 公開演說

- The list of **SIX** finalist teams will be shortlisted and announced on 23 March 2016.

6隊入圍隊伍會於2016年3月23日公佈

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

每隊將有15分鐘演講時間

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

演說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, 30 April 2016**

比賽將於 **2016年4月30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





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
- 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
- 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
- Details of \$10M implementation plan is missing
欠缺\$1,000萬港元的執行計劃



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。





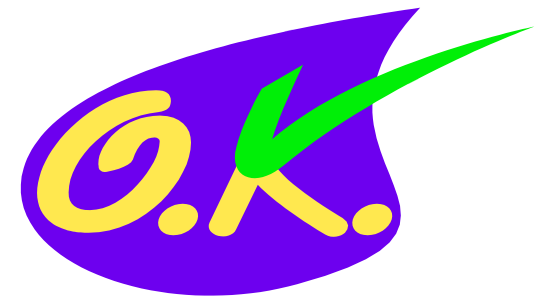
Example 例子

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(70%)
- Presentation skills 演說技巧(30%)





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



Business seminar 商業講座 (Free 免費)

Levels 1 and 2
第一及第二級別

Date 日期	Tue, 22 Dec 2015 2015年12月22日(二)
Time 時間	09:30 a.m. – 1:00 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 Ms. Janet Kwan, Senior Lecturer, Department of Accountancy and Law, Hong Kong Baptist University• Recap of major business and management concepts 回顧主要商業管理概念 Ms. Dora Lee, Lecturer, Hong Kong Institute of Vocational Education (Chai Wan)
Enrolment deadline 截止報名日期	Sat, 31 Oct 2015 2015年10月31日(六)



Business seminar 商業講座 (Free 免費)

Level 2 Only
只限第二級別

Date 日期	Tue, 29 Dec 2015 2015年12月29日(二)
Time 時間	08:45 a.m. – 1:15 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 Ms. Janet Kwan, Senior Lecturer, Department of Accountancy and Law, Hong Kong Baptist University• Proposal writing skills 撰寫企劃書技巧 Mr. Oska Li, Part-time teacher, HKU School Professional and Continuing Education• Business management and marketing strategies 商業管理及市場策略 Ms. Dora Lee, Lecturer, Hong Kong Institute of Vocational Education (Chai Wan)• Operations of International Housewares Retail Company Limited 國際家居零售有限公司(日本城)運作 Mr. Edmond Lau, Business Development Director, International Housewares Retail Company Limited (日本城)
Enrolment deadline 截止報名日期	Sat, 31 Oct 2015 2015年10月31日(六)



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	31-10-2015
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	16-2-2016
	Level 2 第二級別	Email 電郵	19-2-2016



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



**Accounting and Business
 Management Case
 Competition
 Community**

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ABOUT

- 比賽由HKICPA及HKIAAT主辦, 設中學組及大專組, 歡迎BAFS學生及大專生參加!
<http://www.hkicpa.org.hk/>
<http://www.hkiaat.org/>
- <http://www.hkicpa.org.hk/>

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Post

Accounting and Business Management Case Competition

September 29 at 1:18pm

【中學組】HKICPA會計及商業管理個案比賽(中學組)已經開始接受報名! 今年case study嘅公司係家傳戶曉嘅生活必須品公司 "日本城"!!!!!!



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

Q & A

問答環節