



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) **2014-2015**

**Briefing session**  
賽前簡介會

21 October 2014



## Agenda 議程

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- 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

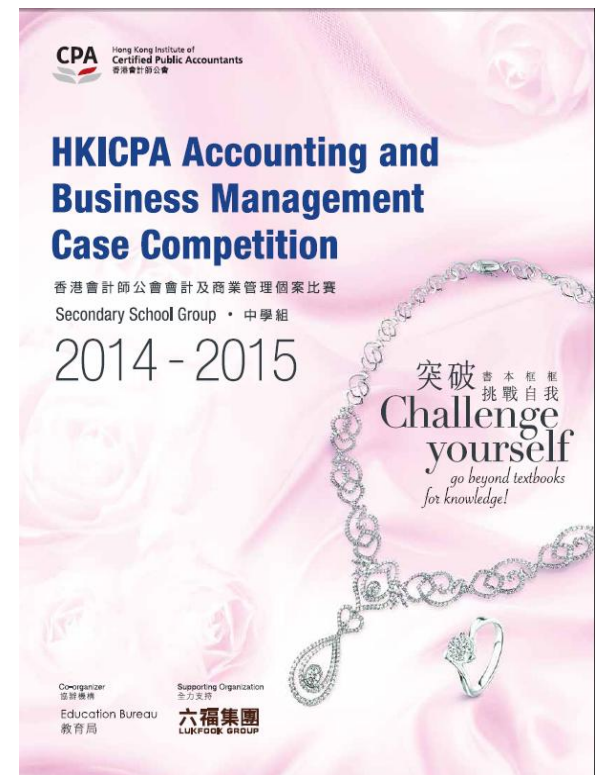


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## Objectives 目的

- 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 1,800** students from secondary schools and tertiary institutes.

去年，**超過1,800**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





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## Annual reports adopted 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  
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## 2014-2015 Case study 個案

# 六福集團

## LUKFOOK GROUP

Luk Fook Holdings (International) Limited

(Stock code: 0590)



## 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"><li>- Individual basis; OR</li><li>- Team (2-5 members)</li><li>- 個人;或</li><li>- 隊制 (2-5名組員)</li></ul>	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 Lukfook's group financial ratios 分析六福的財務比率 -Identify Lukfook's achievements and make suggestion for improvement 指出六福的成就和改善建議	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	21 / 11 / 2014	21 / 11 / 2014



## 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
Merit teams (3 awards) 優異隊伍 (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

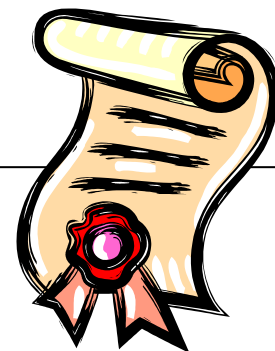




## Awards 獎項 (Level 2 第二級別)

### <Others 其他>

Prize	
<p><b>Outstanding performance teams</b> 傑出表現隊伍</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><b>Certificate 證書</b></p>
<p><b>Proficiency teams</b> 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><b>Certificate 證書</b></p>
<p><b>Rest of teams submitted a business proposal in Level 2</b> 其餘參加第二級別並已遞交企劃書的隊伍</p>	<p><b>Certificate of Appreciation</b> 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



## 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

**Level 1 Only**  
**只限第一級別**





## **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 Luk Fook Holdings (International) Limited  
**六福集團(國際)有限公司運作**
- Presentation skill  
**演說技巧**
- Business management & marketing strategies

### **商業管理及品牌營銷策略**

**Level 2 Only  
只限第二級別**







## Activities for winning teams 得獎隊伍

### Company visit 企業參觀







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## 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 Lukfook as a financial analyst. Your supervisor asks you to prepare an analysis to study the Group's financial and business environment.

假設你是六福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 2014-16 (Secondary School Group Level 1)

**REQUIRED:**

Assume that you are newly employed by Lukfook 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 Lukfook's group financial ratios with appropriate interpretation.

	Formula	2014	2013	Ref. page on annual report
<b>Profitability ratios</b>				
Mark up	$\frac{\text{Gross profit}}{\text{Cost of goods sold}} \times 100\%$			P74-77
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	$\frac{\text{Profit before interest and tax}}{\text{Average capital employed}} \times 100\%$			
Comments				
<b>Asset utilization ratios</b>				
Inventory turnover	$\frac{\text{Cost of goods sold}}{\text{Average inventory}}$			P74-77
Average inventory turnover period	$\frac{\text{Average inventory}}{\text{Cost of goods sold}} \times 365 \text{ days}$			
Trade receivables turnover	$\frac{\text{Credit sales}}{\text{Average trade receivables}}$			P74-77, 123
Average trade receivables collection period	$\frac{\text{Average trade receivables}}{\text{Credit sales}} \times 365 \text{ days}$			
Trade payables turnover	$\frac{\text{Credit purchases}}{\text{Average trade payables}}$			P74-77, 145
Average trade payables repayment period	$\frac{\text{Average trade payables}}{\text{Credit purchases}} \times 365 \text{ days}$			
Total assets turnover	$\frac{\text{Sales}}{\text{Total assets}}$			P74-77
Comments				
<b>Liquidity ratios</b>				
Cash conversion cycle	Average inventory turnover period + Average trade receivables collection period - Average trade payables			P74-77, 123, 145

