



ZA PARENT-CHILD EDUCATION SERVICE

BY

SHANSHAN MA

AN INDEPENDENT STUDY SUBMITTED IN PARTIAL FULFILLMENT  
OF THE REQUIREMENT FOR THE DEGREE OF MASTER OF  
BUSINESS ADMINISTRATION (INTERNATIONAL PROGRAM)

SOUTHEAST ASIA UNIVERSITY

ACADEMIC YEAR 2022

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**Independent Study Title**    Za Parent-Child Education Service  
**Author**                                Shanshan Ma  
**Program**                                Master of Business Administration (International Program)  
**Advisor(s)**                              Prof.Jun Zhao, Ph.D.


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Graduate School, Southeast Asia University, was approved as partial fulfillment of the requirements for the degree of Master of Business Administration. (International Program)



..... Dean, Graduate School

(Puttithorn Jirayus, Ph.D.)



.....Director, Master of Business Administration

(Assoc. Prof. Napaporn Khantanapha, Ph.D.) (International Program)

**Independent Study Committees**



..... Chairman

(Assoc. Prof. Thanakorn Thanathanchuchot, Ph.D.)



..... Committee

(Assoc. Prof. Napaporn Khantanapha, Ph.D.)



..... Advisor

(Prof.Jun Zhao, Ph.D.)

Independent Study Title	Za Parent-Child Education Service
Number of pages	64 pages
Author	Shanshan Ma
Program	Master of Business Administration (International Program)
Advisor	Prof.Jun Zhao, Ph.D.
Academic Year	2022

## ABSTRACT

Nowadays, with the further development of society, people pay more attention to quality education and parent-child education, and a good parent-child relationship can promote the development of children. This market is not yet fully developed compared to the traditional education market and has great prospects. The company is committed to creating a new era of parenting education services company called "To Aikoi", whose competitive advantage is mainly reflected in the company's unique products and business model. The parent-child education services provided by the company are professional, innovative and diverse. Professionalism ensures the quality of the company's services; innovation is reflected in the originality of the company's outsourcing projects and parent-child outings to experience life, laying a solid foundation for the new era's requirement to cultivate 3M (the way to live, the way to be, the way to learn) talents.

**Keywords:** Education industry, parent-child education.

## Acknowledgement

Without the help of several educators, this business plan would not have been achievable. I'd like to thank my advisor, Prof. Jun Zhao, Ph.D., for their advice throughout this business plan, who read my multiple modifications and helped me make sense of it all.

I'd like to express my gratitude to my chairman and committee members of the independent study, who provided guidance and support.

Thank you to Southeast Asia University, Graduate School, and International Program for offering me an independent study completion fellowship, which enabled me to attend the International Conference and finish this business administration degree. Finally, I'd like to thank my parents and numerous friends who supported and loved me throughout this long journey.

Shanshan Ma

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## Section 1

### Executive Summary

"To Aikoi" is a research + service + industry extension service company with parent-child relationship cultivation as its main business content and product outsourcing services. The company focuses on the parent-child education industry, based on the times and market demand, mainly for children aged 6-13 years old, to bring professional, innovative and diversified parent-child education service products. The company adheres to the concept of people-oriented services, and takes the family education with the spirit of the times "parents are the first teachers of their children" as the company's cultural construction content to continue to carry forward, while promoting national traditions and enhancing parent-child relationship. In addition, as part of the social education system, the company will cooperate with the government and educational institutions to further improve the construction of parent-child education and relationship training institutions, contribute to the healthy development of the parent-child business, lay a solid foundation for the cultivation of better integrated talents, and contribute to the realization of the Chinese dream. The company seizes the current hot spot of quality education and seeks a good entry point in the market, choosing parent-child education as the main market direction, not only in line with the development needs of the industry, but also in line with the company's positioning.

The company's speciality is to target individual children as well as parental relationships. In the early stages, we focused on the Beijing market. Although there are many art training institutions in Beijing, they started earlier and focus on training for the sake of training, the company based on the overall marketing arrangements, designed marketing and pricing schemes around parent-child reading, parent-child dancing, parent-child painting, parent-child outdoor development and other activities.

Based on the business development of the company, a management team was formed, consisting mainly of management, legal advisors and departments that work around the parent-child education aspect of the business. This is in line with the

company's positioning and practical needs.

Based on our business and main market, the company carries out the design of the relevant operational plan, which includes the preliminary part of the main Beijing market and also the five-year plan.

Any company cannot operate without production, research and development activities, and the company's design of the curriculum and activities is mainly based on the content of parenting education, which also requires a specific analysis of the risks that should be taken behind it.

In the last section, the company's financial costs, profitability and so on are analysed. By analysing the company's finances, it is clear that the project is very viable.

## Section 2

### Company Description

#### 2.1 Company History

Background: To provide a more personalised art education based on a quality education environment

Reason for starting the company: to create a brand with the advantage of personalised art education and to promote a more personalised and universal art education  
 Company history: the company is a start-up company, founded on the premise of previous cooperation with the primary schools concerned.

#### 2.2 Mission Statement

Company slogan: Accompany you to grow

Company goal: One heart - to love the client with all one's heart.

Two responsibilities - family education heart, social responsibility.

Three reassurance quality reassurance, sincere reassurance, professional reassurance.

Four kinds of care careful company, careful selection, careful service, careful feedback.

-Company purpose: focus on "the way of life, the way of people, the way of learning" new parent-child education

Corporate philosophy: love-based, exclusive quality, innovation, two-way growth

#### 2.3 Products and Services

For our service users, we propose a new type of parent-child education that focuses on "the way of life, the way of people and the way of learning", with the aim of providing We aim to provide "personalised" services to enhance the relationship between parents and children and to promote the development of parent-child

education.

We have responded positively to the education policy of primary school sports and aesthetic education, which has been strongly advocated and supported by the state in recent years. We are trying to find a market niche for education and other workers through the innovative model of "outsourcing services", and are also trying to explore a new service system of "home - extended" parent-child education. In addition, this model of parent-child education can build a platform for university students to practice on university campuses and in the job market, and can reduce the company's operating costs in terms of manpower, material and financial resources, while ensuring professional services.

Ambitious social ideals and humanistic sentiments. As the "Spirit of Beijing" - "patriotic, innovative, tolerant and virtuous", we, as contemporary university students, are determined to provide a full range of services for the youth groups in society, and to ensure economic benefits on the basis of On the basis of the economic benefits, we will do our utmost to expand its social benefits and realise our social ideals and humanistic sentiments.

## **2.4 Current Status**

The company is currently in the preparatory phase of its business and is in the process of registering, having already found partners for the operation of the project, including partner schools and external training institutions. "To Aikoi" Parenting Services LLC can be divided into three parts: brick and mortar services, outsourcing services and expansion services (parenting tours). The company's functional departments include the main business departments (parenting education classroom department, parent-child relationship consultation department, parent-child childcare department, product marketing department, after-sales service department, human resources department, logistics department, etc.). The company uses an employment system, employing long-term education experts and super nannies to provide tailored guidance on education issues. All parenting teachers are graduates of early childhood teacher training schools and have a kindergarten teacher's certificate, as well as

teachers with many years of experience in well-known kindergartens, including the director, deputy director and key teachers of parenting schools. We have also hired a psychological consultant who is qualified as a parent-child relationship counselling therapist to act as a VIP parent-child relationship counsellor. (The "Parent-Child Relationship Counselling Therapist" is the authoritative professional qualification for parent-child relationship counselling therapists in China).

