

# HKICPA BUSINESS CASE COMPETITION 2023



## GAME ON

**The Auditorium, Hong Kong Institute of CPAs**  
25 November 2023 | 9:00 a.m. - 4:00 p.m.



Hong Kong Institute of  
Certified Public Accountants  
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50<sup>th</sup>  
Anniversary

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## Adjudication panel



**Ms. Loretta Fong**

President, Hong Kong Institute of CPAs  
Sustainability Deputy Leader, Mainland China and Hong Kong, PwC



**Mr. Roy Leung**

Vice-President, Hong Kong Institute of CPAs  
Partner, KPMG



**Mr. Edward Au**

Vice-President, Hong Kong Institute of CPAs  
Southern Region Managing Partner, Deloitte China



**Mr. Alec Tong**

Deputy Chairman, Qualification and Examinations Board,  
Hong Kong Institute of CPAs  
Adjunct Professor, The Hang Seng University of Hong Kong



**Mr. Victor Tan**

Co-convenor, Information, Communications and Technology  
Interest Group Organizing Committee  
CEO and Co-founder, eyes<sup>3</sup> Sports Technology Limited

# HKICPA Business Case Competition 2023

## Programme rundown

Time	Programme
9:00 a.m. – 9:05 a.m.	Opening and introduction
9:05 a.m. – 9:25 a.m.	Sub-degree group 1 <sup>st</sup> team – presentation and Q&A
9:25 a.m. – 9:45 a.m.	Sub-degree group 2 <sup>nd</sup> team – presentation and Q&A
9:45 a.m. – 10:05 a.m.	Sub-degree group 3 <sup>rd</sup> team – presentation and Q&A
10:10 a.m. – 10:30 a.m.	Sub-degree group 4 <sup>th</sup> team – presentation and Q&A
10:30 a.m. – 10:50 a.m.	Sub-degree group 5 <sup>th</sup> team – presentation and Q&A
10:50 a.m. – 11:10 a.m.	Sub-degree group 6 <sup>th</sup> team – presentation and Q&A
11:10 a.m. – 11:15 a.m.	Break
11:15 a.m. – 11:25 a.m.	Experience Sharing Mr. Kit Wong, Director of Education & Training
11:25 a.m. – 11:45 a.m.	Undergraduate group 1 <sup>st</sup> team – presentation and Q&A
11:45 a.m. – 12:05 p.m.	Undergraduate group 2 <sup>nd</sup> team – presentation and Q&A
12:05 p.m. – 12:25 p.m.	Undergraduate group 3 <sup>rd</sup> team – presentation and Q&A
12:30 p.m. – 12:50 p.m.	Undergraduate group 4 <sup>th</sup> team – presentation and Q&A
12:50 p.m. – 1:10 p.m.	Undergraduate group 5 <sup>th</sup> team – presentation and Q&A
1:10 p.m. – 1:30 p.m.	Undergraduate group 6 <sup>th</sup> team – presentation and Q&A
1:30 p.m. – 3:00 p.m.	- Recess for adjudication panel to review and discuss results - Refreshment break
3:00 p.m. – 4:00 p.m.	Results announcement and prize presentation



**Sub-degree  
case question**



**Undergraduate  
case question**

## Sub-degree group - Team S02

Leader



SONG Jin Han

Members



LUO Tian Qi



XI Chen Yu



XU Zhen Han

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In a broad sense, Brilliant Gaming's business has been improving steadily with promising future prospects. In 2023, the revenue has experienced a growth of 9.6% while the net profit has increased by 176%. This indicates the company's great endeavor to control its direct and indirect costs while maintaining a healthy growth in revenue.

However, the biggest challenge is reflected upon the company's income structure, which reveals that the company earned its profit mainly from two games. The lack of product diversification may bring disastrous crisis to the company if the competition in the market intensify. With abundant strength in research and development, the company is advised to expand its product portfolios or create new gunplay games to diversify this risk. Another challenge stems from privacy management of customer data as players' personal information and activity track are stored by the company. Additionally, the company is laggard in respect of production and review system. It is highly recommended to introduce digitalization and automation into its daily operations to improve efficiency. With regard to performance management, the indicators do not cover all aspects in the process of company development (e.g. game development cost) and some of them are too general or too subjective to evaluate the performance effectively. From social perspective, the games designed by the company feature bloodiness and violence, whose values may be defined as opposed to the pursuit of peace and equality and may cause negative social response.