The HKICPA Accounting and Business Management Case Competition 2014-16 (Secondary School Group Level 1)

Current ratio	$\frac{\text{Current assets}}{\text{Current liabilities}} \times 1$			P74-77
Quick ratio	$\frac{\text{Current assets} - \text{Inventories}}{\text{Current liabilities}} \times 1$			
Comments				
<b>Solvency ratios</b>				
Gearing ratio	$\frac{\text{Non-current liabilities} + \text{Preference shares capital}}{\text{Non-current liabilities} + \text{Shareholders' funds}} \times 100\%$			P74-77
Comments				

(70 marks)

B) Business analysis  
 In respect of each of the following areas, conduct a business analysis to identify at least **three** examples of Lukfook's achievements and make **one** suggestion for improvement.

Community Care Service	Achievements: .. .. .. Improvement: ..
Environmental Protection	Achievements: .. .. .. Improvement: ..
Corporate Governance	Achievements: .. .. .. Improvement: ..

(30 marks)  
 (Total: 100 marks)

**Notes:**  
 (1) In preparing your analysis, you should refer to Lukfook's 2013 and 2014 annual reports and information which are available from the Lukfook website at [www.lukfook.com](http://www.lukfook.com), or any other sources which you think are relevant.



## **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



## Report format 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

**Cover Sheet**

**封面頁**

(Download from website  
於網頁下載)



**Report Content**

**報告內容**

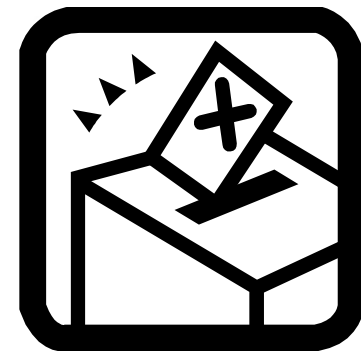
✓ Double sided  
printing  
雙面列印



**Competition  
Questionnaire**

**問卷調查**

(Download from website  
於網頁下載)



## Submission 遞交 (Level 1 第一級別)

### Address

#### 地址

- HKICPA, 27/F, Wu Chung House, 213 Queen's Road East, Wan Chai, H.K.
- 香港灣仔皇后大道東213號胡忠大廈27樓  
香港會計師公會

### Deadline

#### 截止日期

- 9:30 a.m., 2 March 2015 (Monday)
- 2015年3月2日上午9時30分(星期一)

### Channel

#### 渠道

- By hand 親身遞交
- By post (the postmark date has to be two days before the deadline) 郵寄方式遞交(郵戳日期須為截止前兩天)



## Case Question 個案題目 (Level 2 第二級別)

Lukfook has invited you, as a management consultant, to prepare a business proposal to:

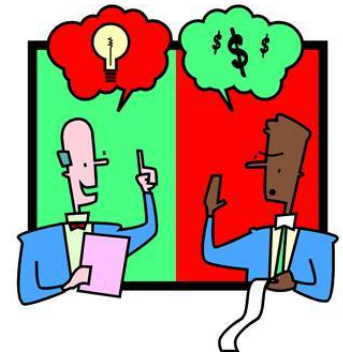
**六福邀請你以顧問身份編寫一份業務建議書，內容包括：**

Part A Review the **group's overall** financial performance for the past TWO years from 2013 to 2014

