

# The Young Executive 年青行政人

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HIGHLIGHTS 本期要目

## Associate in Business (Logistics and Supply Chain Management) 8C108-LM

Programme Leader: Dr Kingie Mak  
(cckingie@hkcc-polyu.edu.hk)

### Why should you choose Associate in Business (Logistics and Supply Chain Management)?

- Hong Kong's strategic location makes it the heart of Asia and China's gateway. Being a top air cargo hub and having the fourth largest container port, Hong Kong is the leader in air freight and maritime trade.
- The logistics sector is crucial to Hong Kong's economy. The government's support to the sector reinforces its leading position in the global supply chain, and strengthens its role as a regional trading hub.
- Students enrolling in the programme have a bright future. Additional senior year places are offered to sub-degree graduates of logistics degree programmes. Also, the government is now providing subsidies for student interns working in logistics companies.

### What are the major features of this programme?

- It takes a holistic approach to equipping students with the necessary competence, knowledge, skills and techniques.
- Graduates attain the academic qualifications for the associate membership of Hong Kong Logistics Association.
- Partial exemption from professional qualifying examination papers is granted by The Chartered Institute of Logistics and Transport in Hong Kong.
- Students can join business talks, company visits, internships and the HKCC mentorship programme to gain insights from industry practitioners.

## Higher Diploma in Financial and Investment Planning (8C121-FIP)

Programme Leader: Mr Michael Wong  
(ccwongcw@hkcc-polyu.edu.hk)

### Why should you choose Higher Diploma in Financial and Investment Planning?

Eunis Chiu

- The financial services industry which provides abundant job opportunities is an important economic pillar in Hong Kong.
- The population of the middle-aged and the elderly is on the rise, thus boosting the demand for financial planning services.
- Hong Kong lacks a comprehensive government-regulated health insurance scheme, thus increasing the need for risk management for critical illnesses.

### What are the major features of this programme?

- Students can articulate to bachelor's degree programmes in related disciplines or other top-up degree programmes.
- This programme is designed to facilitate students' career development in financial and investment planning. Students are also granted exemption from taking certain examination papers or courses of Society of Registered Financial Planners, Institute of Financial Planners of Hong Kong, and The Hong Kong Institute of Bankers.
- Close collaboration with industry partners provides training and internship opportunities for students.
- With professional training provided by the financial industry, students can obtain licences before graduation to enhance their career opportunities.

## 工商業副學士 (物流及供應鏈管理) 8C108-LM

課程統籌: 麥滄琨博士 (cckingie@hkcc-polyu.edu.hk)

### 為何選擇物流及供應鏈管理課程?

莊穎詩

- 香港憑藉獨特的地理位置, 成為亞洲的貿易中心及中國對外貿易的大門。作為首屈一指的航空貨運樞紐及全球第四大貨櫃港, 香港在航空運輸及海上貿易都處於領導地位。
- 物流業對香港經濟十分重要。政府對業界的支援, 更加鞏固香港物流業在全球供應鏈的領導地位及亞洲貿易樞紐的角色。
- 修讀本課程的學生前景十分樂觀。政府已增加與物流業相關的學士學位課程高年級學額, 供物流業副學位課程畢業生申請升讀, 並且為物流公司實習的學生提供資助。

### 課程有何特色?

- 課程全面教授學生投身物流業需要具備的能力、知識、技巧和技術。
- 畢業生可獲香港物流協會認可為具備準會員所需的學歷。
- 可獲香港運輸物流學會豁免部分專業資格考試試卷。
- 學生可以參加商業講座、企業考察、實習計劃, 以及HKCC師友計劃, 向業內人士學習。

## 財務及投資策劃高級文憑 (8C121-FIP)

課程統籌: 黃俊偉先生

(ccwongcw@hkcc-polyu.edu.hk)

### 為何選擇財務及投資策劃課程?

- 金融服務是香港經濟的重要產業, 提供大量就業機會。
- 香港中老年人口比例正在上升, 對理財策劃需求殷切。
- 香港目前沒有一套完善的受政府規管的醫療保障計劃, 市民對危疾風險管理服務的需求增加。