## 2.5 Legal Status and Ownership

Our company is a limited liability company and ownership is based on the percentage of beneficial shareholders. We have chosen this legal status because

a) it is relatively simple to form a limited company. There are two ways to set up a public limited company, namely initiation and fundraising period. Initiation and establishment are relatively simple, whereas fundraising establishment requires the collection of shares from the public. Therefore, its establishment procedure is more complex and is intended to protect the public. In the establishment of a limited public limited company, there is only the method of initiation and establishment, not the method of fund raising.

b) The organizational structure of a limited company is relatively simple. As the number of shareholders in a limited company is relatively small, sometimes as few as two or less. Therefore, there is no requirement for a limited company to set up a general meeting of shareholders. In foreign countries, a limited company may have only one board of directors or even one executive director, so it is extremely simple to set up an organizational structure.

c) There is a limit to the number of shareholders in a limited company. Due to the small number of shareholders, coordination between shareholders is easy. At the same time, it is often less difficult to settle the affairs of the company by negotiation due to its heavy human element.

d) Limited companies are slightly eased by the desirability of publicity. Publicity means that the company is obliged to announce the state of the company, in particular its financial position, to a certain range of people or the public. In the

case of joint-stock companies, the joint-stock company is under a relatively strict obligation to publicise.

## 2.6 Choice of Business Name

The company's full name is To Aikoi Parent-Child Education Service Co. The company name "To Aikoi" is catchy and easy to remember, and implies the harmonious sound of "Qiao Aizi", which is full of warmth and care. In addition, the three words "Zhi", "Ai" and "Zi" also imply the corporate culture and service ideas respectively.

Firstly, the word "Zhi" means "quality", which means that the company provides high quality parenting services and offers professional guidance, taking on the important task of nurturing outstanding future flowers.

Secondly, "love" represents the company's love for parents and children, and its commitment to putting itself in the shoes of parents and children.

Finally, the word 'son' represents not only the parents, but also the children.

Together, "To Aikoi" has three meanings: firstly, the company's love for parents and children, providing high quality and professional guidance for their relationship; secondly, "Quality Love Children" is harmonised with "To Aikoi "On the other hand, the word "son" also represents children, which means that children understand and love their parents.

Company visual identity

➤ The company logo is based on the Chinese seal and uses the traditional Chinese colour, red, to promote a traditional culture, to cultivate good and talented people and to lay a solid foundation for the realisation of the Chinese dream.



➤ At the same time, the word "to" is written in English to reflect the company's idea of keeping up with the times and combining traditional culture with modern society.

LOGO

➤ It also reflects the company's idea of teaching with fun, learning with fun and

growing together with parents and children.

## **2.7 Primary Considerations for Naming a Business**

The parent-child relationship is one of the most basic and important relationships in the family, and is the earliest and most enduring interpersonal relationship in human social bonding, and is an important condition for the mental health of children.

"To Aikoi" is a parent-child education outsourcing company, which cooperates with primary schools and training institutions to provide parent-child education curriculum design, parent-child education classes and parent-child interactive entertainment.

According to the Company Law of the People's Republic of China, the naming of this enterprise is mainly in accordance with the spirit of the enterprise, which is an important part of the image of the enterprise, the embodiment of the core values of the enterprise, the common beliefs, faith and group consciousness of every employee of the enterprise, a powerful driving force for the formation of cohesion in the enterprise, and a powerful spiritual weapon for giving full play to the enthusiasm, cooperation and creativity of every employee.

## **2.8 Legal Issues**

In accordance with the provisions of the Company Law, the name of the company will be used as a unified logo for the sale of products or the provision of services. In addition, the company has applied for the registration of its name, intellectual property rights and the legality of the company as a trademark in accordance with the Opinions of the General Office of the State Council on Regulating the Development of Out-of-School Training Institutions, the Law of the People's Republic of China on the Promotion of Private Education, etc., in conjunction with its strategic planning.

Before registration, it has been determined that the company name has no

prior rights holders to apply for registered trademarks on similar or similar goods or services, and legal aspects of protection have been applied for to ensure that the company can obtain normal operation.

1. In the case of children's education, the name of the educational institution must have a good meaning so that parents can think of their children's future when they see the name of the educational company. This is a psychological implication that will go a long way in promoting the branding of the educational institution.

2. The name of an educational institution is usually 2-4 words. For example, some common educational institutions in life are: EF Education, Childhood Education, Childhood Education, Friendship Learning Education, Jin Yue Education, etc. When naming an educational institution, never use the name of some existing institutions, as this will bring some disputes and troubles.

3. When naming educational institutions, you need to take into account the names of peer companies. Don't have similar company names, otherwise it will easily confuse the public, which is very detrimental to the spread of the brand. When naming an educational institution company, take full account of the fact that the target group is parents and students, and name it positively.

## Section 3

### Industry Analysis

#### 3.1 Industry Size, Growth Rate and Sales Forecast

##### 3.1.1 Industry Size

According to the "China Out-of-School Training Industry Market Foresight and Investment Strategic Planning Analysis Report" statistics released by the Foresight Industry Research Institute, the overall market size of China's out-of-school training industry is about 2 trillion yuan, accounting for about 2% of GDP. Of this, the scale of out-of-school training in primary and secondary schools accounts for about 40%. In terms of employment, the country's out-of-school training industry provides 10 million jobs and is growing rapidly.

##### 3.1.2 Growth Rate

According to CIC data, China's out-of-school education and training market will reach RMB 784.5 billion in 2020 and RMB 145.42 billion in 2025, growing at a CAGR of 13.1% from 2020 to 2025. Based on this calculation, the size of the out-of-school training education market will reach approximately RMB 887.3 billion in 2021. After an in-depth survey, many Beijing primary school leaders have mostly expressed their intention to outsource their art interest programmes, as these schools have not had art programmes before, are short of talent and have limited resources, and if they were to do the project themselves, they would inevitably have to spend a large amount of money and effort on selecting and hiring art interest teachers. By choosing some specialist organisation to outsource this programme, the learning can be cost effective and some redundant teachers can be laid off so that the whole business can focus on those key subjects.

### 3.2 Industry characteristics

The policy releases dividends and helps the industry to develop. Arts education is an important part of China's cultural and education industry, as well as an important - ring in the country's promotion of quality education. With the country's continued focus on arts education, arts education has opened up a fast-track model under the baton of policy. Since 2014, national policies have been introduced to further promote the assessment of the artistic quality of school students, strengthen the work of aesthetic education in schools, and support and encourage private education. 2020 saw the issuance of the Ministry of Education's Opinions on Promoting the Development of Arts Education in Schools (Education, Sports and Arts ( 2020 ) No. 1), which stipulates that the number of hours of arts courses at the junior high school level should not be less than 20% of the total hours of arts courses at the compulsory education level. Subsequently, the Ministry of Education issued the Notice on the Issuance of Three Documents, including the Measures for Assessing the Artistic Quality of Primary and Secondary School Students (Education, Sports and Arts ( 2021 ) No. 5), establishing an experimental area for assessing the artistic quality of primary and secondary school students, further improving the indicators, content and relevant supporting policies for assessing artistic quality, and playing its role as a model. The introduction of a series of policies provides a rare opportunity for the survival and development of training institutions.

