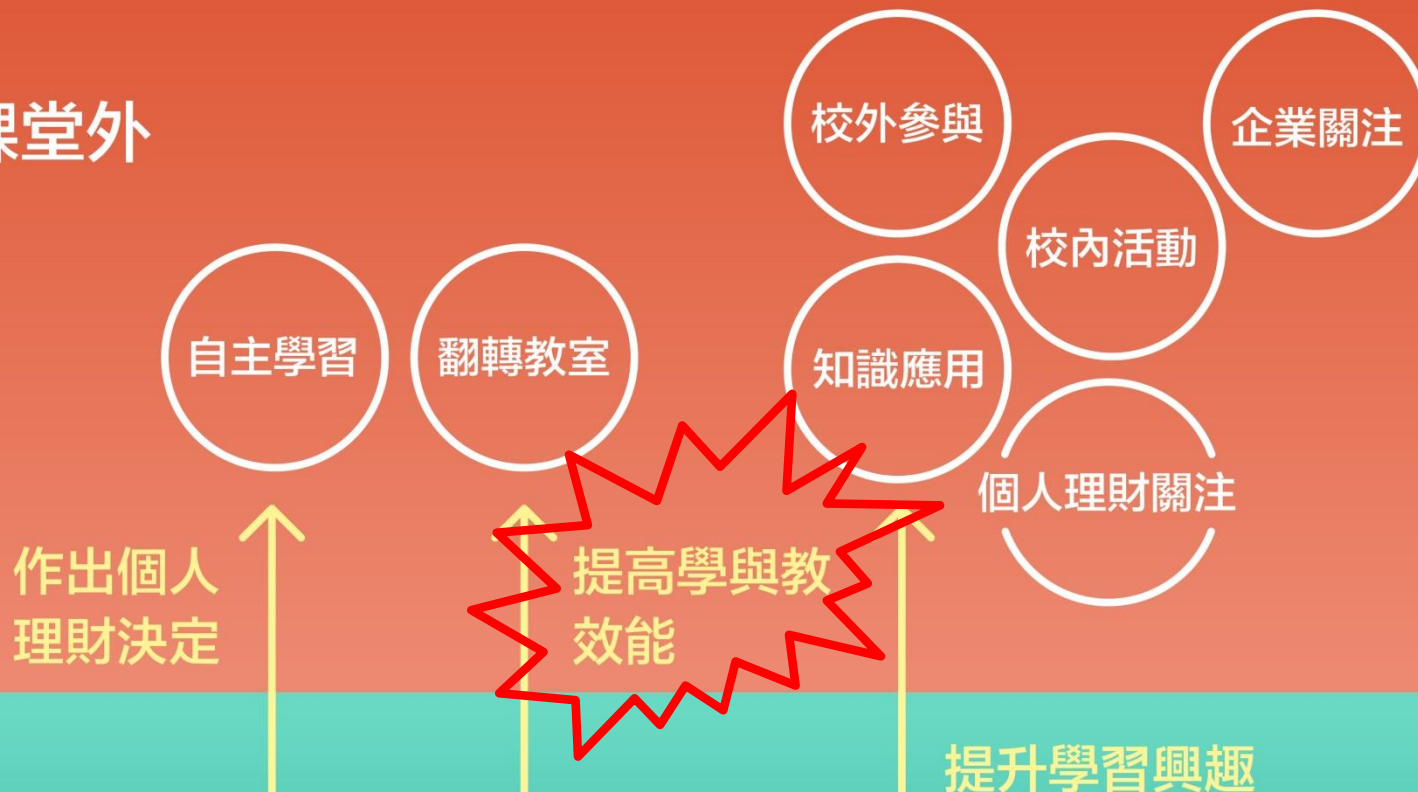


企業、會計及財務概論 照顧學習差異策略



妙法寺劉金龍中學
梁嘉麗老師

課堂外



課堂內



The background is a blurred photograph of a group of people, likely students and a teacher, in a classroom. A semi-transparent dark rectangle is overlaid in the center, containing the title text. The text is white and flanked by horizontal lines. The overall image has a soft, out-of-focus quality with some bokeh light effects.

