



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  
Secondary School Group • 中學組

## 2015-2016

突破 書本框框  
挑戰自我  
Challenge  
yourself  
*go beyond textbooks  
for knowledge!*

Co-organizer  
協辦機構

Education Bureau  
教育局

Supporting Organization  
全力支持



## Introduction 簡介

The HKICPA Accounting and Business Management Case Competition 2015-2016 aims to develop the ability of senior secondary school students, especially those studying Business, Accounting and Financial Studies, in using accounting information for business development and to improve their soft skills as required by today's business world. Since its inauguration in 2002, more than 300 secondary schools and 20 tertiary institutions have participated in the Competition, making it one of the most popular and significant annual inter-school events of its kind.

Part of the Competition's success is due to its use of cases for students to apply textbook knowledge to the real business world. There are three levels of Competition to train students' different skillsets and prepare themselves to be a CPA.

香港會計師公會舉辦的會計及商業管理個案比賽2015-2016旨在提升高中生，特別是修讀「企業、會計與財務概論」的學生在商務發展和應用會計資訊方面的能力，並增強他們的軟性技能，以應付現今商業社會的需求。自2002年舉辦至今，已有超過300間中學及20間大專院校曾參加此比賽，使其在同類型校際活動中，成為學界中最具代表性的比賽。

這個比賽成功及受歡迎的原因在於採用個案研究的形式，讓學生能把書本的知識運用於真實的商業世界。這個比賽設有三個級別，藉以培育學生為準備晉身成為會計師所需要具備的各種技能。

## Company for case study 個案研究之公司

International Housewares Retail Company Limited (Stock code:1373) (JHC)  
國際家居零售有限公司 (日本城)

## Five great reasons to join 參賽的五大理由

### 1 Attractive cash prizes and examination fee waivers 豐富獎金及考試費用豁免



### 2 "Young reporters" programme 少年記者計劃



The champion team will meet and interact with CPAs to widen their horizons and use the results of their interviews to write articles for the HKICPA's e-newsletter. 冠軍隊伍將有機會與專業會計師會面及交流，然後為HKICPA之電子通訊撰寫文章，擴闊他們的眼界。

### 3 Company visit 參觀企業



Winning teams will gain a better understanding of the workplace environment through the company visit arranged for them after the Competition. 勝出隊伍將獲安排參觀企業，以了解實際的工作環境。

### 4 Real world experience 汲取實戰經驗



Participating teams can learn how to analyze a real-life business situation and apply what they have learned in the classroom to identify possible strategies for a corporation's future planning.

參賽隊伍可從比賽過程中學習如何分析真實商業機構的業務狀況，把課堂所學的知識，應用於真實個案研究中，並提出相應策略，以協助企業計劃未來發展。

### 5 Free seminars 免費講座



Participants will be invited to attend free seminars to improve their financial analytical, business management, marketing strategic planning and proposal writing skills; and to learn more about the case company.

參賽者將獲邀請參加免費講座，以提升學生的財務分析、市場策劃及撰寫企劃書技巧；並對個案研究之公司有更深入的認識。



## Eligibility 參賽資格

All full-time Secondary 4 to 6 students are eligible to participate in this Competition.  
凡中四至中六全日制學生均可參加比賽。