### 3.3 Industry Trends.

Arts education is very popular in developed countries such as Europe and the United States, where they would consider this as a basic literacy for a person. The nine curriculum foundation courses specified in the UK's current arts education curriculum standards are: art and design, civics, numeracy, design and technology, foreign languages, geography, history, music and physical education, with quality courses accounting for one third of the total foundation courses for UK children (equivalent to the subject set at the first grade to third grade stage of junior high school in China).

The national attainment rate for art equipment reached 95.07% in primary schools, 96.12% in junior high schools and 93.26% in senior high schools, an increase of 36.60%, 20.16% and 8.67% respectively in the last five years.

In addition, in response to the current shortage of teachers for aesthetic education, education administrative departments at all levels have taken a number of measures to strengthen the construction of an aesthetic education teacher force. The number of teachers of aesthetic education at the national compulsory education level has increased from 599,000 in 2015 to 778,000 in 2020, an increase of 179,000 in five years, with an average growth rate of 7.8%.

In the next five to ten years, the branding pattern of China's art education will form a definitive situation, and will eventually form like the home appliance and IT industries, with large brands cutting across the market, and various art education industry brands constantly circling and expanding in their own fields, and promoting standardised and specialised modes of operation to the whole country, which will also be the future development pattern of China's art education industry.

### **3.4 Long-term Prospects.**

As the capital, Beijing is the political, cultural and educational centre of the country and has always been at the forefront of the development of the education industry. In recent years, with the growing disposable income of Beijing residents, the rate of investment in education in the consumption patterns of Beijing residents has grown rapidly. This has led the company to focus on the Beijing market in the early stages. Looking at the economic situation in China, it has now gained rapid development and accumulated a large amount of economic resources to maintain a high economic development and a high economic level, and with the improvement of the economic level, people's consumption concept has also changed, especially focusing on the education and investment in children, all hope that their children can receive a good education and have a better development in the future. The parent-child relationship is one of the most basic and important relationships in a family. It is the earliest and most enduring interpersonal relationship in a person's social

network, and is an important condition for the mental health of children.

According to the China Population Statistics Yearbook, 32 million babies will be born in China and the number of primary school students will increase accordingly. "No child can suffer more than a child, no education can be poorer than a poor child". In China, the savings and consumption formed for children's education account for 17% and 25% of urban middle-class families' expenditure and savings, and have become the second largest consumption of Chinese families.

However, the field of parent-child education has not yet formed a stable, due to many problems such as strong geography, complicated land grant, small forces cut, teacher mobility, etc., the parent-child education industry is now plagued by mixed fishery, good and bad, blindly follow the trend, lack of regulation, etc., and there are few truly large-scale educational institutions.

The company's competitive advantage is mainly reflected in the company's unique products and unique business model. The parent-child education services provided by the company are professional, innovative and diverse. Professionalism ensures the quality of the company's services; innovation is reflected in the originality of the company's outsourcing projects and parent-child outings to experience life, laying a solid foundation for the new era's requirement of cultivating 3M (the way of life, the way of people and the way of learning) talents.

#### Pest Analysis

P (Political System): First of all, according to the macro-level analysis, China's national conditions, the current political stability, harmony and progress, especially the development of the field of education by the government's special attention, and constantly increase the investment and support for this field. The education sector is developing at a rapid pace and there are many related industries.

E (Economic): In 2011, the per capita expenditure on education, culture and entertainment services for urban residents in Haidian District was RMB 3,540.92, an increase of 11.9% year-on-year. With the development of the national economy and the gradual increase in people's disposable income, the consumption of education and culture has become a trend and will continue to grow.

S (Social): With the increase in the number of post-90s parents, the issue of education between parents and children is attracting more and more attention. In addition, with the relaxation of the "two-child policy", there will be more and more children. There is therefore a huge market for our services on a social level.

T (Technological): Our company is mainly dedicated to service products and requires strong academic and practical support in the design, innovation and improvement of parenting activities. The Company has hired excellent experts and teachers externally and has a great advantage in terms of technology.

The following diagram synthesises and summarises the various aspects of the Company's internal capabilities and external environment through a SWOT matrix analysis, thereby integrating the Company's strategy with its internal and external factors.

		<b>Strength</b>	<b>Weakness</b>
Internal Factors	Capacity	<p>1. With physical shops, outsourcing services and expansion services as its three main departments, it has formed a comprehensive parent-child education activity institution that integrates learning, practice, communication and education.</p> <p>2. Having a comprehensive three-dimensional marketing channel.</p> <p>3. With professional professors as expert advisors to provide technical barriers</p>	<p>1. The initial investment is huge and the start-up capital is small.</p> <p>2. The concept of parent-child education activities is relatively new and will encounter some resistance in the initial promotion stage.</p> <p>3. Lack of academic and practical experience for the integration of parent-child practical activities and youth education.</p>

	for the company's service products.	
External environmental factors	<b>Strategic choices</b>	
<b>Opportunity</b>	<b>S-O strategy: capitalising on our strengths and seizing opportunities</b>	<b>The W-O strategy: seizing market opportunities and avoiding shortcomings</b>
<p>1. National policies attach importance to education and the pressure of social competition on parent-child education</p> <p>2. Target consumers are curious and expectant about the industry in this field, and there are a large number of consumer groups</p> <p>3. There is a gap in the market and good prospects for market development</p>	<p>1-1 Build a unique brand with its own strengths under the government's policy of boosting consumption in the cultural sector</p> <p>1-2 Promote the unique selling points of parent-child education activities and form a loyal consumer base through market segmentation</p> <p>1-3 Leverage on product advantages to capture market share through multiple marketing channels and special services</p>	<p>1-3 Accumulate capital by attracting investment, gradually expand the scale, increase the overall growth rate of the company and make the most of market opportunities</p> <p>2-1 Emphasise the importance of parent-child education activities and attract target consumers through various means (e.g. publishing articles, free parent-child experiences, etc.)</p> <p>2-2 Promote products and services through flyers, coupons and online media (e.g. portals, social networking sites, etc.) to create a positive</p>

		atmosphere and make parenting activities a necessary choice for young parents
<b>Threat</b>	<b>S-T strategy: using available resources and avoiding risk</b>	<b>W-T strategy: overcoming existing challenges and getting down to business</b>
<p>1. Crisis of consumer recognition and trust in new companies and products</p> <p>2. Threat of similar business by existing companies in the early childhood education industry</p> <p>3. Stagnation in the leisure industry due to changes in the economic environment</p>	<p>2-1 Target young parent consumer groups to promote through various channels (e.g. internet, leaflets, etc.) to win the trust of the target group</p> <p>2-2 Increase investment in design and set up a research and development team for products and services related to parent-child education activities, taking advantage of talent to raise barriers to market entry</p> <p>2-3 Establish a flexible market strategy under the guidance of expert advisors and keep abreast of changes in the economic situation</p>	<p>1-3 Capture the main links in order to reduce capital investment, pay attention to the company's profit and loss situation, and flexibly adopt various coping strategies (e.g. change, exit strategies, etc.)</p> <p>2-1 Ensure the quality of products and services, refrain from false propaganda, adhere to the principle of honesty, and cultivate consumer trust and loyalty</p> <p>3-2 Turn disadvantages into advantages by drawing on the business management models of companies in</p>

		the original leisure industry to compensate for inexperience, while competing flexibly with competitors
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In summary, there is a great future for the parenting industry at present, but no possibility of monopoly.