提高學與教效能

Paper 1

知識導入↔企業/個人理財關注

• 校園商業新聞

Lukfook expanding Mainland market through franchising

Lukfook Jewellery is a leading jewellery chain retailer in Hong Kong. Since 1994, the company has already established its outlets in the Mainland, mainly operating by franchise. Owning 56 direct stores and 747 franchise stores by end-2011, Lukfook set up its branches in major cities like Beijing, Shanghai and Guangzhou and aimed to expand into minor cities ambitiously. It is analysed the reason why Lukfook opened shops in the Mainland at a faster pace than other competitors (like Chow Sang Sang, which adopts the self-operating strategy only) was due to its franchising strategy.

Due to the remote location of some branches like Tibet, Inner Mongolia, Heilongjiang and so on, Lukfook made use of video system to monitor its chain stores for the purpose of maintaining homogeneous quality among the stores. The monitoring team located at the Mainland headquarters evaluates the stores'

performance every day randomly through the system and submits reports to specific stores periodically, which are required to enhance the services.



1. List TWO advantages for Lukfook Jewellery to open branches in the Mainland by franchise. (4 marks)
2. (a) Compare the capability in controlling the quality of the products and services of the branches of Lukfook Jewellery by operating its own store and franchise. (3 marks)

2. (a)

The capability of controlling branches of franchising is lower than that of operating its own store (1 mark). It is because Lukfook Jewellery has full control over its store under self-operating (1 mark), whereas it does not engage in the stores' daily operation under franchise (1 mark).



Topshop opens in Hong Kong in partnership with Lane Crawford

Topshop is a British fashion brand. It has over 300 stores in the country and operates another 145 stores in 38 countries. Since 2013, Topshop has started to expand into Greater China. Its first store has been launched in Central, Hong Kong, ran as a joint-venture with Lane Crawford's LAB Concept. Under the agreement, Topshop will manage the merchandising, while Lane Crawford's LAB concept will provide retail space and operational expertise, including staff and logistics support.

Lane Crawford, which currently has more than 500 points of sale in 50 cities in Greater China and Southeast Asia, is a luxurious department store and boutique. Philip Green, Topshop's owner pointed out in the press release that Lane Crawford understands the Chinese market and its expertise is invaluable to Topshop, helping it to expand the Greater China market.

However, it is commented that the local market has

been seized by similar fashion brands like Zara, H&M, etc. It is late for Topshop to open in Hong Kong.



(b) Explain why Topshop goes global with two possible reasons. (4 marks)

(c) Indicate one difficulty Topshop may face when it goes global. (2 marks)

Reasons:

- When the British market is saturated, Topshop must expand to the international market to maintain its growth.
- Topshop can balance the sales performance of the British market by operating in several regions, it can diversify risks.

(2 marks for each relevant reason, max. 4 marks)

(c)

Difficulty:

- It needs to face more competition in the international market. For example, Topshop has to face competition of other fashion brands when it enters the Hong Kong market.

(2 marks for each relevant difficulty, max. 2 marks)



真實體驗 ↔ 知識導入

運用AASTOCKS 了解影響股票價格的因素

莎莎(00178.HK)「五一小黃金周」港澳同店銷售降近半
成 股價續跌4%創近三年低

2019/05/09 09:50 | 推薦 4 | 利好 17 | 利淡 8 | 留言

A- A+ 股價 沽空



莎莎國際(00178.HK)

-0.140 (-5.556%)

沽空 \$3.43百萬; 比率 15.681% 於「五一勞動節」假期港澳同店銷售按年跌4.8%，該股四連跌兼觸尋底，今早最多跌4.8%，低見2.4元創近三年低，現造2.42元，續跌4%，成交257萬股。

快速報價 詳細報價 最近查詢 圖表分析 互動圖表 股價走勢 成交紀錄 大戶成交 資金流向 同業 新聞公告 AASTOCKS

港/A股 00700

騰訊控股 (00700.HK)

現價(港元) 378.80 -6.000 (1.559%)
波幅 377.60-387.60



大戶、散戶成交分析

最後更新 2019/05/09 11:45

超大手賣盤

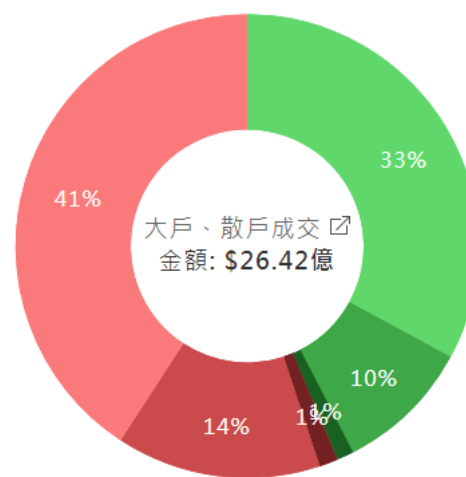
平均價: 382.591
成交量: 2.82百萬
金額: 10.77億
佔成交: 41%