## Competition format 比賽形式

### The Competition consists of three levels:

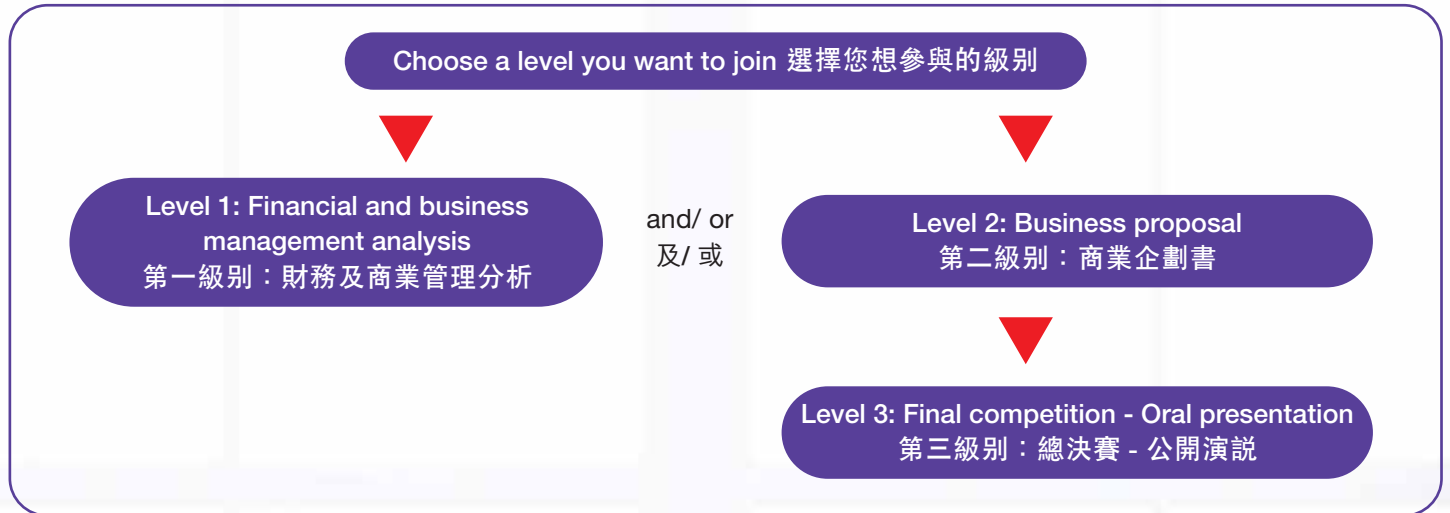
- Level 1 – Financial and business management analysis
- Level 2 – Business proposal
- Level 3 – Final competition - Oral presentation  
(for the six shortlisted outstanding performance teams only)

### 比賽分為三個級別：

- 第一級別：財務及商業管理分析
- 第二級別：商業企劃書
- 第三級別：總決賽 - 公開演說(只限六隊傑出表現隊伍)

學生可自由選擇參加第一級別、第二級別或同時參加兩個級別的比賽。

Students can join either Level 1, Level 2 or both levels.



### Level 1 – Financial and business management analysis

- Students can join this level on an individual OR team basis which includes a maximum of five members (all of whom must study at the same school but can be from different levels).
- There is no limit on the number of participating teams / students from each school.
- Each participating team or student is required to submit a financial and business management analysis on JHC in either English of 4 to 6 pages or Chinese of 3 to 4 pages to evaluate the performance of JHC.

### Level 2 – Business proposal

- Students are required to form teams of three to five members, all of whom must study at the same school but can be from different levels.
- Each participating team needs to submit a business proposal in either English of 10 to 15 pages or Chinese of 8 to 12 pages, giving recommendations on strategies to sustain the growth of JHC.
- Each school can nominate a maximum of eight teams.

### Level 3 – Final competition - Oral presentation

- Only six outstanding performance teams will be shortlisted from Level 2 to enter the final competition, which is an oral presentation. The outstanding performance teams need to give a 15-minute oral presentation to the adjudicators on the key points from their business proposal.
- The oral presentation can be in English or Chinese, depending on the language of their proposal.

#### 第一級別：財務及商業管理分析

- 學生可以個人或隊制形式參加，每隊最多五人(組員可來自不同班級，但必須就讀於同一間學校)。
- 每間學校參加人數不受限制。
- 每隊參賽隊伍或學生需遞交一份四至六頁的英文分析報告或三至四頁的中文分析報告，評估日本城業績狀況。

#### 第二級別：商業企劃書

- 學生必須以隊制形式參加，每隊三至五人(組員可來自不同班級，但必須就讀於同一間學校)。
- 每隊參賽隊伍須提交一份十至十五頁的英文企劃書或一份八至十二頁的中文企劃書，為日本城提供業務發展建議。
- 每間學校最多可提名八隊參賽隊伍。

#### 第三級別：總決賽 - 公開演說

- 在第二級別比賽中表現最傑出的六隊參賽隊伍可進入第三級別的公開演說總決賽，就其企劃書要點向評審團進行十五分鐘的口頭闡述。
- 隊伍可以中文或英文進行演說，按其撰寫企劃書時所用之語言為準。