### 課程有何特色?

- 同學既可升讀相關的大學學士學位課程, 亦可銜接其他學士學位課程。
- 課程的設計配合專業發展, 使同學畢業後可獲得註冊財務策劃師協會、香港財務策劃師學會及香港銀行學會豁免部分試卷或課程。
- 與業界緊密合作, 為同學提供培訓及實習機會。
- 透過業界培訓, 同學可於畢業前考取在職牌照, 提升就業機會。





## Marketing Professional Series

## 市場營銷專業系列

### Theresa Choi

HKCC has launched the Marketing Professional Series since September 2006. It aims to sharpen students' practical insights, provide marketing students with more learning experiences, and update students' marketing knowledge and real-life cases through interacting with marketing professionals. It also covers various activities such as personality workshops, guest talks by experienced marketers, company visits, graduate sharing sessions, and service learning through supporting the events of The Chartered Institute of Marketing (CIM) and Hong Kong Institute of Marketing (HKIM).

Mr Maurice Chan, the Managing Director of MK2 Communications Limited, was invited by HKCC to deliver a talk to our students on "How to Have a Successful Career in Advertising" on 17 November 2014. In the talk, he shared with our students some essential qualities and professional skills needed to excel in the advertising industry, together with some interesting stories.

A lot of students participated in the Student Reflection Competition after attending the inspiring talk. Below is the reflection of the champion in the competition:

### Champion: Cheung Tim

Year 2 student of Associate in Business (Marketing)

It was my great pleasure to attend Mr Chan's talk on how to develop a successful career in the advertising industry. Apart from sharing his views and insights about the industry, Mr Chan also explained how an "adman" should be.

Using his personal experiences, Mr Chan listed and explained three main important qualities that an adman should have – being sensitive, being observant and being passionate. As the advertising industry drastically changes every day, an adman should play a proactive role in the changing market, and should foresee what others may not be able to see. Observing what is happening around us is the best way to gain insights and enhance our creativity. Besides, an adman should never give up. Undoubtedly, advertising is painstaking and challenging, but we can have a great sense of achievement after creating our own masterpieces. Mr Chan also encouraged us to be outspoken about our creative ideas as there are no boundaries in advertising, and any innovative idea can become a successful marketing gimmick. A name is a brand. An excellent advertisement will be recognised and spread by word-of-mouth. One's talent will enhance his or her career prospects in the advertising industry.

After the talk, I knew more about my career prospects in the industry. It has also given me some guidelines on how to better prepare myself for my study and career development. The sharing session was interesting and valuable. Hopefully, more similar sessions will be organised to deepen our marketing knowledge and give us more inspirations.

### 鄭少斌

香港專上學院自2006年9月開始舉辦「市場營銷專業系列」，旨在豐富學生的洞察力，為市場學學生提供更多學習機會，讓他們接觸市場營銷專業人士，學習最新的市場學知識及真實個案。此外，該系列還有性格工作坊、資深市場營銷人士講座、企業考察及畢業生分享會等，並安排學生協助英國特許市場學會及香港市場學會舉辦項目，從服務中汲取經驗。

2014年11月17日，同盟廣告有限公司董事總經理陳裕機先生蒞臨HKCC主講「如何在廣告界開創成功之路」。陳先生暢談要在廣告界脫穎而出的重要特質及專業技能，並與同學分享一些廣告界的有趣故事。

講座過後，多位學生參加學院的「聽講後感想報告比賽」。以下是榮獲比賽冠軍同學的聽講後感想：

### 冠軍：張添

工商業副學士（市場學）二年級學生

我很高興能夠參加陳先生的講座，了解如何在廣告界開創成功之路。陳先生除了闡述對廣告行業的見解外，亦講解如何成為成功的廣告人。

陳先生以個人經驗歸納出廣告人所需具備的三大重要特質：觸覺敏銳、善於觀察、充滿熱誠。廣告行業瞬息萬變，廣告人必須時刻主動迎接轉變，並較別人更具遠見。另外，經常觀察身邊事物，則是加強洞察力及創作力的最佳方法。廣告人也應具有永不言敗的精神。無可否認，廣告工作十分艱苦，極具挑戰，然而，每當完成出色的作品後，亦可獲得巨大的成功感。陳先生亦鼓勵我們勇於表達自己的創作意念，因為廣告創作並無界限，任何創新的意念也可成為成功的營銷噱頭。出色的廣告會受讚賞，贏得口碑。個人的才能也有助於廣告行業取得成功。