大手賣盤

平均價: 382.020
成交量: 98.77萬
金額: 3.77億
佔成交: 14%

散戶賣盤

平均價: 382.308
成交量: 9.18萬
金額: 3.51千萬
佔成交: 1%



超大手買盤

平均價: 382.465
成交量: 2.28百萬
金額: 8.70億
佔成交: 33%

大手買盤

平均價: 383.521
成交量: 65.50萬
金額: 2.51億
佔成交: 10%

散戶買盤

平均價: 383.120
成交量: 8.09萬
金額: 3.10千萬
佔成交: 1%



最新	升跌(%)
3,292.38	+11.92 (0.36%)
4,033.47	-8.07 (0.20%)

新	升跌(%)	溢價
17	+10 (0.034%)	高水 39

更多 | 更多新聞

內地降消費品關稅 略利好
舒丹(00973.HK)

品關稅 料略為利好H&H國際

真實體驗 ↔ 知識導入

堂上購入股票
認識金融產品
風險與回報

恒生銀行 HANG SENG BANK

賬戶服務 上次登入資料 日期: 29 Nov 2016 時間: 13:18 (HKT) 模式: 雙重密碼 狀態: 成功 登出 清單

賬單及繳費

投資

投資概覽

證券

港股買賣

A股通買賣

港股自選組合

股市建議

買賣指示處理狀況

我的投資組合

企業行動

每月投資計劃

港股買賣

由2016年8月24日起，為進一步保障網上證券買賣交易，你需要使用保安編碼器方可透過個人e-Banking就個別股票發出某類買入指示或更改有關買入指示。如你未登記有關服務，請考慮登記使用保安編碼器進行網上證券買賣。或者你可於交易時間內透過專人接聽證券買賣熱線2532-3838或自動化證券買賣熱線2166-6888進行買賣。如有需要，你可利用恒生自動櫃員機重置電話密碼。

即時報價 股票報價動畫

股票代號: 輸入股票代號

詳盡報價(收費) 免費基本報價

我的港元戶口結餘

我的股票戶口結餘

轉賬

股票代號

相關連結

一般買賣指示 市價買賣指示 止蝕賣出指示 競價買賣指示 先買後沽盤

戶口號碼: 359-385119-882 Securities

買/賣: 請選擇

買賣指示類別: 限價盤

股票代號: 免費即時基本報價

買入 / 賣出價*: 免費即時基本報價

年齡: 18歲或以上

Analytics (分析) 影片管理員

購買股票



真實體驗 ↔ 知識導入

- 購買個人信貸紀錄



Consumer Relations Department
TransUnion Limited
Suite 1006-7, Tower 6, The Gateway
9 Canton Road, Tsim Sha Tsui
Kowloon, Hong Kong
P: (852) 2577-1816
F: (852) 2578-4425
contact@transunion.hk

個人信貸報告

2015 年 09 月 21 日

參考編號： 150921170218300751/1

LEUNG KA LAI

敬啟者：

隨函附上閣下的個人信貸報告。請細讀了解閣下的信貸狀況。環聯信貸報告提供的資料，能夠幫助閣下妥善理財，包括獲取信貸，及盡早發現身份盜竊或信貸詐騙。妥善管理自己的信貸，有助閣下更快實現生活上很多重要的目標，例如：置業、購買車輛或升學進修。

環聯作為獨立的第三者，及客觀和可靠的橋樑，使信貸提供機構能夠提供及共用資料。環聯遵照香港個人資料私隱專員公署發出的《個人信貸資料實務守則》（簡稱「守則」）來收集，持有及使用個人資料。根據「守則」規定，信貸提供者機構必須定期提供及更新客戶之信貸紀錄。環聯絕不參與任何信貸提供機構的決策過程。