### Level 1 – Financial and business management analysis

- Analysis and interpretation skill set
- Application on ratio analysis
- Understand and evaluate relevant business and management issues

### Level 2 – Business proposal

- Content (60%)
  - Problem identification
  - Clear discussion and decision focus
  - Adequacy of research
  - Sound theoretical and practical justification for recommendations
  - Analytical approach and style
  - Validity of conclusions
- Form (20%)
  - Writing style, report organization and references
  - Presentation style
- Creativity and feasibility of problem solving (20%)

### Level 3 – Oral presentation

- Content (70%)\*
  - Completeness of content
  - Problem identification
  - Clear discussion and decision focus
  - Sound financial analysis as supporting
  - Creativity and feasibility for the proposed ideas or strategies
  - Validity of conclusions
  - Responsiveness to questions
- Presentation skills (30%)\*
  - Professionalism of presentation (including use of visual aids)
  - Verbal and non-verbal skills (e.g. body language)
  - Time allocation and teamwork

\* Judges will also take into consideration of students' performance in the Q&A session.

### 第一級別：財務及商業管理分析

- 分析及理解技巧
- 財務比率的應用
- 了解和評估相關的業務管理問題

### 第二級別：商業企劃書

- 內容(60%)
  - 對問題的了解度
  - 能清晰地討論問題並提供相應的措施及建議
  - 資料搜集的充足程度
  - 理論及實務論據
  - 分析方法及風格
  - 結論及建議的可行性
- 形式(20%)
  - 寫作風格、報告組織及參考資料
  - 報告的表達風格
- 解決問題之創意及可行性(20%)

### 第三級別：公開演說

- 內容(70%)\*
  - 內容的完整性
  - 對問題的了解度
  - 能清晰地討論問題並提供相應的措施及建議
  - 良好的財務分析支持
  - 所提出的建議或策略的創意及可行性
  - 結論及建議的可行性
  - 回應問題的能力
- 演說技巧(30%)\*
  - 演說的專業程度 (包括視覺器材的運用)
  - 聲線運用及非語言的表達能力 (如身體語言)
  - 時間管理及團隊合作性

\* 問答環節的表現亦會被計算在內。

## Competition schedule 比賽時間表

Activity 活動	Date 日期	Registration deadline 截止報名日期
Announcement of the questions for Levels 1 and 2 on HKICPA website 於HKICPA網頁公佈第一及第二級別的題目	14 October 2015 (Wednesday) 2015年10月14日(星期三)	—
Briefing session 賽前簡介會	22 October 2015 (Thursday) 2015年10月22日(星期四)	14 October 2015 (Wednesday) 2015年10月14日(星期三)
Deadline for registration of Competition (Levels 1 and 2) 比賽截止報名(第一及第二級別)	—	31 October 2015 (Saturday) 2015年10月31日(星期六)
Free business seminar (for Levels 1 and 2 participants only) 免費商業講座(第一及第二級別參賽者)	22 December 2015 (Tuesday) 2015年12月22日(星期二)	
Free business seminar (for Level 2 participants only) 免費商業講座(第二級別參賽者)	29 December 2015 (Tuesday) 2015年12月29日(星期二)	
Deadline for submission of Level 1 financial and business management analysis 截止遞交第一級別財務及商業管理分析	16 February 2016 (Tuesday) 2016年2月16日(星期二)	—
Deadline for submission of Level 2 business proposal 截止遞交第二級別商業企劃書	19 February 2016 (Friday) 2016年2月19日(星期五)	—
Announcement of Level 1 results and the six finalist teams for Level 3 – Oral Presentation 公佈第一級別成績及晉身第三級別公開演說決賽之六隊入圍隊伍	23 March 2016 (Wednesday) 2016年3月23日(星期三)	—
Final Competition – oral presentation and prizing ceremony 公開演說比賽及頒獎典禮	30 April 2016 (Saturday) 2016年4月30日(星期六)	—