## Section 4

### Marketing Plan

#### 4.1 Overall Marketing Strategy

##### 1. Institutional orientation

At present, there are many educational institutions in major cities, but they basically focus on the academic education of primary school students, middle school students and high school students, with professionalism and scale. Our main business is parent-child education services, and we aim to become an influential and credible brand in the high school sector, and in five years' time, we expect to be a leader in the same sector in the region.

The most important factors for parents to consider when choosing parent-child education are the quality of education and the form of education. Therefore, the institution will seize these two needs of the main consumer groups, create its own unique advantages, improve the quality of teaching, innovate teaching methods, and meet the various comprehensive needs of parents and students, so as to occupy the market and expand the brand effect.

##### 2. Institutional branding

"With the aim of "giving children an education that will benefit them for a lifetime" and the educational philosophy of "everything for the sake of the child, everything for the sake of the child", To Love Children will devote all its passion and sincerity to each group of parents and children. We will treat each group of parents and children with all our enthusiasm and sincerity, and create activities that are most conducive to developing children's intelligence and improving parent-child relationships.

##### 3. Institutional packaging

(1) Learning environment packaging: our main focus is on outsourcing services, as a base for the early expansion of the market, beauty education, dance education and other special products with special teaching aids, and according to the needs of Xiangdong Primary School designed innovative teaching materials and appliances. In

the later stages of the physical shop we chose the location of Zhongguancun South Street in Haidian District, where colleges and universities gather, with convenient transportation. At the same time, we will personalise and humanise the decoration, placing green plants, posting word paintings and personalised graffiti works to regulate the tension.

(2) Company staff image packaging: We will design different clothing for different service staff and teachers to create a professional staff image. The staff and teachers of our organisation have all passed a strict selection process and have also undergone systematic training in order to create a good service environment and ensure service quality.

(3) Company image packaging: Parenting education is a conscientious job and a public service. We will create a new concept of parent-child education institution with our own devout attitude, all enthusiasm and dedication to really make the children grow and satisfy the parents and improve the inner image for the company. And while the company is opening, we will actively listen to the opinions and suggestions from parents, students, society and peers, and strive to improve our own shortcomings and enhance the overall image of the company.

## **4.2 Pricing Strategy**

### 1. Pricing Overview

Pricing is one of the most important decisions a marketing manager can make. "To Love Children uses a demand-driven pricing approach, where prices are set according to customer perceptions and demand levels. Demand-differentiated pricing is also used, with different prices for different activities in the three divisions: physical shops, door-to-door services and outreach programmes.

### 2. Specific pricing

Sectoral classification	Services		Price (yuan)
Brick and Mortar	Parent-child activity playground (including parent-child dance, games and painting)	Kindergarten	80/chamber (50min)
		Middle Class	50/chamber (50min)
		Small Classes	150/church (50min)
	Parent-child library	Entrance Fee	200/per family
Expansion Projects	Urban Outings	Strawberry Picking	800/per family
		Outdoor Picnic	
		Water Fishing	

### 3. Other pricing methods

1) Use of psychological pricing, such as tail-end pricing. Parent-child education is becoming increasingly important as a way to improve parent-child relationships and promote children's development. As society develops, parent-child education will become more and more of a concern to the public. The use of whole number pricing for our services responds to the consumer's consumer psychology and stimulates the consumer's desire to buy.

#### 2) Package pricing.

- The package for physical shops: (parent-child lecture hall, parent-child activity park, parent-child spiritual harbour, parent-child library) 20% discount on the regular price.
- Outsourcing packages are given certain discounts according to the length of cooperation.

## 4.3 Sales Process and Promotional Campaign Mix

1. Promotion is a basic way that companies use to expand their market share and increase sales. Depending on the characteristics of the product, we use different

methods of promotion at different times in the business.

- Introductory period. The main task of enterprises in this period is to open the market quickly, so they can use personnel promotions, supplemented by public relations promotions and advertising promotions, so that the audience can more clearly understand the performance and price of the product, so as to obtain customer trust.
- Rapid growth period. During this period consumers gradually accept the product, so advertising promotions, holiday promotions and other forms can be used to further expand its popularity and focus on building the corporate image.
- Maturity period. In this period, you can still take advantage of the product stereotypes, reduce prices, and make as much profit as possible by improving after-sales service and using intermediaries to promote the product.

#### 2. Specific promotion strategies

- Public welfare activities: In the later stages of the company's operation, we will give back to society by running public welfare activities, including sponsoring poor children and entering homes for the elderly, etc., so as to contribute to social welfare undertakings and enhance the company's sense of social responsibility.
- Service upgrades: On the basis of maintaining the original service brand, the company has studied the consumer demand among parents and children in depth and pushed forward to create new service items. We will constantly strive to upgrade our services and do better wholeheartedly to establish a lasting brand image.

3. Market penetration is a corporate development strategy that builds on existing products and exploits their full market potential. We adopt a specialised strategy based on our product positioning, targeting families with young people aged 6-13 to expand our market share.

## 4.4 Distribution and Sales

In addition to docking the relevant business ourselves, our company also cooperates with other companies, and the business undertaken by other companies

can be divided according to the proportion, or can become the company's partner, forming a long-term cooperation relationship. The market for parent-child education activities in Beijing has huge potential, and in the face of existing and potential competition, it is important to highlight our own characteristics and quickly capture the market. Based on the nature of "To Love Children" Education Services Limited, the company adopts the following marketing model.

1) Direct sales

The team will directly distribute leaflets and introduce "To Love Children" to passers-by; visit parents and meet them face-to-face to gain customers, while we will employ part-time staff to form a larger sales force to rapidly expand the market. Direct sales will reduce our investment and use of manpower, saving costs.

2) Short-channel marketing

In the process of expanding the market and recruiting students, we will use short-channel marketing, i.e. "To Aizi School" institutions directly to the customer groups, thus minimizing intermediate links, reducing business costs, facilitating the timely grasp of customer groups and expanding the market.