倘若閣下對環聯信貸報告有任何疑問，請致電25771816與個人資料查詢部聯絡。而有關“其他信貸查詢”的細節，可向本公司職員查詢。有關查詢請於三十日內提出，並提供本頁左上角的參考編號以作參考。本公司的辦公時間為星期一至五，上午九時正至下午五時三十分，公眾假期休息。



真實體驗 ↔ 知識導入

- 信用卡月結單 (年費)
- 銀行月結單 (透支利息/有利息收入)
- 強積金年報
- 銀行貸款宣傳單張

校內活動 ↔ 知識導入

BAFS

JA Program 在課堂運用JA 的道具
作個人財務分配



自主學習 ↔ 知識導入

外出訪問屯門區市民 使用消費者信貸的習慣

BUY



知識導入 ⇔ 校內活動 週會

科本獎勵計劃



More Interesting Ways

- One ipad for a teacher and one for each house
Using apple TV to project teacher's ipad
- Stick the answers on the wall/ under the chairs
- Take a picture and use airdrop to send it the teacher's ipad

Or

- Ask teachers to hold the answer and ask them to stand on the stage.

Kahoot! MC Checking Half an hour (15 questions)

The screenshot displays the Kahoot! web interface. The top navigation bar is purple with links for Home, Discover, Kahoots, and Reports. A 'Create' button is visible on the right. The main content area shows a quiz titled '2016-17 HKABE (1-15)' with a 'Play' button and a 'Challenge' button. Below the buttons, it says 'A private quiz' with the hashtag '#BAFS'. It also shows '0 favorites', '1 play', and '24 players'. The creator's name 'giles1014' and the creation time 'Created 4 months ago' are listed. A shareable link is provided at the bottom: 'https://create.kahoot.it/share/2016-17-hkabe-1-15/1e1ff007-21a5-'. The quiz questions are displayed in a list format. Each question has a 30-second timer. The first question, 'Q1: 1.', has four options: A (red triangle), B (blue diamond), C (orange circle), and D (green square). Option A is marked as correct with a green checkmark, while B, C, and D are marked as incorrect with red X's. The second question, 'Q2: 2.', has one visible option: A (red triangle), which is marked as incorrect with a red X.

Kahoot!

Home Discover Kahoots Reports Upgrade now Create

2016-17 HKABE (1-15)

Play Challenge

A private quiz

#BAFS

0 favorites 1 play 24 players

giles1014
Created 4 months ago

Copy and share this playable link
<https://create.kahoot.it/share/2016-17-hkabe-1-15/1e1ff007-21a5->

Q1: 1.

30 sec

A B C D

Q2: 2.

30 sec

A

翻轉教室 ↔ 電子教學

IPAD評估
找出難點，作出跟進

Paper 2



Make it into small pieces...

- Video only consists of one small concept of a DSE Question

Mr Chan commenced his retail business on 1 January 2011 and acquired five pieces of equipment costing \$135 000 each on that date. No other addition and disposal were made during 2011. Information relating to the equipment for the year ended 31 December 2012 is as follows:

Payments for new equipment-	Purchase cost	CE 280 000	} Cost
-	Testing fees	CE 12 500	
-	Repairs and maintenance fees for 2012	RE 42 600	
Proceeds from sale of two pieces of equipment purchased in 2011		104 500	Exp

Depreciation on equipment is to be provided at a rate of 20% per annum using the reducing balance method. Full year depreciation is calculated in the year of purchase but none in the year of sale.

REQUIRED:
For the retail business of Mr Chan, prepare the following accounts for the year ended 31 December 2012:

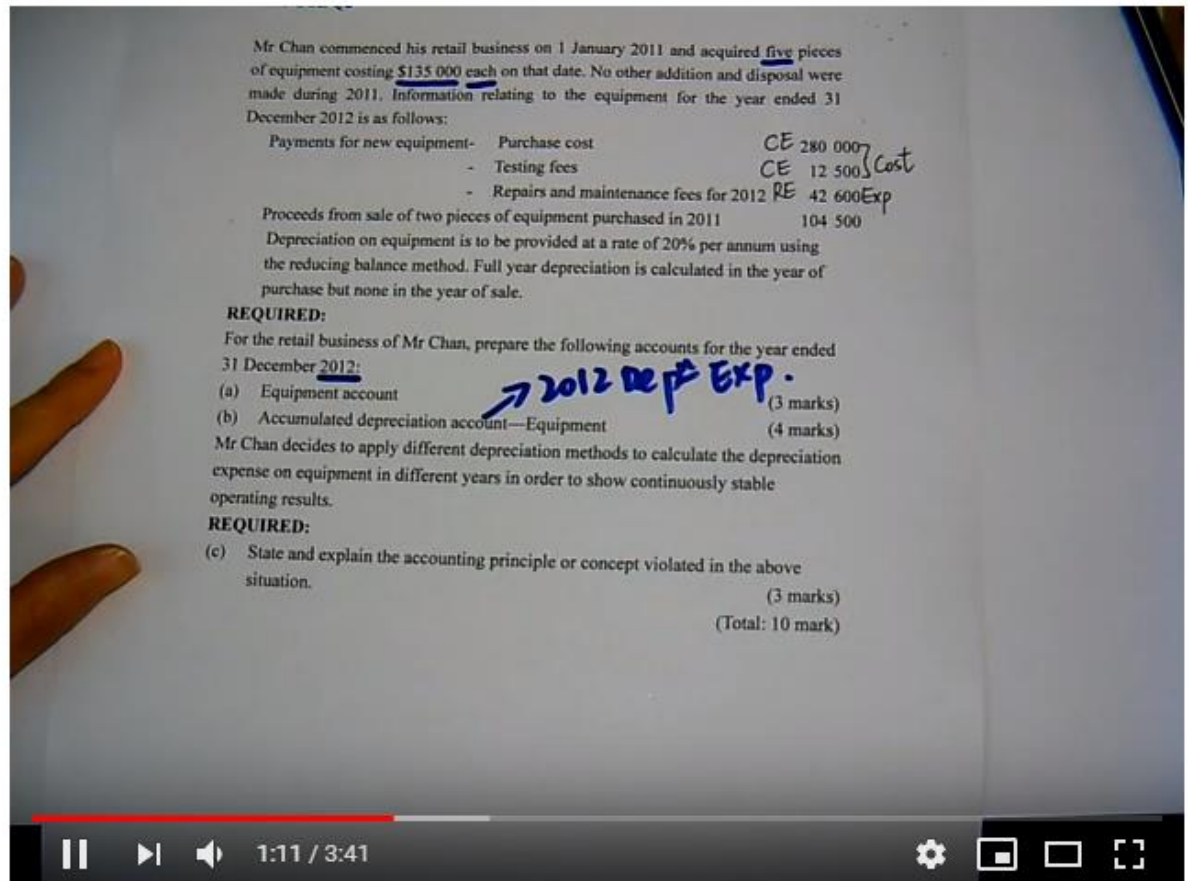
(a) Equipment account (3 marks)
(b) Accumulated depreciation account—Equipment (4 marks)

Mr Chan decides to apply different depreciation methods to calculate the depreciation expense on equipment in different years in order to show continuously stable operating results.

REQUIRED:
(c) State and explain the accounting principle or concept violated in the above situation. (3 marks)

(Total: 10 mark)

Handwritten note: 2012 Dep Exp.