In our review of the financial information, the liquidity and turnover rate of assets is showing a healthy trend but the company does not fully utilize the positive cash flow to expand its business. As the company financial gearing decreased in 2023, it is recommended to borrow more long term loans from banks or creditors to finance the increase in game development expenses in future.

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## Sub-degree group - Team S06

Leader



HUNG Kai Chung

Members



KWONG Hing Lam



LEUNG Chi Hong



YAU Ka Yuk

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In this proposal, we have used financial analysis and SWOT analysis to evaluate the performance of Brilliant Gaming Ltd (Brilliant Gaming) and identify the problem it faces.


The financial analysis reveals that the company had good performance in profitability, liquidity, efficiency and solvency. In particular, it had excellent return on capital employed.

The SWOT analysis indicates that Brilliant Gaming has shortcomings in product development work process, problems in the game development team, potential risks in leaking customer personal data and weaknesses in the products. Moreover, the company faces the challenges from new entrants in the market and the emergence of new entertainments to teenagers. The feedback and criticism from the public on the company products are also threatening the business.

We have also reviewed the company's current performance management system. The current system is properly structured and has well-defined evaluation criteria. However, the assessment mechanism is quite complicated and we suggest to simplify it. Furthermore, we recommend a number of additional performance indicators on both individual employee level and organization level to suit the company's imminent expansion initiative.

On business strategies, we have recommended the company to enhance promotion, build positive brand reputation for products, organize " e-sports Premier League" & " Video Game Carnival", retain valuable employees, improve work process and to handle the challenges faced by game development teams spreading across different regions. In addition, we have proposed the company to strengthen the protection of customers' personal data, optimize the in-game currency exchange system, resolve the problem of game codes for being stored in separate data warehouses and expand the variety of games.

We have also devised an implementation plan together with a cost & benefit analysis. A financial projection in the coming two years is also presented. All these demonstrate that our recommendations are financially and operationally feasible.



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## Sub-degree group - Team S10

Leader



CHAN Wai Yee

Members



SHAM Chi Bon



WONG Kam Wa



YU Ho Yan

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With Brilliant Gaming Limited (BGL) on the rise in revenue and stable cash flow, high liquidity, and significant growth potential in the gaming industry in recent years, it is time for BGL to consider using capital more efficiently to develop its future potential. First of all, BGL can actively consider expanding the product line of sporting video games and introducing new technologies to maintain its core strengths. It can also consider expanding its existing business into the Southeast Asian market to explore new business opportunities. Secondly, BGL's current R&D efficiency is slightly inadequate, so BGL can actively consider outsourcing some of the work and building open-source libraries to increase efficiency, and more quickly show products to players, thereby accelerating cash flow. In addition, with the wave of immigration in Hong Kong and the loss of some talent, BGL should strengthen their talent policies to retain and attract talent, and BGL should also invest more funds to support public welfare undertakings, enhance BGL's social image and increase the company's sustainability. Finally, we also found that BGL had shortcomings in performance management, so we identified problems and provided solutions for BGL, and drafted a series of new indicators to increase the factors considered and measure the effectiveness of the expansion of BGL.

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FUNG Ho Kei

Members



CHAN Lok Hin



NGAI Wai Sing



YU Songheng

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Brilliant Gaming Limited “BGL” is a company engages in digital entertainment industry. Currently, its gaming business is growing with healthy cash position. Supreme Accounting Company Limited is a consultancy firm majoring in helping operational review of business strategy and performance management program.

We have carried out the financial analysis to understand the current financial situation of BGL first. Then we will carry out internal strategic analysis of BGL and understand its strengths, core competence and competitive advantages. We shall highlight the weaknesses that BGL is experiencing. With the external environment analysis on the opportunities and threats, BGL has to grasp the growing trend opportunities in Esports to expand its market share in the world. With the potential threats BGL is facing, we have recommended BGL to carry out horizontal acquisition of other startup game studio to absorb more talent people and technology to increase BGL’s creativity and its competitiveness in digital entertainment industry.

