

# Hong Kong Institute of Certified Public Accountants

## Business Case Competition 2018

### Academic advisory panel

**Prof. Dennis Chan**, Associate Professor of Business Education,  
Department of Accounting,  
The Hong Kong University of Science and Technology

**Mr. Edward Chiu**, Accounting Internship Co-ordinator,  
Centennial College

**Dr. Man Ko**, Senior Lecturer and Student Internship Coordinator,  
Department of Accountancy and Law,  
Hong Kong Baptist University

**Dr. Betty Kwok**, Associate Head and Assistant Professor,  
Department of Accountancy, Associate Programme Director of  
BBA-CG Programme, Hang Seng Management College

**Ms. Mimi Lai**, Instructor I, Department of Accountancy,  
City University of Hong Kong

**Mr. Eric Leung**, Associate Director, Professional Accountancy  
(PACC) Programme, School of Accountancy,  
The Chinese University of Hong Kong

**Dr. Winnie Leung**, Assistant Professor (Accounting),  
Faculty of Business and Economics,  
The University of Hong Kong

**Dr. Mandy Li**, Associate Professor and  
Industry Liaison Coordinator,  
Lee Shau Kee School of Business and Administration,  
The Open University of Hong Kong

**Dr. Agnes Lo**, Associate Professor, Department of Accountancy,  
Lingnan University

**Dr. Allen Ng**, Senior Teaching Fellow,  
School of Accounting and Finance,  
The Hong Kong Polytechnic University

**Dr. Josephine Wong**, Lecturer,  
Deputy Programme Leader – BBA (Hons) in Accountancy,  
SPEED, The Hong Kong Polytechnic University

**Dr. Zhou Qiang**, Assistant Professor, Department of Accounting,  
Hong Kong Shue Yan University

### Reviewers (Hong Kong)

**Mr. Daniel Au**, Certified Public Accountant

**Prof. Dennis Chan**, Associate Professor of Business Education,  
Department of Accounting,  
Hong Kong University of Science and Technology

**Mr. Cheng Chin Pang**, Senior Internal Auditor,  
Hai Feng Holdings Limited

**Ms. Karen Cheung**, Senior Manager, Assurance, EY

**Mr. Edward Chiu**, Accounting Internship Co-ordinator,  
Centennial College

**Mr. John Chiu**, Manager, Advisory, KPMG

**Mr. Dickson Chu**, Director, D&A Strategic Capital Pte Ltd

**Mr. Eddie Chu**, Partner, Deloitte China

**Mr. John Ho**, Director, Unwin International CPA Limited

**Dr. Man Ko**, Senior Lecturer and Student Internship Coordinator,  
Department of Accountancy and Law,  
Hong Kong Baptist University

**Mr. K Kwan**, Tax & Business Consulting Managing Partner,  
Landis & Kadwell

**Dr. Betty Kwok**, Associate Head and Assistant Professor,  
Department of Accountancy, Associate Programme Director of  
BBA-CG Programme, Hang Seng Management College

**Dr. Keith Lai**, Academic Advisor, School of Continuing Education,  
Hong Kong Baptist University

**Mr. Kenneth Lam**, Senior Manager, Audit and Assurance,  
Mazars CPA Limited

**Ms. Mabel Lam**, Assistant Professor, Accounting Strand,  
Lee Shau Kee School of Business and Administration,  
The Open University of Hong Kong

**Mr. Vincent Lam**, Certified Public Accountant

**Ms. Yvonne Lam**, Associate Director,  
Tricor Consultancy (Beijing) Limited – Shenzhen Branch

**Mr. William Lau**, Director, Risk Advisory Services,  
Apec Risk Management Limited

**Ms. Joey Lee**, Senior Lecturer, Department of Accountancy,  
Hang Seng Management College

**Dr. Kent Lee**, Lecturer I, Department of Accountancy and Law,  
Hong Kong Baptist University

# Hong Kong Institute of Certified Public Accountants

## Business Case Competition 2018

**Mr. Eric Leung**, Associate Director, Professional Accountancy (PACC) Programme, School of Accountancy, The Chinese University of Hong Kong

**Ms. Ivy Leung**, Certified Public Accountant

**Mr. Jacky Leung**, Regulatory Compliance Risk Officer, Wells Fargo Bank, N.A.

**Mr. Louis Leung**, President, Wing On CPA & Associates Limited

**Dr. Olivia Leung**, Principal Lecturer, Faculty of Business and Economics, The University of Hong Kong

**Dr. Winnie Leung**, Assistant Professor (Accounting), Faculty of Business and Economics, The University of Hong Kong

**Ms. Karen Li**, Lecturer, School of Accountancy, The Chinese University of Hong Kong

**Dr. Mandy Li**, Associate Professor and Industry Liaison Coordinator, Lee Shau Kee School of Business and Administration, The Open University of Hong Kong

**Mr. Vince Liu**, Practising Director, Million Trustful CPA Limited

**Dr. Agnes Lo**, Associate Professor, Department of Accountancy, Lingnan University

**Mr. William Lo**, Executive Director, Finance, Airport Authority Hong Kong

**Mr. Leo Lui**, Corporate Finance Manager, Hospital Authority

**Dr. Olivia Lui**, Senior Programme Director, College of Business and Finance, School of Professional and Continuing Education, The University of Hong Kong