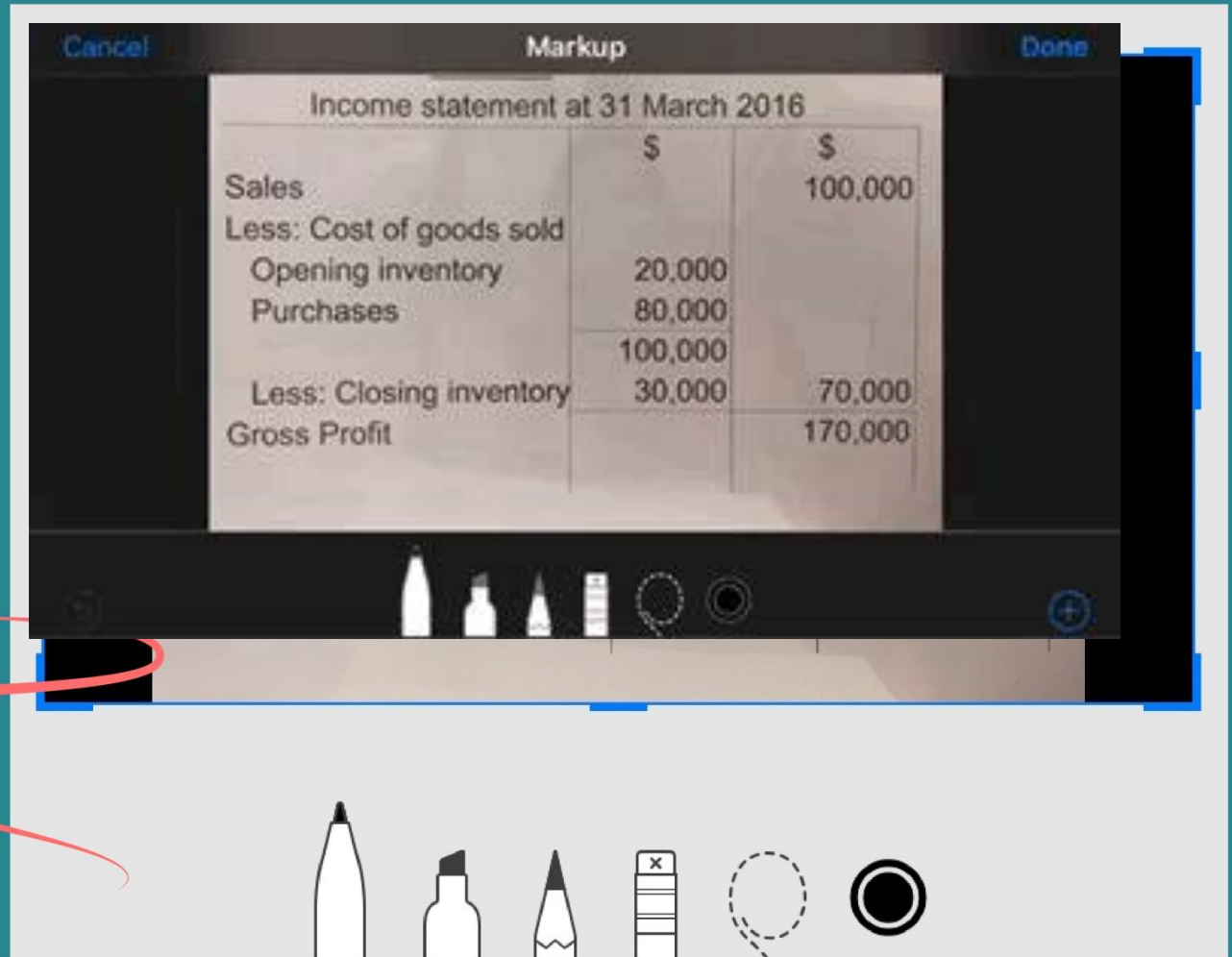


Make it into small pieces

- **e.g. Partnership** (Realization account)
 - Mr Li took over the office equipment to offset his loan to the partnership.
 - Mr Chan took over the machines with \$150,000; however, he repaid 50% of the accounts payable personally.
 - Mr Li was responsible to collect accounts receivable of \$50,000 of the partnership, receiving a commission of 5% based on the received amount. It was confirmed that \$3,980 is proved as bad debts.