甲部份 回顧六福在2013年至2014年過去兩年間的**整體集團**財務表現

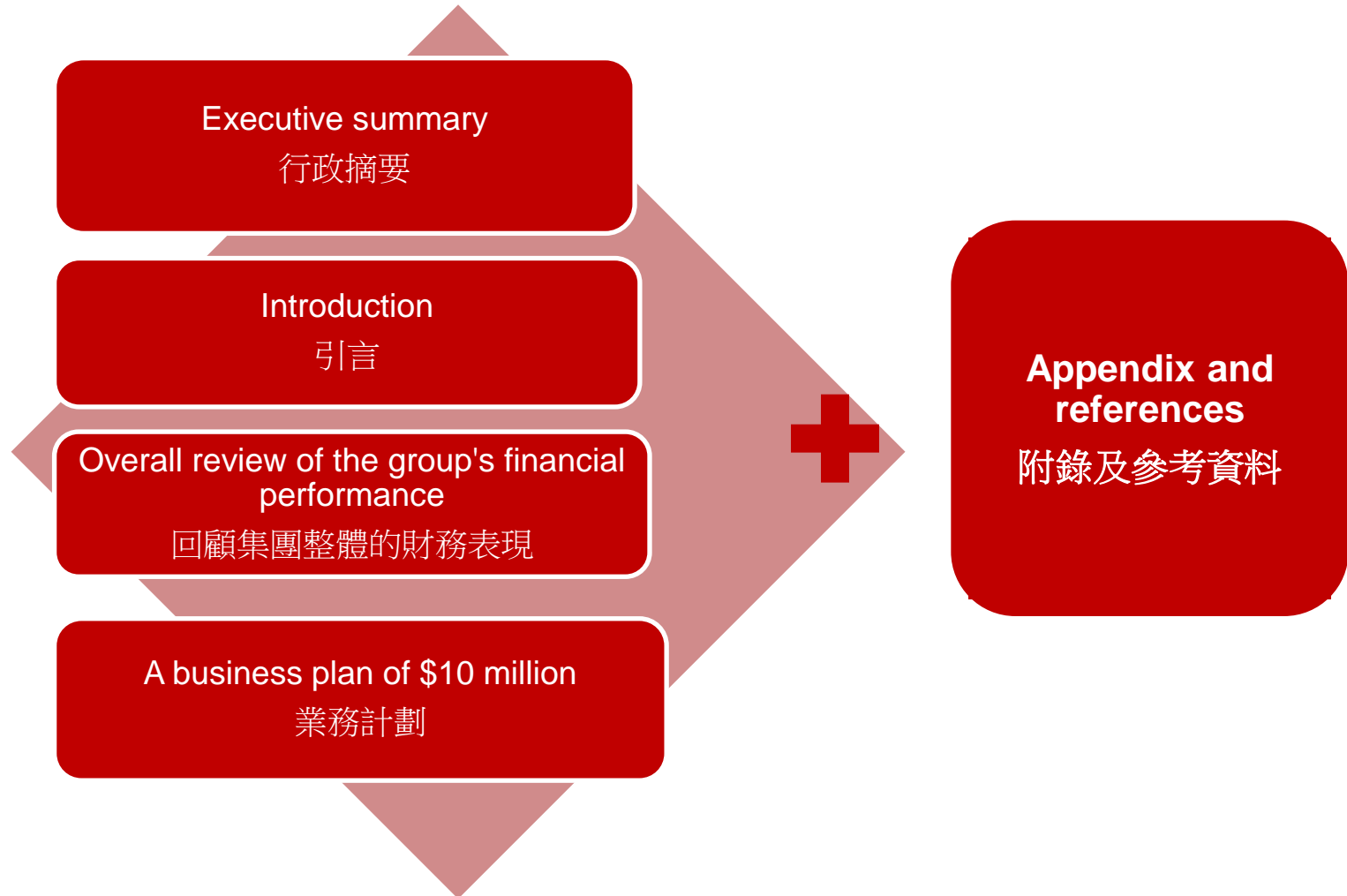
Part B Formulate a business plan of HK\$10 million for the coming TWO years (i.e. from 2015 to 2016) to further enhance the performance of the **Lukfook's Hong Kong retailing business**

乙部份 為未來兩年（即2015年至2016年）制定一個預算耗資1,000萬港元的業務計劃：進一步提升**六福香港零售業務**的表現





## Report Content 報告內容 (Level 2 第二級別)







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

<b>Content (60%)</b>	<b>內容(60%)</b>
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
<b>Form (20%)</b>	<b>形式(20%)</b>
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
<b>Creativity of problem solving and flexibility (20%)</b>	<b>解決問題之創意 及可行性 (20%)</b>



## **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 report should be related to the “problem(s)” identified.

接著的報告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 report.