這場講座令我明白更多關於廣告行業的就業前景，以及如何為日後升學及就業發展做好準備。我希望未來會有更多這類既有趣又實用的講座，加強我們的市場學知識，啟發靈感。



# McDonald's Expired Meat Scandal

## 麥當勞過期肉類風波



### Challenge Yourself 挑戰自己

Case study can help you develop critical thinking and problem-solving skills, and train you to apply knowledge practically in different real-life business situations. They are commonly used by business schools around the world.

個案研究有助你培養慎思明辨能力及解決問題的技巧，並應用於實際商業情況。因此，不少商學院常會利用個案研究作輔助教學。

### Case Analysis

Alvin Wong

The Hong Kong government confirmed that McDonald's Hong Kong imported chicken and pork from Shanghai Hui Xi Food Co., Ltd. After this food safety scandal, McDonald's Hong Kong released a statement, saying that the sales of six popular menu items including Chicken McNuggets, McSpicy Chicken Filet, Fresh Corn Cup, Iced Fresh Lemon Tea, and Green and Chicken Salads would be suspended as they contained ingredients supplied by the food processing company at the heart of scandal.

### 個案分析

鄭少斌

香港政府早前證實麥當勞香港從上海福喜食品有限公司入口雞肉及豬肉。這宗食物安全醜聞發生後，麥當勞香港宣佈，由於麥樂雞、脆辣雞腿包、粒粒粟米杯、凍新鮮檸檬茶、田園沙律及雞扒沙律六種熱門食品的原材料均由上海福喜提供，因此暫停供應。

### Questions

1. What are the two most important external environmental factors in marketing in analysing the food safety scandal?
2. What remedial actions could McDonald's take to rebuild customers' confidence?

### 問題

1. 要分析這宗食物安全醜聞，哪兩個關於市場學的外在環境因素最重要？
2. 麥當勞可以採取甚麼補救措施，挽回顧客信心？

### Suggested Answers\*

1. The two important external environmental factors in marketing are legal environment and socio-cultural environment. The food safety regulations imposed by the government are a key issue in this incident, and this case relates to Hongkongers' concerns about food, safety and health.
2. McDonald's should convey a sincere apology to the public. Besides, it should assure no recurrence of this incident as the firm has immediately stopped importing food products from the supplier concerned. Also, McDonald's needs to strengthen the supplier screening procedures and the quality control processes through the appointment of international testing organisations to conduct more frequent food inspections. Moreover, it can offer some special promotions after the resumption of its full menu to rebuild customers' confidence.

### 建議答案\*

1. 分析這宗食物安全醜聞，有關市場學的兩個最重要外在環境因素為法律及社會與文化。在這件事上，政府的食物安全條例是重要的關鍵，同時亦反映香港人對食物、安全及健康的關注。
2. 麥當勞應向市民衷心致歉，並即時停止向肇事的供應商入口食物原材料，確保事件不會再次發生。麥當勞亦應委託國際食品安全檢測機構，加強檢驗，從而改善篩選供應商及品質控制的程序。此外，所有食品恢復供應後，可進行特別的宣傳促銷，挽回顧客信心。

Extracted from 資料來源:

<http://www.scmp.com/news/hong-kong/article/1558420/mcdonalds-hong-kong-imported-meat-factory-centre-rotten-food-scandal>

\* These are suggestions only. There could be several approaches to the same case.

\* 以上分析僅供參考。同一個案可以有多个不同的分析角度。





## Young Entrepreneur Scheme (YES) 青年企業家計劃

Jandia Poon

Since 2005, the Young Entrepreneur Scheme (YES) has been a major platform for students to integrate their business knowledge and skills, and apply them in a business plan. YES not only develops students' professional knowledge, but also enhances their generic skills such as problem solving, teamwork, organisation, creativity and leadership for meeting the challenges ahead in the knowledge-based society.

Participants of YES have to join a series of activities including company visits and workshops before presenting their business plans in the semi-final and final stages of the competition. Through these activities, they have more exposure to the process of making a business plan, beginning with the formation of an innovative business idea to practical considerations when setting up and running a business.