## Awards 獎項

Champion 冠軍	\$3,000 cash prize, HKICPA Examination in BAFS examination fee waiver*, certificate and a trophy, with a total value of <b>\$8,750</b> at maximum 獎金\$3,000、香港會計師公會「企會財」考試費用豁免*、獎狀及獎杯，總值最高可達 <b>\$8,750</b>
1st Runner-up 亞軍	\$2,000 cash prize, HKICPA Examination in BAFS examination fee waiver*, certificate and a trophy, with a total value of <b>\$7,750</b> at maximum 獎金\$2,000、香港會計師公會「企會財」考試費用豁免*、獎狀及獎杯，總值最高可達 <b>\$7,750</b>
2nd Runner-up 季軍	\$1,500 cash prize, HKICPA Examination in BAFS examination fee waiver*, certificate and a trophy, with a total value of <b>\$7,250</b> at maximum 獎金\$1,500、香港會計師公會「企會財」考試費用豁免*、獎狀及獎杯，總值最高可達 <b>\$7,250</b>
Best business proposal 最佳書面報告獎	\$1,000 cash prize, HKICPA Examination in BAFS examination fee waiver#, certificate and a plaque, with a total value of <b>\$3,625</b> 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 <b>\$3,625</b>
Best presenter 最佳演說員獎	\$500 cash prize, HKICPA Examination in BAFS examination fee waiver#, certificate and a plaque, with a total value of <b>\$1,025</b> 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 <b>\$1,025</b>
Outstanding performance (3 awards) 傑出表現(三隊)	HKICPA Examination in BAFS examination fee waiver#, certificate and a plaque, with a total value of <b>\$2,625</b> 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 <b>\$2,625</b>
Merit teams 優異隊伍	Certificate for each team 每隊均獲獎狀乙張 (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)
Proficiency teams 良好表現隊伍	Certificate for each team 每隊均獲獎狀乙張 (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)

A **Certificate of appreciation** will be issued to all participants who submitted a business proposal in Level 2.

所有參加第二級別並已遞交企劃書的學生均可獲頒發**嘉許狀**乙張。

A **Certificate of participation** will be issued to all participants who joined Level 1 and 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。

\* Fee waiver of \$800 examination fee of HKICPA Examination in BAFS Papers 1 and 2 and \$350 fee for requesting marked script copy are awarded to each team member.

每位隊員獲豁免\$800香港會計師公會「企會財」考試卷一及卷二費用及\$350取回已評分答題簿副本費用

# Fee waiver of \$350 examination fee of HKICPA Examination in BAFS Paper 1 and \$175 fee for requesting marked script copy are awarded to each team member.

每位隊員獲豁免\$350香港會計師公會「企會財」考試卷一費用及\$175取回已評分答題簿副本費用

## Supports for participating students 為參賽學生提供的支援

### Briefing session 賽前簡介會

Date 日期： 22 October 2015 (Thursday) 2015年10月22日(星期四)

Time 時間： 4:30 p.m. – 5:30 p.m.

Venue 地點： 27/F, Wu Chung House, 213 Queen's Road East, Wan Chai 灣仔皇后大道東213號胡忠大廈27樓

Register online before 14 October 2015 (Wednesday) 請於2015年10月14日(星期三)前網上登記留位

### Free business seminars 免費商業講座

	For Levels 1 and 2 participants (第一及第二級別參賽者)	For Level 2 participants (第二級別參賽者)
Date 日期：	22 December 2015 (Tuesday) 2015年12月22日(星期二)	29 December 2015 (Tuesday) 2015年12月29日(星期二)
Time 時間：	9:00 a.m. – 1:00 p.m.	8:45 a.m. – 1:15 p.m.
Venue 地點：	27/F, Wu Chung House, 213 Queen's Road East, Wan Chai 灣仔皇后大道東213號胡忠大廈27樓	
Content 內容：	<ul style="list-style-type: none"><li>Basic financial ratio analysis and implication 財務比率分析及應用</li><li>Recap of major business and management concepts 回顧主要商業管理概念</li></ul>	<ul style="list-style-type: none"><li>Deriving important information from financial statements 從財務報表中抽取重要數據</li><li>Methods of analyzing trends 分析財務趨勢</li><li>Basic budget preparation 基本預算準備</li><li>Operations of International Housewares Retail Company Limited 日本城的公司運作</li><li>Proposal writing skill 撰寫企劃書技巧</li><li>Business management and marketing strategies 商業管理及品牌營銷策略</li></ul>

Registration 31 October 2015 (Saturday)

deadline 2015年10月31日(星期六)

截止報名日期：

Registration On-line registration 網上報名：

報名方法：[www.hkicpa.org.hk](http://www.hkicpa.org.hk) > Become a Hong Kong CPA > Examination in BAFS >

HKICPA Accounting and Business Management Case Competition (Secondary School Group)

Due to limited seating capacity, reservations are on a first-come-first-served basis.