**Dr. Annie Mok**, Instructor I, Department of Accountancy, City University of Hong Kong

**Ms. Christine Sin**, Executive Director & Chief Financial Officer, Medicskin Holdings Limited

**Ms. Emma Tang**, Manager, alterDomus

**Ms. Polly Tang**, Vice-Chairman, Roger Yu & Co. CPA (Practising)

**Mr. Lewis Ting**, Certified Public Accountant

**Mr. Philip Tse**, Certified Public Accountant

**Mr. Wilson Wan**, Certified Public Accountant

**Mr. Chris Wong**, Partner, Audit and Assurance Services, RSM Hong Kong

**Ms. Heidi Wong**, Chief Treasury Accountant, (Planning and Development), The Treasury, The Government of the Hong Kong Special Administrative Region

**Dr. Josephine Wong**, Lecturer, Deputy Programme Leader – BBA (Hons) in Accountancy, SPEED, The Hong Kong Polytechnic University

**Mr. Noah Wong**, Senior Manager, Transaction and Valuation Advisory Services, RSM Hong Kong

**Dr. Raymond K. H. Wong**, Co-Director, Global Business Studies (GBS), Senior Lecturer, School of Accountancy, The Chinese University of Hong Kong

**Dr. Raymond M. K. Wong**, Associate Dean (Undergraduate Programmes), Associate Professor of Accounting, College of Business, City University of Hong Kong

**Ms. Winnie Wong**, Certified Public Accountant

**Mr. Bernard Wu**, Deputy Chairman, Poseidon Hill Capital Limited

**Mr. Stanley Wu**, Founder, SW Consulting

**Mr. Wilson Wu**, Senior Manager, Financial Services, EY

**Ms. Cecilia Yam**, Director, Head of Quality Assurance, BDO Limited

**Mr. William Yeung**, Certified Public Accountant

**Mr. Yip Ka Ki**, Certified Public Accountant

**Mr. Roger Yu**, Chairman, Roger Yu & Co. CPA (Practising)

**Dr. Zhou Qiang**, Assistant Professor, Department of Accounting, Hong Kong Shue Yan University

# Hong Kong institute of Certified Public Accountants

# Business Case Competition 2018

## Reviewers (Mainland)

**欧阳宗发老师**，北京师范大学-香港浸会大学联合国际学院  
工商管理学部高级讲师

**陈彦博老师**，河南财经政法大学讲师

**钟祉呈先生**，德勤华永会计师事务所（特殊普通合伙）  
广州分所审计经理

**董望老师**，浙江大学副教授

**傅成钢先生**，天职国际会计师事务所（特殊普通合伙）合伙人

**龚凯颂博士**，中山大学管理学院会计学系副教授

**郭飞教授**，中南财经政法大学教授及博士生导师

**何威风教授**，中南财经政法大学会计学院教授

**黄惠琴博士**，宁波大学副教授

**黄继章博士**，上海财经大学讲师

**黄俊教授**，上海财经大学教授

**黄益建博士**，中央财经大学会计学院信息化系主任及副教授

**蒋基路博士**，广东外语外贸大学会计学院副院长

**姜英兵教授**，东北财经大学教授及博士生导师

**李百兴教授**，首都经济贸易大学教授

**李震锋先生**，广州雅博企业咨询服务有限公司董事总经理

**李欢老师**，哈尔滨商业大学讲师

**李胜楠博士**，天津大学会计与财务管理系系主任

**李姝教授**，南开大学教授

**李馨子博士**，中央财经大学会计学院讲师

**李宗彦老师**，浙江财经大学副教授

**梁显治老师**，北京师范大学-香港浸会大学联合国际学院  
工商管理学部副教授

**林斌教授**，中山大学管理学院教授

**刘婧老师**，河南财经政法大学讲师

**娄玮老师**，江西财经大学会计学院团委书记

**梅丹老师**，南开大学副教授

**齐珺老师**，暨南大学管理学院会计系讲师

**任翠玉教授**，东北财经大学教授

**施海娜老师**，复旦大学副教授

**施颖燕老师**，宁波大学讲师

**苏力老师**，广东外语外贸大学会计学院财务管理系副教授

**吴常华女士**，立信会计师事务所（特殊普通合伙）  
广东分所合伙人

**伍利娜老师**，北京大学会计学系副教授

**肖浩老师**，中南财经政法大学讲师

**徐莉萍教授**，中山大学管理学院教授

**徐鹿教授**，哈尔滨商业大学教授

**叶陈刚教授**，对外经济贸易大学国际商学院  
教授及博士生导师

**曾泉老师**，厦门大学管理学院副教授

**张瑶老师**，首都经济贸易大学讲师

**郑立群老师**，天津大学副教授

**郑祯老师**，厦门大学助理教授

**周红教授**，复旦大学教授

**朱茶芬老师**，浙江大学副教授

**祝继高教授**，对外经济贸易大学国际商学院教授

**朱滔教授**，暨南大学管理学院会计系教授