

2025年 ACCA全国就业力 X未来商业创想大赛

Job hunting competition **THINK AHEAD**

ACCA

JHC2025 复赛及区域决赛用案例 1

Case 1 for JHC2025 semi-final and regional finals

Provided by case study partner CEIBS MBA

特此鸣谢大赛案例合作伙伴



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Company background

Giuseppe Tomasello founded Edugo in June 2016 in Shanghai with a mission to “*use AI to reshape and enhance human interaction at the core of language learning.*” The company’s breakthrough came with the development of AI-powered tools capable of processing and transcribing live speech during both online and offline language classes. Using these digital transcripts, Edugo generated customized review materials and interactive exercises tailored to individual learners.

As the company grew, Giuseppe faced a crucial decision about Edugo’s market positioning. By early 2020, after an initial phase of rapid growth, it became evident that the company had to choose between serving individual learners (B2C) or partnering with established language schools (B2B). This decision required difficult trade-offs.

Exhibit 1: Comparison of Features across Language-Learning Apps

Exhibit 2: Timeline of Edugo’s Product Iterations

Exhibit 3: Six Levels of Autonomous Teaching

Exhibit 4: Historical Risk-Return Tradeoff

Questions

1. Compare Edugo’s B2C strategy and B2B2C strategy. What are their main pros and cons?
2. Based on the data about cash flows for B2C and B2B2C (provided in the case), which of the two business models would you recommend Edugo to adopt?
3. Given Edugo’s competitive environment, do you think the timing of cash flows makes any difference for the founder’s decision? Which of the two business models should Edugo adopt, assuming that it is appropriate to discount future cash flows at 10% per year? Will the choice between B2C and B2B2C change if the discount rate is 15% per year? What about 20%? What discount rate do you think is appropriate?
4. What is your recommendation? Are there any additional factors Edugo should consider?