基於場地座位有限，報名先到先得。



## See what past winners say about the Competition 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 2<sup>nd</sup> 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

### Registration 報名

For more information or to register for the Competition, briefing session and seminars, please visit the Competition's webpage:  
有關比賽資訊及報名參加比賽、賽前簡介會及商業講座，請瀏覽比賽網頁：

[www.hkicpa.org.hk](http://www.hkicpa.org.hk)

Become a  
Hong Kong CPA

Examination in  
BAFS

HKICPA Accounting and Business  
Management Case Competition  
(Secondary School Group)



### Organizer 主辦機構

The Hong Kong Institute of Certified Public Accountants (The Institute) is the only body authorized by law to register and grant practising certificates to certified public accountants in Hong Kong. The Institute has more than 38,000 members and over 16,000 registered students. Members of the Institute are entitled to the description “certified public accountant” and to the designatory letters CPA.

The Institute was established on 1 January 1973. It operates under the Professional Accountants Ordinance and works in the public interest. The Institute has wide-ranging responsibilities, including assuring the quality of entry into the profession through its postgraduate CPA qualification programme and promulgating financial reporting, auditing and ethical standards in Hong Kong. The Institute has responsibility for regulating and promoting efficient accounting practices in Hong Kong to safeguard its leadership as an international financial centre.

香港會計師公會（公會）是香港唯一獲法例授權負責專業會計師註冊兼頒授執業證書的組織，會員人數超過三萬八千，註冊學生人數超過一萬六千。公會會員可採用「會計師」稱銜（英文為certified public accountants，簡稱CPA）。

公會於一九七三年一月一日成立，公會根據《專業會計師條例》履行職責，以公眾利益為依歸。其廣泛職能包括開辦專業資格課程（Qualification Programme）以維持會計師的入職質素，以及頒佈香港的財務報告、審計及專業操守準則。此外，公會亦負責在香港監管和推動優良而有效的會計實務，以鞏固香港作為國際金融中心的領導地位。

#### Terms and Condition of Competition 比賽條款及細則

- Prizes are not transferable and the HKICPA Examination in BAFS examination fee waiver cannot be redeemed for cash.
- When submitting the answers/business proposal, students must ensure no answers/information is copied from others. Also, for business proposal, students must ensure they are the only owner of their original work and have a copy right for that.
- All entries, answers/business proposal must be received by the closing date specified above.
- All students who submitted the business proposal and are selected for the finale are required to attend the oral presentation day in person.
- By registering for the Competition, all participants will be deemed to have accepted and be bound by the rules of the Competition.
- All the finalists and winners must consent to the use of his/her name, photograph and presentation materials for publicity purposes.
- The Institute reserves the right to decide on the terms, final results of the Competition and to amend the Competition rules at any time without prior notice.
- 所有獎品(包括香港會計師公會「企會財」考試費用豁免)均不能轉讓或兌換現金或其他禮品。
- 比賽答案/商業企劃書必須為參賽者之個人原創作品及屬於參賽者個人的私有產權，不得重制或抄襲他人答案/作品，並確保絕不涉及任何侵犯第三者之版權。
- 所有填妥的參加表格、答案/商業企劃書須於截止日期或之前遞交。
- 所有遞交了商業企劃書而又被甄選進入公開演說比賽的參賽者，必須親身出席公開演說比賽。
- 凡已報名的參賽者一經被接納，即表示同意所有比賽相關的條款及細則，並受其約束。
- 所有入圍的參賽者，必須同意公會保留其個人資料、相片及簡報作宣傳及推廣之用。
- 本公會對此項比賽的細則及結果保留最終決定權，以及在未事先公佈的情況下修訂是項比賽條款及細則之權利。

### Enquiries 查詢

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