電子教學

Find the errors

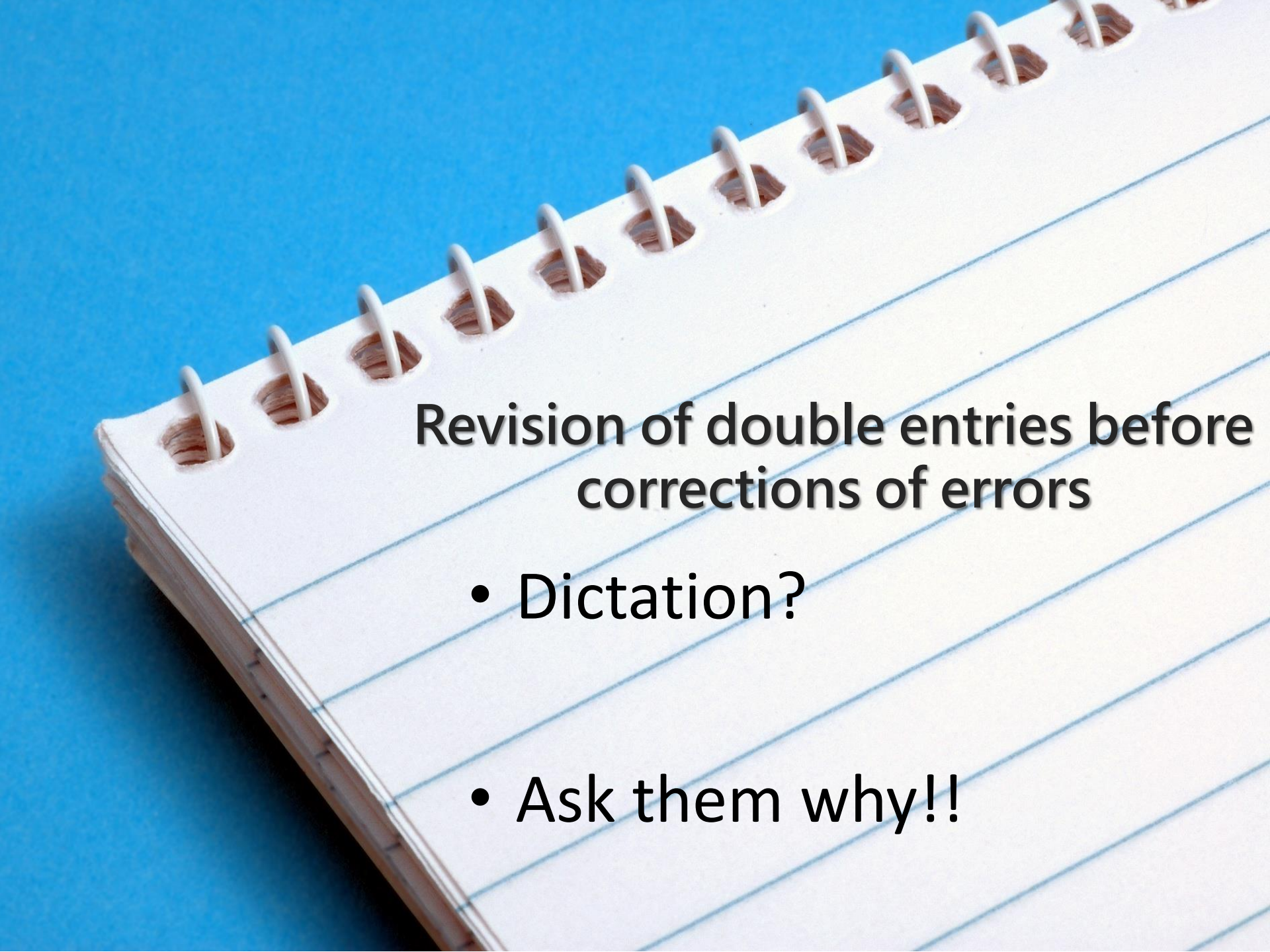


Markup

Income statement at 31 March 2016

	\$	\$
Sales		100,000
Less: Cost of goods sold		
Opening inventory	20,000	
Purchases	80,000	
	100,000	
Less: Closing inventory	30,000	70,000
Gross Profit		170,000

The screenshot shows an iPad interface with a drawing app. The income statement is displayed on the screen. A white pen icon is positioned over the 'Purchases' row, and a red squiggly line is drawn over the 'Gross Profit' row. The drawing app's toolbar is visible at the bottom of the screen.

A spiral-bound notebook with lined pages is shown at an angle against a solid blue background. The notebook is open to a blank page, and the spiral binding is visible along the top edge. The text is centered on the page.

Revision of double entries before corrections of errors

- Dictation?
- Ask them why!!

學生演講↔知識應用
將抽象知識當成故事情節，
訓練學生演講

例：
商譽調整
合夥解散步驟
有限公司的分撥帳 (Retained profit)



Incomplete Record?

- How many ways can students be assessed the following items?

E.g.

- Sales?
- Cost of good sold?
- Inventory?
- Depreciation?



Other strategies

- Clear file (2個)
- (1 FA,
- 1 CA and others)
- 彩色目錄
- 筆記→題目

學校活動

- 砌出不同商業地標
- BAFS不是沉悶的一科

Other strategies



閱讀課 ↔ 個人理財的關注

- I-Book about A Smart Kid's Guide to Personal Finance
- How to earn money
- How to make a budget
- How to save and invest
- How to spend smart



Usual strategies

- Company visits
- Drama shows
- Video recording (teachers and students)
- Trade fair
- Board game
- Use activities' photos or school organizational structure as examples
- Whatsapp reminders