王悅容

自2005年起，青年企業家計劃 (YES) 為學生提供寶貴的機會，把所學的商業知識和技能融會貫通，並應用在商業計劃中。YES不但增進學生的專業知識，亦加強他們多方面的能力，例如：解難能力、團隊合作、組織力、創作力及領導力，以便將來應付知識型社會的各種考驗。

在準決賽及決賽匯報商業計劃之前，YES的參賽者須參與一連串的活動，包括企業考察及參加多個工作坊，藉此了解更多制定商業計劃的程序，例如由構思創新商業意念到創業和營運時的實際考慮。

Below are the business ideas of the winning teams this year 以下是今年勝出隊伍的營商意念：



Champion 冠軍

Gaming Pro 玩得Pro

Team members 隊員：

LAM Lok Fung Hugo	林樂豐
LEUNG Wing Chi	梁穎芝
LIU Hon Man	廖瀚文
LO Yan Ting	盧恩婷
NG Ching Man	吳靜雯

Online game has been increasingly popular over the past ten years, and the gaming industry is gaining its importance in global and local economies. According to the Global Games Market Report, the market share of computer games in 2012 was 20%, and is expected to grow up to 23% in 2016. The gaming devices market has huge potential to grow in view of the rising online game industry. Gaming Pro is going to set up an upstairs shop in Mong Kok. Specialising in selling gaming devices, the shop has a free-trial zone in which all gaming devices are connected to computers for customers to experience its products. Gaming Pro also provides a meeting area for game lovers to exchange their views on gaming products.

過去十年，網絡遊戲愈來愈受歡迎，遊戲產業也漸漸在全球和本地經濟佔了重要的一席。根據全球遊戲市場報告，2012年電腦遊戲的市場佔有率是百分之二十，預料在2016年會升至百分之二十三。隨著網絡遊戲產業崛起，遊戲設備市場的增長潛力十分巨大。「玩得Pro」將會在旺角開設樓上店，專賣遊戲設備。店內設有免費試用專區，所有遊戲設備都會接駁到電腦，讓顧客試用產品。「玩得Pro」亦提供會面區，讓遊戲迷交流心得。





## 1<sup>st</sup> Runner-up 亞軍

(亦是「最佳公司網頁設計獎」的得獎組別)  
(also the winning team of "The Best Company Website Design" Award)

### Finest 出色

Team members 隊員:

CHAN Po Hin  
CHAN Yin Wai Lewis  
HO Suet Ying

陳普軒  
陳彥璋  
何雪凝

People are more aware of the importance of work-life balance, and thus art jamming is gaining popularity in the world. However, there are only a few art jamming studios in Hong Kong. Finest is going to open a studio providing art jamming and instant photo-taking services for families, teenagers and university students in Hong Kong. The studio is decorated in a basic, natural, lively fashion. Other than profit-making, the company aims to promote a free social artistic culture in the community, and help people relieve and recharge themselves for a better performance on working days by providing a venue for amateurs and friends to gather and express their creativity on canvas. Professional packing and photo-taking service for customers and their masterpieces are also provided. To be environmentally-friendly, Finest uses eco-friendly painting tools and materials.

大眾愈來愈意識到工作和生活的平衡十分重要，令自助畫室在世界各地日漸興起。然而，香港只有數間自助畫室，因此，「出色」計劃開業，專為香港的家庭、青少年及大學生提供自助繪畫及即影即有拍照服務。畫室的佈置簡單、自然及充滿生氣。「出色」的目的不單是賺取利潤，亦希望推廣自由互動的藝術文化，並提供場地予業餘人士及一眾朋友聚首一堂，在畫布上發揮創意，藉此放鬆心情及恢復幹勁，從而在工作上有更好的表現。另外，畫室會為客人的作品提供包裝及影相服務。為響應環保，「出色」採用環保繪畫工具及物料。



## 2<sup>nd</sup> Runner-up 季軍

### Wanting Wealthy 理想財富

Team members 隊員:

CHAM Yin Hung  
NG Hau Ying  
TSAI Siu Ping  
TSE Fu Wing  
WONG Chi San

湛燕虹  
吳巧瑩  
蔡小冰  
謝富榮  
黃智榮

Direct marketing is booming, and transactions via the Internet are remarkably increasing. E-commerce will very soon be a leading way of conducting business in Hong Kong. This dynamic business environment needs a well-developed supply chain infrastructure. Wanting Wealthy is a professional logistics service provider offering comprehensive services including logistics, group-buying and a platform for second-hand goods exchange. The mission of the company is to provide convenient, interactive and secure one-stop shopping services for the buyers at Taobao, Amazon China and other local online shops. Located in Kwun Tong, Wanting Wealthy will examine the ordered goods, and provide pick-up points at 14 MTR stations.

直銷發展蓬勃，網上交易更有驚人的增長。電子商務很快便會成為在香港營商的主要方式。直銷的營商環境變化萬千，需要健全的供應鏈基礎設施。「理想財富」是專業的物流服務公司，提供周全的服務，包括：物流、團購及二手貨品交換平台。公司的主要服務對象是淘寶、和亞馬遜中國和其他本地網上店鋪的顧客，為他們提供方便、互動和安全的一站式購物服務。位於觀塘的「理想財富」會負責檢驗客戶訂購的貨物，並在十四個地鐵站設置取貨點。



# Business Press 商業新聞精選

Samuel Chan、黃靄儀、劉慧敏

## Fortune 財富

Janet Yellen, the 68-year-old Chair of the US Federal Reserve, perhaps is one of the most powerful women to influence business nowadays. Her recent remarks about the timing of possible interest rate increases have led a number of people to predict hyperinflation in the United States. Why does Yellen now find herself confronting the issue of rising inflation after the United States has gone through a tech bubble, a housing bubble and a devastating financial crisis over the last 15 years? Read the article "**The Economist vs The Inflation Zombies**", *Fortune*, October 2014, pp.122 – 125.

現年六十八歲的美國聯邦儲備局主席珍妮特·耶倫，也許是全球商業最具影響力的女性之一。她最近發表聯儲局何時會加息的言論，令很多人估計美國會出現超級通脹。過去十五年來，美國歷經網網泡沫、房地產泡沫及金融危機，為何耶倫認為美國目前面臨通脹問題呢？詳情請閱2014年10月出版的《財富》，文章標題為：**The Economist vs The Inflation Zombies** (第122-125頁)。

## Forbes Asia 福布斯亞洲

Property tycoon, John Lim is one of the richest businessmen in Singapore. The 58-year-old tycoon's road to riches began in 2002. Today, Lim is the group chief executive of ARA Asset Management which encompasses eight real estate investment trusts, seven private real estate funds, and a burgeoning property management operation with more than 1,000 employees. If you want to know more about John Lim, read the article "**Real Returns**", *Forbes Asia*, August 2014, pp.72 – 74.

五十八歲的地產大亨林惠璋是新加坡最富有的企業家之一，他在2002年踏上致富之路，現時是ARA資產管理的集團行政總裁。集團擁有八個房地產投資信託基金和七個房地產私募基金。此外，還有一間物業管理公司，該公司轄下有過千名員工，發展相當迅速。若想知道更多有關這位地產大亨的故事，請閱2014年8月出版的《福布斯亞洲》，文章標題為：**Real Returns** (第72-74頁)。

## Bloomberg Businessweek 彭博商業周刊

Over the last four decades, Thailand has developed rapidly from a well-known beachfront tourist destination to a booming investment destination. Over the years, the Thailand Board of Investment (BOI), a government agency, has successfully helped attract foreign investors who look for opportunities to tap into a growing list of businesses in Thailand. If you want to know how Thailand and its neighbouring countries in Southeast Asia are courting newcomers, read the article "**Southeast Asia's Investment Boom**", *Bloomberg Businessweek*, September 2014, pp.15 – 21.