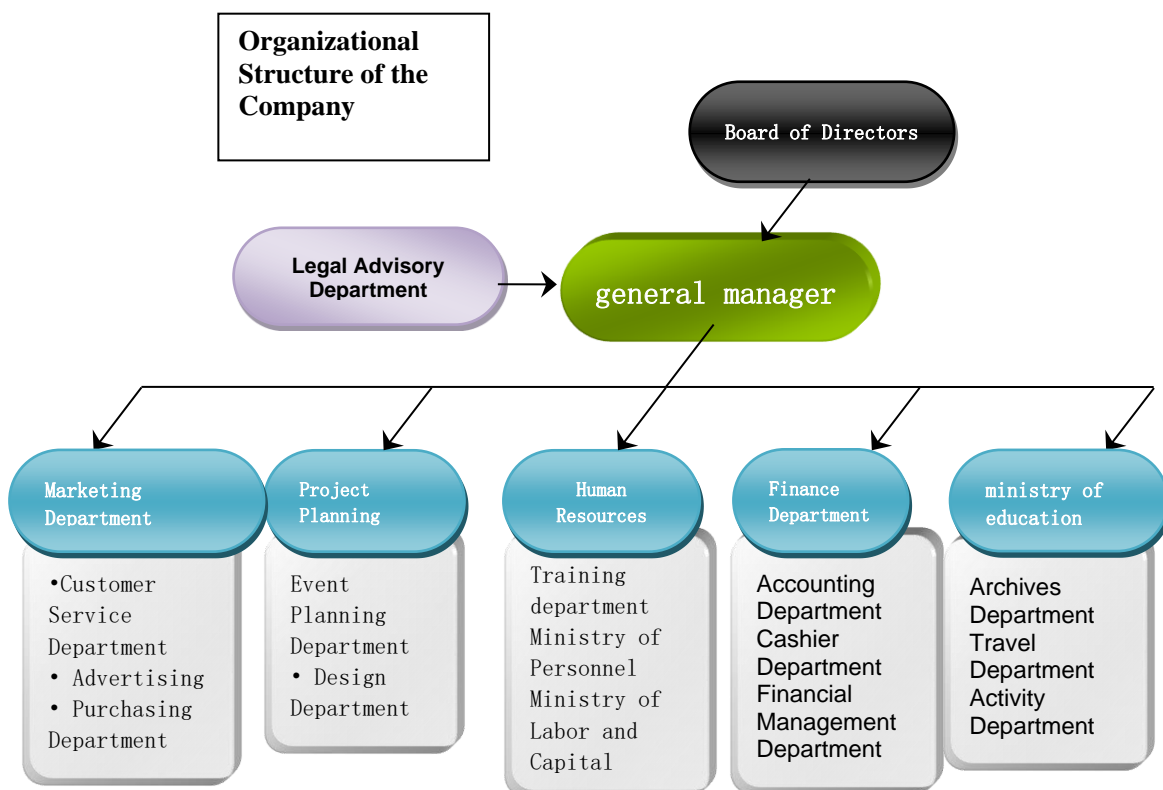
(3) Multi-channel marketing

In terms of marketing channels, we will not only adopt the traditional marketing methods, through the distribution of promotional materials, but also actively use the advantages of new media to open up the market through the establishment of QQ, WeChat, microblogging and other network platforms.

## Section 5

### Management Team and Company Structure

#### 5.1 Management Team



Company Organization Chart

The General Manager is responsible for day-to-day business affairs, accountable to the Board of Directors, deciding on the selection of Deputy General Managers and Department Managers, and coordinating relationships between departments. Other departments, including marketing, project planning, human resources, finance, education and legal counsel, have a manager who is responsible for managing the business and staff of the subordinate departments.

### 1. Marketing department

This department is responsible for advertising, customer service and purchasing. It is responsible for the overall marketing activities of the company, deciding on the company's marketing strategies and measures, and evaluating and monitoring the marketing work, including market analysis, advertising, public relations, customer service, sales of parent-child education books and CD-ROMs, etc. Conduct market development and develop other city markets as the company matures. The Marketing Manager is responsible for the overall promotional marketing and purchasing activities of the company. The Advertising Department is responsible for the publicity work of the company and various businesses and public relations work such as internal and external etiquette, reception and negotiation. The Customer Service Department is responsible for the after-sales service of the company's products and business and the reception, consultation and acceptance of complaints by customers. The Purchasing Department is responsible for the centralized purchasing and circulation of various supplies for the company's office and activities.

### 2. Project Planning Division department

Responsible for the planning and arrangement of the company's specific business, including the design of the shop theme, the fluent design of the theme activities, the monitoring of the activity process and the implementation of the business. At the same time, supervise and check the implementation of the relevant business. Responsible for conducting a series of activities with a distinctive parent-child education for customers. The staff of this department will provide reference advice to each family from a professional perspective and create a suitable parent-child programme plan for them, taking into account their different needs and consumption space. In addition, the Planning Department will also develop more and newer forms of parent-child activities to bring more and better surprises to consumers.

### 3. Human Resources department

The Human Resources department is responsible for all matters related to the company's staff, including staff recruitment, organization of relevant training, coordination of labour relations, as well as providing services to staff. The Human

Resources department is responsible for the recruitment of employees, the organization of training, the coordination of labour relations and the provision of services to employees. The Human Resources Manager is responsible for all matters relating to the employees of the company. The Personnel Department is responsible for the personnel management of the company, including the recruitment, selection, transfer and dismissal of staff. The Training Department is responsible for organising staff training on work skills, team spirit and creativity. The Labour Department is responsible for labour settlement, labour negotiations and resolving labour disputes.

#### 4. Finance department

The Finance department is responsible for the accounting department, cashier department and financial management department. The Finance Department Manager is responsible for the collection, use and allocation of the company's funds, and reports to the General Manager at the end of each financial year on the current year's financial situation and the next year's financial budget. The Accounting Department is responsible for the day-to-day accounting, financial planning and analysis, investment decisions, capital structure determination, dividend distribution, etc. The Cashier Department is responsible for the day-to-day cash receipts and expenditures, etc. The Financial Management Department is responsible for formulating and implementing the company's financial management system and financial system, coordinating and supervising the work of the finance department staff, formulating the company's financial budget for the following year, submitting the final accounts to the General Manager for approval at the end of the financial year, and being responsible for the management of the company's assets, etc.

Responsible for raising, using and allocating company funds, such as financial planning and analysis, investment decisions, capital structure determination, dividend distribution, etc.; responsible for daily accounting and tax management, reporting to the General Manager at the end of each financial year on the current year's financial situation and planning the next year's financial work.

#### 5. Education department

The Education department is responsible for the archives, activities and travel departments. The Education Department Manager is responsible for the management of the company's various operations. The Archives Department is responsible for creating records of children's development for families in need, including taking photos of children participating in outdoor activities, training and education, indoor games, etc., recording children's highlights, photography and video recording of activities and post-production preservation. The Activities Department is responsible for conducting parenting seminars, such as parenting classes for young parents, and the implementation of parenting activities. The Travel Department is responsible for parent-child travel.

#### 6. The legal adviser department

The legal adviser department is responsible for legal advice and legal disputes.

### **5.2 Members of the Board of Directors**

Due to the small initial size of our company, To Aikoi Parent-Child Education Services Limited Liability Company, according to Article 50 of the Company Law, a limited liability company, with a small number of shareholders or a small size, may have an executive director and not a board of directors. The executive director of the company is thus the founder, and the executive director is Li\*, a graduate student in education.

### **5.3 Advisory Board**

Due to the positioning of our company, we have set up a legal advisory department, which is headed by Zhang\*, a legal professional, who is responsible for legal advice and lawsuit disputes of the company. In addition, the company employs a professional team of educators who hold professional qualifications, such as teaching qualifications and kindergarten teacher qualifications, and who have many years of experience in education.

#### **5.4 Other Professional Staff**

In addition to hiring professionals in finance, education, etc., the company also needs to hire professionals in security, cleaning, etc. For the time being, two security guards and one cleaner will be employed.

## Section 6

### Operations and Production Plan

#### 6.1 Business Model and Procedures.

In the face of the company's specific situation, there are three main aspects that are relevant.

##### 1. The business relationship with parents and children

Parents bring their children to the school to experience parent-child education activities, we will be according to the different characteristics of each pair of parents and children to tailor the teaching, for each class of parents and children to create a "personalised" educational experience. We will also provide feedback to parents so that they can keep up to date with their child's development and facilitate communication between parents and children.

##### 2. Business relationship with partner organizations

The company signs contracts with partner organizations to employ parent-child education teachers to teach parents and children. The company will provide salary and holiday allowance for the teachers, while the company will conduct performance management and reward teachers with excellent performance.