Besides, there are public criticism on the ethical dilemma of the violence level of online games and BGL has to tackle these ethical issues wisely by adding parental guidance and warning to game players and positive reminders that wars or shootings are not the only ways to solve conflicts. Peace on earth is paramount important to human beings, to stand out the position that BGL supports non-violence virtual world.

Moreover, we have prepared an implementation plan, a cost and benefit analysis, and financial projections that indicate the financial and operational feasibility of our recommendations.

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## Sub-degree group - Team S15

Leader



YASHITA-YOGESH

Members



LOH Kin Wan



THAPA Nirvana

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In this proposal, an analysis of the current internal operations as well as the external business environment is conducted through the implementation of business evaluation frameworks such as SWOT analysis as well as the identification of existing problems or ethical dilemmas at Brilliant Gaming Limited.

Furthermore, the conducted financial analysis demonstrated that the company's overall profitability and liquidity had improved substantially in the year, indicating increased financial stability, resilience, and enhanced growth opportunities. However, the company's inventory turnover has declined, indicating ineffective inventory management and restricted product expansion. Nonetheless, the company demonstrates proficiency in administering receivables and payables. The gearing ratio of the company decreased marginally but remains relatively high, heightening the risk of loan default and bankruptcy. Nevertheless, the company's financial structure demonstrates consistent revenue generation, a lower debt-to-equity ratio, and responsible debt management, thereby reducing investor risk.

Brilliant Gaming's multi-sport game is distinctive and attracts a niche market. It is recognized for high-quality games and fosters an engaging gaming environment. Nevertheless, obstacles include a limited product lineup, price competition, game equipment requirements, and technical difficulties with code storage. The increasing demand for digital entertainment enables expansion opportunities. The trend of decreasing input prices, as a result of more suppliers entering the market, reduces expenditures and expands profit margins. Threats include severe market competition, the entry of new competitors, a shift in work mode, and public concerns

Regarding ethical dilemmas and their solutions, we discovered issues regarding sensitive or violent graphic displays, data privacy, and severe pressure in the working environment. Thus, we suggest that Brilliant Gaming adopt a Laissez-faire leadership style to reduce staff stress and embrace diversity and inclusivity in terms of characters and graphics. Regarding data privacy, it is advised for the company to have regulatory security audits and vigorous data encryption methods.

Moreover, after evaluating the internal and external environment accompanying the performance management of Brilliant Limited, our firm recommended business strategies to enhance its strengths and decrease its drawbacks in certain areas. The strategies include leveraging targeted advertising, implementing robust tracking systems, developing an effective CRM program, cascading goals through different departments, finding an equilibrium between dividends and retained earnings, measuring performance through player engagement metrics, and many more, as stated below in this proposal. These strategies should increase efficiency and cater to the target audience's needs and wants more effectively.

Our firm has also designed an implementation plan, including a cost and benefit analysis that demonstrates the timeline of our advised strategies and signifies the manageability of our suggestions when operating.



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## Sub-degree group - Team S18

Leader



LAW Cheuk Wun

Members



CHAN Man Yi



IP Kai Ching



YEUNG Mang Yung

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In this proposal, we have analyzed the current business strategy of Brilliant Gaming Limited "BGL". It was found that the two main products, sporting video game and open-world video game, covered about 70% of the overall income, which was unhealthy.

Besides, we have highlighted the core competencies and competitive advantages that BGL has in the gaming industry. We have also carried out the external analysis to see what are the opportunities and threats that BGL are facing.

In addition, we have conducted a financial analysis to evaluate BGL's business performance. An upward trend is shown in all areas and that means it is a good condition for business expansion.

Moreover, we have discussed ethical dilemmas that arise in BGL's current operation and further development. We suggested that BGL should take a more responsible approach to creating games that are without any ethical dilemmas and consequences but with educational element and worth for the money.

Finally, we provide some recommendations on how Supreme Accounting Company Limited ("SACL") can provide consultancy services to BGL to improve its current business operations and settle the dilemma that BGL is facing with implemental plan and financial projections.