過去40年，泰國由聞名遐邇的海濱旅遊勝地迅速發展為各界爭相投資的地方。多年來，屬於政府機構的泰國投資促進委員會成功吸引想在當地發展業務的外來投資者。若想知道泰國和鄰近的東南亞國家如何吸引新投資者的更多詳情，請閱2014年9月出版的《彭博商業周刊》，文章標題為：**Southeast Asia's Investment Boom** (第15-21頁)。

## The Economist 經濟學人

Since the Act of Union was enacted three centuries ago, Scotland has become part of the United Kingdom. As time passes, Scotland has developed its own strength in energy, biotech, textiles, food and beverages such as Scotch whisky. With a reasonably high productivity and income, many Scots wanted to escape from London's grip and lower the Union Jack after 307 years by an independence poll carried out in Scotland on 18 September 2014. Did Scots take a step too far? What would be the consequences for freedom? Read the article "**UK RIP?**", *The Economist*, September 2014, pp.13 – 19.

蘇格蘭自300年前通過合併法案後，便成為英國的一部分。多年來，蘇格蘭在能源、生物工程、紡織、食品和飲料（如蘇格蘭威士忌）等行業均有一定的規模。許多蘇格蘭人認為當地生產力和收入水平已相當高，希望在經歷英國307年的管治後，能夠擺脫其控制，降下米字國旗，因此在2014年9月18日進行獨立公投。蘇格蘭人此舉是否過於激進呢？爭取得自由又會有甚麼後果？請閱2014年9月出版的《經濟學人》，文章標題為：**UK RIP?** (第13-19頁)。

## Harvard Business Review 哈佛商業評論

Multinational companies' socially beneficial ventures in low-income markets need to earn profits for a profitable business so as to stand a better opportunity of being able to increase its scale and impact to command resources as well as to obtain continued support from their head offices. Profitably selling to the bottom of the economic pyramid – low-income markets – can be done though it is difficult. The key to success is that companies have to focus on their business fundamentals and start their ventures with a rigorous understanding of two key challenges in low-income markets, namely changing consumers' behaviour and re-thinking the way their products are made and delivered. To help companies ensure that their ventures are built for success, researchers have developed an "opportunity map", a framework that uses the two key challenges to organise bottom-of-the-pyramid opportunities by companies' cost and complexity. To understand how the "opportunity map" could be used to design and undertake companies in the low-income markets that match their capabilities and financial expectations, read the article "**Profits At The Bottom of The Pyramid**", *Harvard Business Review*, October 2014, pp.87 – 93.

跨國公司在低收入市場營辦的社會企業首先要成為一門有利可圖的生意，才有機會擴大規模和影響力，從而取得更多資源及獲得總公司的長期支持。雖然要從整個經濟金字塔的底層（低收入市場）獲利的確十分困難，但並非不可能。成功的關鍵在於公司要著重業務基礎。另外，在開展社企業務前，亦要透徹了解低收入市場的兩個最大難題，即如何改變顧客的消費模式，以及重新考慮如何製造和運送產品。為協助跨國公司確保其社企走向成功之路，研究員制訂了名為「機會路線圖」的框架，這個框架會按公司的成本和複雜情況，再結合上述兩個難題，找出在金字塔底層的成功機會。若想知道如何利用「機會路線圖」在低收入市場計劃及開展合乎能力和預期回報的社企，請閱2014年10月出版的《哈佛商業評論》，文章標題為：**Profits At The Bottom of The Pyramid** (第87-93頁)。



## Guessing Game:

Which company wholly owns each of the following subsidiaries?

有獎競猜遊戲：

以下的附屬公司分別由哪個集團全資擁有？

Janet Ho 何蕙雯



Please e-mail the answers with your particulars to [ccoffice@hkcc-polyu.edu.hk](mailto:ccoffice@hkcc-polyu.edu.hk)

A total of 5 winners will each be awarded a HK\$100 book coupon\*.

請將答案連同個人資料，電郵至 [ccoffice@hkcc-polyu.edu.hk](mailto:ccoffice@hkcc-polyu.edu.hk)。

五名勝出者將各獲港幣100元書券\*。

- |                                        |              |
|----------------------------------------|--------------|
| 1) Full name in English and Chinese    | 中英文姓名        |
| 2) ID card number (the first 4 digits) | 身分證號碼(首四個數字) |
| 3) School and class attending          | 學校名稱及就讀年級    |
| 4) Email address                       | 電郵地址         |
| 5) Contact number                      | 聯絡電話         |

Deadline for entry: 31 March 2015

截止日期：2015年 3月31日

\* Lucky draw will be held if more than 5 participants get all answers correct.