##### 3. Public Relations

The company's service targets are mainly young people aged 6-13. The company will actively undertake and participate in public service activities (providing prizes) in the early stages of establishment in order to increase the company's visibility and credibility and gain recognition from its target customers. In addition, after formal operation, the company should also focus on two-way communication with the public to enhance the value of the company.

As a result, the company's equipment is mainly set up for general training institutions.

## 2. Sales approach

1) Service marketing: service before marketing, actively closing the distance with the target group through market research in the early stages.

2) Internet marketing: In the era of rapid development of new media, active promotion through microblogging, WeChat and local education networks to expand publicity and ensure the effectiveness of publicity.

3) Experiential marketing: At the beginning of the course, free experiential classes are set up, and those who arrive immediately receive a notebook, a signing pen and a brochure. Experience classes allow children and parents to experience and evaluate first, and then register when they are satisfied, truly for the sake of children and parents. At the same time, we will take the initiative to record parents' and children's requests and make changes, moving parents and students with our sincere service and enthusiasm.

4) Emotional marketing: We will carefully understand the character traits of children, enhance communication with parents with the help of emotional packaging, focus on emotional interaction and keep abreast of their new needs, while actively formulating corresponding policies to capture the hearts of the company's customers, meet their needs, enhance the overall image of the company and help expand the market.

## 3. Marketing links

### 1) Recruiting part-time jobs and preparing for recruitment

Part-time salespersons are recruited during weekends and holidays for marketing purposes. Full-time salespeople need a base salary, while part-time salespeople do not need a base salary, so it will save "To Love Children" a lot of money in terms of costs. In terms of recruitment and promotion, part-time staff have an advantage over full-time staff, as they do not take up part-time staff's work and study time, and there is a good incentive system - the recruitment commission can be taken immediately, so there is no shortage of resources in part-time staff.

## 2) Advertising

1. Distribution, posting flyers, posters

2. network publicity: active publicity through microblogging, QQ, network and local education network to expand publicity and ensure the publicity effect. Establish the company's professional publicity webpage, enable the domain name [www.toaizi.com.cn](http://www.toaizi.com.cn)

3. TV media campaign

4. After-sales service

After the parents and children have experienced "To Love Children", we will make improvements and adjustments to the business based on the feedback from the parents and children. We will continue to innovate and develop new businesses and projects. We strive to create a relaxed and comfortable driving environment for children and parents, so that parents and children can have greater gains and growth.

## 6.2 Business Locations

The company's flagship shop will be located at Century Economic and Trade Building, No. 1, No. 72 North Xisanhuan Road, Haidian District, Beijing.

- The university students of Capital Normal University, Central University for Nationalities and Beijing University of Technology and Industry provide the company with sufficient staff and professional information guidance, effectively guaranteeing the company's professional characteristic services; the concentration of universities facilitates the quality assurance of the company's staff and the receipt of the latest relevant professional information.
- The primary school is located in the same area as the Xiangdong Primary School in Haidian District, which allows us to cover Haidian District and expand our influence on other districts.
- Haidian District and Xicheng District both rank among the top four districts in Beijing in terms of the number and proportion of children, and the company is located at the junction of the two districts, targeting the target groups of both districts, with great market potential. The company is adjacent to nine large

communities such as Million Mile Zhuang and Main Language Home. According to research, location is the second most important factor after living area in the residential needs of Beijing households, and different household groups have different levels of importance when choosing their residential location. The joint family and the nuclear family have a large population and travel a lot for work and study, placing the most importance on the convenience of commuting to and from work and school for children.

- The company is located in a concentration of kindergartens, and it is understood that in the next five years, 13 new public kindergartens will be built in Haidian District, which is expected to receive 3,000 new children, which will increase the number of primary school students accordingly, giving the company a broader service group.
- According to field visits and surveys, it is understood that most parents with children tend to purchase properties near Century City in Haidian District because there are numerous nine-year consistent schools in the nearby communities that cooperate with famous academic institutions, as well as cooperating with Xiangdong Primary School, parents and children who are not suitable to travel in foggy weather can conveniently go to the school experience; the consumer groups near the company are mostly combined with trends. The company's neighbouring consumer groups are mostly trendy and receptive to new ideas, laying a good foundation for the company's product promotion.
- The company's storefront has a relaxed, natural and ecological tone, symbolising the company's warm care and love for the environment in which parents and children spend time together, reflecting a new age parenting environment - ecological, natural and fostering a relaxed atmosphere.



### 6.3 Facilities and Equipment.

Projects	Detailed list
Painting	Drawing materials, tables, chairs, projectors, blackboards, chalk
Dance facilities	Dance equipment (dance shoes, piano, drumsticks, etc.)
Reading corner facilities	Reading books, tables, chairs, teaching aids
Office facilities	Computers, printers, projectors, etc.

### 6.4 Operational Strategies and Plans.

#### 1. Overall strategy of the company

"In line with the strategic guiding principle of "love-based, exclusive quality, innovation and two-way growth", the company is market-oriented, with professionalism as a prerequisite for competition, with diversified and personalized core competitiveness, and with high quality and unique The company will take education services as the starting point, and will be able to offer a wide range of educational services. The company will take education services as the starting point and adopt a three-step strategy for the early, middle and late stages.

In the initial stage, the company will adopt a stable strategy, focusing on one-

to-one professional outsourcing services, striving to build a brand and win a regular customer base. In the medium term, the company will adopt an expansion strategy to achieve the vertical expansion of "flagship shops + directly-managed shops + franchised shops", and develop services for families with young people aged 6-13 to win a wider consumer base. Later, the company will implement a market penetration strategy, based on the parent-child education service industry, associated with other education industries, to further achieve the company's strategic goal of long-term development.

Based on the completion of each stage of the goal, "To Love Children" will strive to be more refined, stronger and larger, and build the company into an industry leader based on customer service needs, adapting to the development of the market economy, and having strong economic strength and competitiveness.

➤ Initial development strategy (years 1 and 2)

Company management: At this stage the company will adopt a stable strategy, clarify the company's future development direction and objectives, and initially establish a standardised management system and organisational mechanism.

Business content: The main focus will be on one-to-one parent-child education services.

Market exploration: initial development of new market potential; a total of 40 parent-child education employees are expected, with an onboarding rate of 60% in the first year and 90% in the second year.

Product promotion: Rational use of marketing tools to improve the product system and promote our service concept and service model. Establish a regular customer base in the community within a 3km radius of Xiangdong Primary School and build up a brand image. The main objective of this phase is not to make a profit, but to open up and introduce the surrounding market.

➤ Medium-term development strategy (years 3-5)

Company management: At this stage the company will adopt an expansion strategy, modernise its corporate governance and develop various rules and regulations to further standardise its management.

Business content: The main business will be basically mature, and the brand name image will be established in the minds of consumers by listening and understanding more about the feedback from customers on the Company's services. Based on the original services, we will launch physical shop activities, etc.

Market exploration: With the development and depth of the business, the company will continue to adjust the content and types of services by listening to and understanding more about the feedback from customers on our services and combining the actual needs of customers; maintain the staff onboarding rate of over 90%.

In the fourth year, the company opened two branches in the Kangqiao Water County area, No. 10 Quanzong Road, Haidian District, and No. 24 Huangsi Street, Xicheng District, in order to open up the market in Haidian District and Xicheng District; in the fifth year, with good operation and stable profits, the company plans to introduce franchisees to further expand its market share and business scope. At this stage, the company will form a "flagship + directly operated + franchised" network layout with the experience gained in the early stage.