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TAN Xinyi  
Veronica

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The proposal is expected to address several key points of the Company:

- An analysis of the business strategy using the SWOT analysis model
- An evaluation of the core competencies, competitive advantages, and potential growth opportunities
- Ethical Dilemmas encountered and possible solutions
- An evaluation of the current performance measurement and possible KPIs for the expansion initiative
- Suggestions on the acquisition proposal

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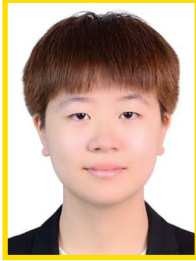
## Undergraduate group - Team 059

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ZHU Xinyue

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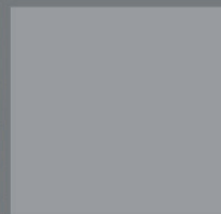


SONG Yutong

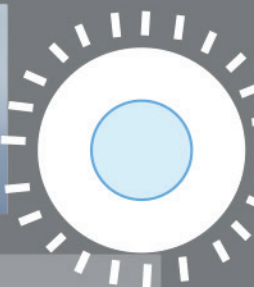
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During COVID-19, the whole gaming sector has exploded. According to BCC Research<sup>1</sup>, this market was anticipated to reach a whopping \$473.7 billion by 2027. The net profit ratio of Brilliant Gaming (BG) has increased by nearly 20% in 2023, such rapid growth also shows the increased demand for digital entertainment. To seize this opportunity, BG should plan to form a strategic alliance with other potential companies and tap into the Metaverse market. BG should also increase its market share by expanding to the mainland market in the coming year. Additionally, to overcome its identified weakness and fulfil its mission, innovative gaming technology should be obtained through acquisition. A set of KPIs for measuring this expansion performance is also suggested. By doing so, BG is expected to expand market shares, experience a significant growth of revenue, and enhance corporate governance.

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LEONG Ka Wai

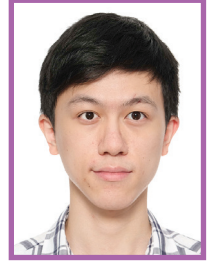
Members



LEUNG Kwan Nok



LU Yu Chi



TANG Pak Po

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This proposal focuses on 4 key areas, including business strategy analysis, performance measurement, acquisition targets, and implementation plans. By addressing these crucial aspects, we aim to guide Brilliant Gaming toward sustained growth and success in the dynamic gaming industry.

In the business strategy analysis, we have conducted an industry analysis of the gaming market using Porter 5 Force analysis, identified the growth opportunities and recommendations on new game strategies that will position Brilliant Gaming as a frontrunner in this market. We have also emphasised the importance of maintaining ethical standards and offer strategies to address ethical dilemmas in the gaming industry.

To enhance performance measurement, we have assessed Brilliant Gaming's current performance management program and proposed improvements to optimise the program and align it with the company's strategic objectives.

In our evaluation of potential acquisition targets, we have identified Option 1 as a strategic fit for Brilliant Gaming. This target presents promising synergies and aligns with the company's goals. We have provided a comprehensive evaluation of Option 1 and demonstrated the value and potential benefits of acquiring this target.

In conclusion, our business proposal offers a concise roadmap tailored to Brilliant Gaming's aspirations in the gaming industry. We are confident that our recommendations will enable Brilliant Gaming to strengthen its market position, increase profitability, and achieve its long-term strategic objectives.

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WAN Ting Cheung  
Kevin

Members



CHOW Ho Yin



NG Shiu Him



TANG Chui Yan

---

Operating in the highly competitive digital entertainment industry, Brilliant Gaming has achieved great success with its revenue and EBIT by 9.65% and 176.67%. The booming result is related to its quick response to the customers' needs and prolonged gaming development. Brilliant Gaming should carry out the acquisition by its cash flow and applying more debt to enhance internal control and market shares. It is expected to create more value and become a leader in VR gaming areas achieving a steady growth of operating profit for the next five years.

## Undergraduate group - Team 084

Leader



CHEUNG Ka Ting

Members



CHAN Chun Chim



CHAN Hei Nga  
Alyssa



LAU Min Kit

---

During the era of technological advancements and the rise of professional gaming, there has been a significant surge in the demand for digital entertainment. As a result, Brilliant Gaming has experienced a remarkable increase in net profit, nearly doubling its figures in 2023. It appears that the company has reached a stable position and is ready to embark on the next level of growth. In light of the current ethical dilemmas faced by Brilliant Gaming, such as concerns regarding staff welfare and staff relationships, as well as ethical considerations for games and customers' data, we have conducted a strategic assessment and development model to propose potential solutions.