\* 若有超過五名參加者答對全部問題，將抽籤決定得獎者。

## The Young Executive (Volume 11) 年青行政人 (第十一期)

Guessing Game: Which business group does each set of companies belong to? (Answers)

有獎競猜遊戲：以下各組公司隸屬於哪個商業集團？(答案)

Set A : Jardine Matheson

組別A：怡和集團

Set B : Henderson Land Development Company Limited

組別B：恒基兆業地產有限公司

Set C : The Wharf Group

組別C：九龍倉集團有限公司

The following are the 5 winners:

五名得獎者如下：

- |                                                |              |
|------------------------------------------------|--------------|
| 1. Chan Heung Mui, Hong Kong Community College | 陳香梅 (香港專上學院) |
| 2. Chan Tak Wa, Hong Kong Community College    | 陳德華 (香港專上學院) |
| 3. Ho Tsz Shan, Hong Kong Community College    | 何紫珊 (香港專上學院) |
| 4. Tse Chui Ying, Hong Kong Community College  | 謝翠螢 (香港專上學院) |
| 5. Wong Sze Ching, Hong Kong Community College | 王詩晴 (香港專上學院) |

An email notification will be sent to the above winners in March for collection of the HK\$100 book coupon. 得獎者將於三月獲電郵通知，領取港幣100元書券。



## Human Resources Management 人力資源管理

### Hand-in-hand: Human Resources Management and Knowledge Management

Ivy Chan

Knowledge has been perceived as a critical asset that enables an organisation to sustain its competitiveness in a dynamic business environment. Effective knowledge management (KM), therefore, has become an imperative agenda for success. The human resources (also known as human capital or human assets) department of a company plays an important role in propagating KM as significant activities through training and development. Below are some examples:

1. Unlock the knowledge originating from diverse employees through onboarding or orientation exercises where employees can identify who knows what.
2. Designate experienced employees as masters or buddies to nurture new employees through apprenticeship and simulation practices.
3. Identify skill gapping or inefficacy of the current competence, and train employees to acquire knowledge to accomplish tasks.
4. Systematically capture and disseminate valuable knowledge to staff through an e-enabled platform, allowing employees to flexibly learn at their own pace.
5. Provide non-monetary incentives to employees for effective KM contributions, such as publicising KM creation and sharing endeavours through the intranet.

Knowledge, people, process and technology are primary pillars for competitive advantages. Human resources personnel with KM in training and development can bring compelling results to organisational performance.

### 攜手合作：人力資源管理及知識管理

黃樞海

知識是一家機構的關鍵資產，使機構能在瞬息萬變的商業環境中維持競爭力。故此，有效的知識管理是企業成功的必要法則。人力資源部（或稱人力資本或人力資產）肩負重任，透過培訓和發展，以推廣知識管理相關的重要活動。以下是一些例子：

1. 透過入職和迎新活動，發掘員工的長處，讓員工知道彼此的專長。
2. 選派有經驗的員工為導師或夥伴，透過學徒計劃及仿效學習，培訓新員工。
3. 找出員工現時缺乏的技能或不足之處，培訓他們學習有關知識，完成工作。
4. 利用電子平台，有系統地收集並傳播知識。員工可依照個人情況，彈性調節學習進度。
5. 設定非獎金形式的獎勵計劃，表揚員工對知識管理的貢獻，例如透過內聯網，發表有關知識管理的新知和員工為知識管理所作的努力。

知識、員工、過程和科技是一家公司保持競爭優勢的中流砥柱。人力資源部職員具備知識管理相關的培訓及發展經驗，必能提升機構的表現。

## Tourism Management 旅遊管理

### The Difference between Tour Escort and Tour Guide

Daisy Fung

Both qualified tour escorts and qualified tour guides play an important role in group tours. They help take care of group tour members, and offer assistance when they are in need. Nonetheless, their job duties are different.

Tour escorts handle outbound tourists, and accompany the group for the entire journey. They act as an on-site representative of the tour operator, and make sure that hotel rooms and meals are satisfactory. Tour escorts are also responsible for the smooth operation of a group tour. In addition, they need to assure that the itinerary is followed and promises are fulfilled.