➤ Long-term development strategy (Year 6 and beyond)

Company management: At this stage, the company will implement a market penetration strategy, combine product operation with capital operation and realise the conversion from limited liability to restricted shares; at the same time, it will assume social responsibility, develop public welfare projects and contribute to the construction of the parent-child education system.

Business content: The company develops diversified business projects based on understanding customer needs and expanding the target group. Products such as parent-child clothing, career planning for children and parent-child supplies are launched; and efforts are made to achieve interactive exchanges between different family groups and between children and teenagers and other social groups, as well as to launch environmental protection activities, parent-child care activities and other charitable service activities.

Market tapping: The services are expected to have captured more than 50%

of the market share of parent-child education services. On the basis of maintaining the original business and brand image, we will develop new related industries and expand our brand influence.

Product promotion: Establish a marketing system covering the entire Beijing Municipality, and establish a wider, better and more complete service network through numerous directly operated shops and franchised shops; and broaden publicity channels and make full use of modern media to establish a three-dimensional network publicity system.

### **6.5 Development Status and Mission.**

Based on the actual needs of parent-child education, the company has developed a parent-child art education curriculum with parent-child relationship as the core, and launched an outsourcing business of parent-child art education, parent-child dance education, parent-child book reading and parent-child activity park in cooperation with Beijing primary schools and major children training institutions. On the one hand, it meets the needs of parent-child education in schools, and on the other hand, it builds bridges between parents and children in activities and exercises children's abilities in various aspects. (At present, 110 primary schools in Beijing are developing their education programmes, and each primary school is developing an arts education programme, which requires a large number of teachers and related educational support to ensure the operation of the programme).

We work in partnership with primary schools and children's training institutions, with the schools providing the space, students and teaching materials, and To Love Children Education Ltd. providing the parent-child education service. The service is aimed at primary school students (6-13 years old) and includes lesson plan design, textbook design, teacher provision and teaching services. The curriculum now features parent-child drawing and dance classes, as well as parent-child reading tutorials and parent-child games, and parent-child trips with travel companies. Each product is graded according to the content of the service to meet the different levels of customer needs. In the middle and later stages, the company's service products will be carried out with the development of business and the actual needs of customers

will carry out physical shop operations to better serve customers.

Staff clothes and outfits for sale to make children feel more at home with the staff

(i) Parent-child education outsourcing services (mainly for children aged 6-13)

The parent-child art education classroom is an interactive and fun classroom for parents and children, targeting children and parents who wish to participate in parent-child education interest groups organized by the school, and offering different courses according to different grades of children.

The flooring of the activity room is made of environmentally healthy, safe, non-slip and collision-resistant resilient flooring materials, including PVC plastic flooring, linseed oil flooring, rubber flooring and other materials, so that children and parents can have fun and be safe at the same time.

At the same time, the parent-child education programme introduces many excellent parent-child entertainment programmes at home and abroad, and is taught by professional university students.

Parent-Child Education Art Gallery Programme (for children from Year 1 to Year 6) Our teachers design lesson plans tailored to the needs of the school and arrange for professional painting teachers to provide a rich and varied curriculum for children and parents.

The curriculum is set out in different lesson plans for different grades of children. The specific groupings include: lower grade parent-child art courses (as children in this period grow in knowledge and experience, develop their hand motor functions and accumulate images, they begin to express what they want and focus on cultivating children's interest); middle grade parent-child art courses (as children's life expands, their awareness and understanding develop, they can gradually grasp the basic shapes of objects in drawing, have higher In the Upper School, students have a strong ability to draw realistically and have a good understanding and application of basic knowledge and techniques such as perspective and colour, as well as a good appreciation of drawing.




In terms of painting materials, our teachers provide children and parents with

a wide variety of different kinds of painting materials, including not only professional painting materials for young children (advertising paints, brushes, coloured paper, etc.) but even unexpected painting materials, including coffee, ketchup, vegetables, flour, straws and tyres. Children can use sponges, spray pots, brushes and their own little hands and feet as paintbrushes. (Painting materials will be prepared by the school and parents and children depending on the content of the lesson).

Specific Course Description (Year 1 Parent-Child Doodle Course): Children paint on the floor and walls with paper laid out in advance, changing the limits of flat painting and providing a wider space for children to be creative in three dimensions. Parents and children interact together and communicate with each other to enhance the interest and entertainment of painting. We also offer a variety of painting types such as pottery graffiti painting, clothes graffiti painting and clay sculpture, and clothes painting can be given as parent-child clothing for parents and children to buy and wear. These doodles are the code for reading the child's heart and can also reveal the child's personality traits, which can help you choose a more reasonable parenting style.

Parent-child dance studio (6-13 years) The Dance Studio is an ethnic and creative dance studio, where our instructors are all senior students from Beijing's top schools of dance education, providing professional physical guidance for parents and children. The studio has a unique collection of dance tools from various ethnic minorities across the country, such as the Xinjiang bell drums, etc. Parents and children can perform the dance according to the teacher's instructions, or the parents can operate the tools while the children play freely and the teacher gives guidance, so that the children's imagination can be brought into play and the children's characteristics can be tailored to their own.

Table8-1 Excerpts of teaching aids from the parent-child dance studio

Serial number No.	Dance teaching aids	Introduction to teaching aids	Matching music	Language
1	 <p>Uzbek Flower Hat</p>	<p>A Chinese minority instrument from Xinjiang, mainly from the Xinjiang province. It is a round or four-pronged shape without edges, those with corners can also be folded, we have chosen a round shape without edges.</p>	<p>The Xinjiang folk song 'Lift Your Cover' is lively and exuberant, with a continuous sixteenth note rhythm and syncopated rhythm with a strong sense of movement.</p>	<p>Chinese + Uyghur</p>
2	 <p>Korean Hand Drum</p>	<p>The Koreans are a singing and dancing people and parents can dance the tambourine while the children dance their limbs under the guidance of the teacher.</p>	<p>Korean 'Hand Dance'</p>	<p>Korean</p>
3	 <p>Renovated Xinjiang bell drum</p>	<p>The bell drum is a percussion instrument of the Uyghur, Korean, Uzbek and Tajik ethnic groups, popular in the Xinjiang Uyghur Autonomous Region and Yanbian, Jilin, and is particularly good for improving the sense of rhythm.</p>	<p>Xinjiang Children's Song 'Wahaha'</p>	<p>Chinese + Uyghur</p>


4	 Mongolian Chopsticks Dance	Chopsticks are used for eating, and chopsticks are used as dance teaching aids to inspire children's creative abilities at the same time, using short, sleek chopsticks used by children.	Mongolian long tune "Pastoral Song": the tune is wide and long, full of grassland atmosphere.	Chinese + Mongolian
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Table8-2 A week of excerpts from the Parent-Child Dance Studio programme, subject to change

Class time		Class Content	Teaching method	Course Location	Teaching Objectives
Monday	16:30-18:30	Xinjiang Dance	Contextualisation: the teacher does a little dance and asks the children to guess	Dance Studio, Xiangdong Primary School, Haidian District, Beijing	Parents and children learn the basic Xinjiang dance moves, and the teacher will give them an insight into some of the customs and culture of the Xinjiang ethnic minorities in relation to dance.