所立之結論需已於報告內詳細解釋



## **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 report  
報告應以商業顧問角度出法，整份報告所用語法亦需統一
- 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 創意(20%)**

- Creativity 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



## **Report format 報告形式** (Level 2 第二級別)

	<b>English Report</b>	<b>中文報告</b>
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



## Report format 報告形式 (*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

Printed single-sided  
單面列印



### Report Content 報告內容

Printed double-sided  
雙面列印

NO team information  
不可存有組員 / 學校資料

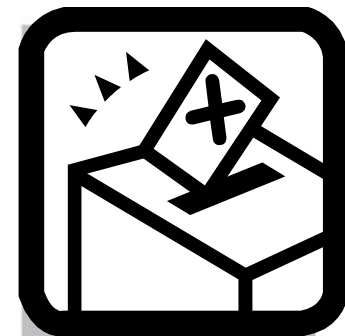
Not bound nor put in any  
folders/files  
不可放入文件夾或釘裝



### Competition Questionnaire 問卷調查

Download from website  
於網頁下載

- 2 hard copies 兩份列印本
- 1 CD copy (MS word + PDF)



## Submission 遞交 (Level 2 第二級別)

### Address

#### 地址

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香港會計師公會

### Deadline

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### Channel

#### 渠道

- By hand 親身遞交
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## Final competition – oral presentation 總決賽 – 公開演說

- The list of **SIX** finalist teams will be shortlisted and announced on 1 April 2015.

6隊入圍隊伍會於2015年4月1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. Awards will be presented on the same day.

演說語言將根據報告所選用之語言。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, 9 May 2015**

比賽將於 **2015年5月9日(星期六)** 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





## Characteristics of poor reports

### 粗劣報告之特質

- Inappropriate use of executive summary.  
不恰當的行政摘要

- Excellent
- Very good
- Good
- Average
- Poor







## Characteristics of poor reports 粗劣報告之特質 (*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。





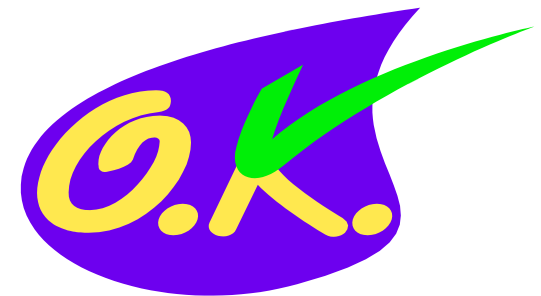
## Example 例子

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 reports 粗劣報告之特質 (*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 reports 粗劣報告之特質 (*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 reports 粗劣報告之特質 (*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 reports 粗劣報告之特質 (*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 reports 粗劣報告之特質 (*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 reports 優異報告特質

- 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

- Written business proposal 書面商業企劃書(20%)
- Content 內容(50%)
- 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 report format.  
書面報告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

- Remember to complete and return the competition questionnaire and cover sheet when submitting your reports.  
當交回書面報告時，必須連同比賽問卷及封面頁
- Late submission of report will not be entertained.  
逾時遞交報告將不被接受
- 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)

**Level 2 Only**  
**只限第二級別**

Date 日期	Sat, 15 Nov 2014 2014年11月15日(六)
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"><li>• <b>Financial ratio analysis and basic budget preparation</b> 財務比率分析及基本預算準備 Ms. Janet Kwan, Lecturer, Department of Accountancy and Law, Hong Kong Baptist University</li><li>• <b>Presentation skills</b> 演說技巧 Ms. Audrey Hoh, Senior Consultant, WorldBridge Holding Limited</li><li>• <b>Business management and marketing strategies</b> 商業管理及市場策略 Ms. Dora Lee, Executive Council Member, Hong Kong Institute of Marketing</li><li>• <b>Operations of Luk Fook Holdings (International) Limited</b> 六福集團(國際)有限公司運作 Ms. Kathy Chan, Chief Financial Officer and Company Secretary, Luk Fook Holdings (International) Limited</li></ul>
Enrolment deadline 截止報名日期	Wed, 5 Nov 2014 2014年11月5日(三)



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## Business seminar 商業講座 (Free 免費)

**Level 1 Only**  
**只限第一級別**

Date 日期	Sat, 31 Jan 2015 2015年1月31日(六)
Time 時間	09:45 a.m. – 12:15 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"><li>• <b>Basic financial ratio analysis</b> 基本財務比率分析 Ms. Janet Kwan, Lecturer, Department of Accountancy and Law, Hong Kong Baptist University</li><li>• <b>Recap of major business and management concepts</b> 回顧主要商業管理概念 Ms. Dora Lee, Executive Council Member, Hong Kong Institute of Marketing</li></ul>
Enrolment deadline 截止報名日期	Mon, 19 Jan 2015 2015年1月19日(一)



## 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	21-11-2014
Business seminar (for Level 2 participants) 商業講座 (第二級別參賽者)	Online 網上	5-11-2014
Business seminar (for Level 1 participants) 商業講座 (第一級別參賽者)	Online 網上	19-1-2015
Submit report 遞交報告	Level 1 第一級別	By hand or mail 親身或郵寄  2-3-2015 9:30 a.m.
	Level 2 第二級別	





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# Q & A

## 問答環節