Tour guides, in contrast, handle inbound tourists, and take people on sightseeing excursion of limited duration. Besides, they guide visitors within that country in order to provide tourists with special information and explanation on matters relating to the history, archaeology, monuments, natural beauty and places of interest.

Despite the differences in responsibilities, tour escorts and tour guides work hand-in-hand to ensure that tourists feel satisfied and enjoyable in the journey.

### 領隊與導遊的分別

葉可兒

對於旅行團來說，合資格的領隊和導遊相當重要。他們除了負責照顧團員，亦會在旅客有需要時提供協助。可是，兩者的職責並不相同。

領隊負責帶領出境旅客，並全程同行，是所屬旅行社的隨團代表，確保酒店住宿和用餐安排妥當。領隊也有責任確保旅程暢順，行程依照原訂路線，以及履行對旅客的承諾。

導遊則負責接待入境旅客，在有限的時間內帶領旅客遊覽境內不同景點，並介紹及講解有關歷史、古蹟、紀念建築、自然景觀及其他旅遊名勝的資訊。

儘管在職責上有所分別，但領隊和導遊互相緊密配合，務求使旅客對旅程感到稱心滿意。

## Accounting and Finance 會計及金融

### What is Materiality?

Arison Woo

Materiality is a relative, rather than an absolute, concept in auditing. How is the materiality of information assessed? According to Hong Kong Standard on Auditing 320, "information is material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial statements". When determining the nature, timing and extent of audit procedures, and when evaluating the effect of misstatements, an auditor, therefore, must consider materiality. Attention should be paid to the inverse relationship between the audit risk and the materiality level – the higher the materiality level, the lower the audit risk required and vice versa. However, due to changes in circumstances raised during the audit, or changes in the auditor's knowledge as a result of the audit, revised planning materiality level is needed.

### 何謂重要性？

李敬瑤

審計學上，重要性是一個相對概念，而非絕對概念。應該如何評估資訊的重要性？根據香港審計準則第320號，「如果資訊有遺漏或錯誤陳述，從而影響使用者根據財務報表所作的經濟決策，該等資訊便屬重要。」因此，核數師判斷審計程序之性質、時間和範圍，以及評估資訊錯誤陳述的影響時，必須考慮資訊的重要性。此外，亦需注意重要性與審計風險之間的反比關係：重要程度愈高，審計風險便愈低，反之亦然。然而，審計過程如有任何變數，或審計後令核數師對審計情況了解更多，都需要修正「計劃重要性水平」。

## The Young Executive 年青行政人

Editorial Consultants 編輯顧問：Dr Samuel Chan 陳彥森博士、Mr Pong Tsang 曾振邦先生

Editor 編輯：Dr Theresa Choi 蔡嘉敏博士 Assistant Editor 助理編輯：Ms Janet Ho 何蕙雯女士

Contributors 撰稿：Dr Ivy Chan 陳艾敏博士、Dr Samuel Chan 陳彥森博士、Dr Theresa Choi 蔡嘉敏博士、Ms Daisy Fung 馮淑芳女士、Ms Janet Ho 何蕙雯女士、Dr Kingie Mak 麥琿琿博士、Dr Jandia Poon 潘金玲博士、Dr Alvin Wong 黃有德博士、Mr Michael Wong 黃俊偉先生、Ms Arison Woo 胡淑嫻女士

Translators 譯者：Mr Chris Cheng 鄭少斌先生、Eunis Chiu 招詠琳同學、Kitty Chong 莊穎詩同學、Carol Lau 劉慧敏同學、Debbie Lee 李敬瑤同學、

Elijah Wong 黃樞海同學、Jennifer Wong 王悅容同學、Joey Wong 黃靄儀同學、Hailey Yip 葉可兒同學

PolyU West Kowloon Campus: 9 Hoi Ting Road, Yau Ma Tei, Kowloon 香港理工大學西九龍校園：香港九龍油蔴地海庭道9號

Hotline 熱線：(852) 3746 0123 Fax 傳真：(852) 2994 8721 / 2625 4159 Email 電郵：ccoffice@hkcc-polyu.edu.hk

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