Furthermore, we have identified three areas within the Performance Management Program that require improvement and have provided some suggestions accordingly. Additionally, we recommend the incorporation of four additional performance measurement indicators to support the expansion initiative. These indicators include market share, customer lifetime value, time to hire, and product ethics.

Lastly, pertaining to the acquisition targets in the gaming sector, we have gathered due diligence information and offer our opinion and reasoning for your consideration.



## Undergraduate group - Team 112

Leader



YUEN Wing Chi

Members



CHAN Wing Yan



DATTA Sharnasree



WONG Nok Him

---

Brilliant Gaming Limited (BG) is a digital entertainment company aiming to become the leading global online video game provider. It has developed strong brand recognition and a loyal customer base along with a long line of patents at its sleeve. It operates in a favourable market environment as seen in the revenue growth of 9.7% and profit before tax (PBT) growth of 176.2% year-on-year (YoY). To further exploit the opportunities in keen competitions and reduce threats of intense rivalry, BG should **address ethical challenges** and **amend performance indicators**.

BG faces ethical challenges in games and company policies. To address the concerns of games related to **violent graphics** and **lack of diversity** in the game content, and **data privacy issues**, the company should prioritise measures in their game development process. In terms of company policies, BG should implement **wellness programs** to address long working hours and consider engaging **third-party platforms** for performance reviews to mitigate anonymity risks.

Supreme Accounting Limited's advisory services can support BG in **capitalizing on growth opportunities** through mergers and acquisitions (M&A) and **improving management practices**. By executing these strategies, BG can fulfil its mission of providing customers with enjoyable and immersive gaming experiences using cutting-edge technologies.

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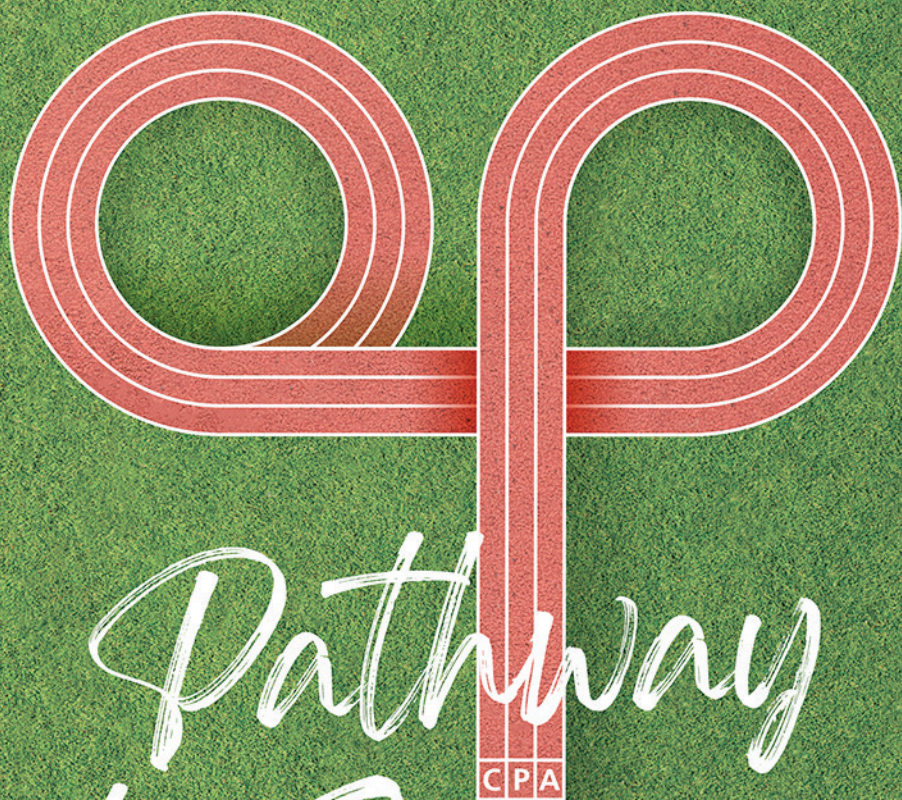
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


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