Tue	16:30-18:30	Korean Dance	Language introduction (for the current Korean cultural influences): the teacher says a Korean phrase and asks the parents and children to guess what language it is	Parents can dance to the Korean tambourine while their children dance, and parents can change the rhythm to the music to develop their children's sense of dance and music.
Wed	16:30-18:30	Mongolian Dance	Introduction of teaching aids (the use of chopsticks)	Dance freely to the long music with the teacher's guidance, and experience physical and mental release in the dance
Thursday	16:30-18:30	Dai Dance	Imitation: the teacher imitates the movements of a peacock in the unique	Experience different southern folk dances and have different feelings

			peacock dance of the Dai people and asks the parents to guess		about different regions
Fri	16:30-18:30	Miao Dance	The teacher brings along a unique Hmong instrument for the parents and children to guess and those who guess correctly can try to play it to introduce the Hmong dance		Exposure to different folk instruments to develop children's curiosity and to experience different dances and cultures in practice
Sat & Sun	8:30-11:30 14:30-16:30 19:30-21:30	Dance Sketch	Parent-child dance learning, play the corresponding music to teach different dances, so that parents and children can distinguish different dances in the music and have a parent-child dance competition		Distinguish the music of different ethnic groups in dance, understand the characteristics of different ethnic music, develop a sense of music and body coordination, parent-child interaction, educate and entertain

The parent-child play area promotes communication between parents and children through homemade games and teaching aids to stimulate children's potential. Benecke once pointed out that "when a person is a child, play is more significant to the physical and mental development of children than learning." The parent-child play area provides a platform for children to develop their love of community, resourcefulness, determination, solidarity and creativity. Our instructors come from the best students of the University's College of Education and they are able to give professional guidance during the parent-child play sessions. The games in the parent-child play area are all specially designed, and parents and children can make their own teaching aids by hand. The games played in the parent-child play area are characteristic games from various regions of the country, and each game is carefully planned and created according to the physical, psychological and interest characteristics of children, focusing on training children's group consciousness and social attributes.

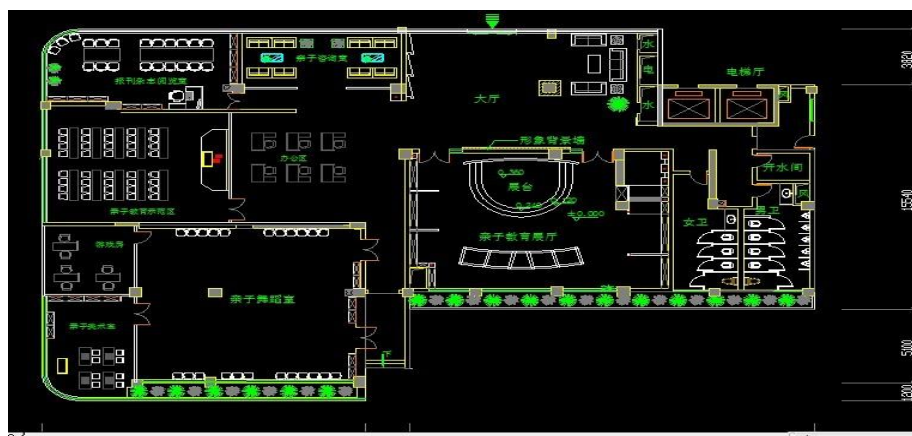
#### Parent-child reading education programme

The parent-child reading room can provide a space for parents and children to read together; at the same time, it also conducts parent-child reading courses for primary school students aged 6-13 and their parents, with professional knowledgeable reading teachers who can provide professional and effective parent-child reading guidance and parent-child relationship guidance. The organization recommends a large list of excellent children's books from China and abroad, including fine picture books, English graded readers, international award-winning works, science books, three-dimensional books, touch books and toy books. Books are purchased and provided by schools and parents, and we work with schools to run interactive parent-child reading programmes with themes.

About parenting books: There are a wide range of books for parent-child reading education, and the books we recommend are specifically for parents and children. Including daily life education, sensory education, mathematics education, language education, science and culture education and other early education knowledge, can fully meet the requirements of parent-child education, their books

are priced between 20-30 yuan, the price can be accepted by our parents school; at the same time, our shop also recommend a large number of imported foreign picture books and English children's books, the price is between 30 yuan to 50 yuan, for the middle and high-end target income of families to buy and read. The school cooperates with this institution to provide children with a variety of low-children's books, picture books, illustrated books, juvenile novels, film readings and other outstanding works, creating a diversified learning space for children in the global village of the world.

(ii) Launching a parent-child education brick-and-mortar shop in the middle and late



Stages

Physical shop zoning map

(ii) Expansion projects

Based on the parent-child profile information available to the company, a parent-child experience life outing team trip is set up, with the family deciding independently whether the father or the mother will take one child, and different teams are matched according to the company's parent-child profile analysis, so that the parent-child and parent-child are complemented and the parent-child relationship is improved in real life.

Table8-3 One of the planning projects

Time	Day 1	Day 2
7:00-8:00	Children and parents get acquainted with their families	Parents and children adopt breakfast, early risers get first

	and breakfast is provided	choice of breakfast
8:10	Children and parents combine at a designated location and are assigned tasks according to the "captain", such as gathering food ingredients together to make a lunch in the village	Combine at the designated location, take on the task of learning to speak a local language and reward the children who learn the ingredients well
8 : 20-10 : 00	Parents and children collect ingredients together	Parents and children take the ingredients to a designated location to sell as a donation to a fund for children in need
10 : 00-12:00	Parent-child kitchen	Parents swap their children to make two lunches, which will be assembled at a designated location, and the most creative food will be rewarded with a "Little Creators" card
12 : 30-14 : 00	Lunch break	Lunch break
14 : 20-14 : 30	Meet at a designated location	Meet at a designated location
14 : 30-15:00	Parent-child game competition, prepare a row of tables, parents will be blindfolded and touch their child's hand to choose their child, in the second round the child will be blindfolded and touch the parent's hand to choose their	Parents and children adopt animals from farmers' homes, learn to care for small animals and have an animal race between parents and children, with an egg given to the best performer

	parent to strengthen the love between parent and child	
15 : 10-17 : 00	The children were divided into two teams according to their age, and went out to collect food on their own according to the same method as the parents in the morning, with both teams accompanied by someone to ensure safety, while the parents were given another task to collect ingredients for the next day's sale.	Parents and children adopt saplings and go to a designated place to plant trees, leaving notes or names for the saplings
17 : 10-19:30	After the food has been prepared, they will gather in a designated area to taste the food prepared by the different families and the children's parents will vote separately, with the highest scoring team being awarded priority in choosing a place to stay for the night.	All families gather in one place to enjoy a communal dinner
20 : 30-22:00	Moving into a new home	Parents and children write letters to each other

Note: 1. Specific activities may vary depending on the season and environment  
2. The company will conduct research in advance and select families to ensure the safety of parents and children.

3. Photographs will be taken during this activity, and photo albums will be produced and sold according to the needs of the parents and children.

4. The price of the products will vary according to the location



Ling Shui Village, the filming location for the "Where's Dad Going" programme



.Similar sites: Beijing Daying Old Town Village

## 6.6 Challenges and Risks

### 1. Environmental risks

Natural Environmental Risks	Sandstorm	Sandstorms in Beijing are more common in the spring and autumn. Severe dust storms make visibility poor and inconvenient for car travel, and dust storms can also make people reluctant to leave their homes.
	Rain and snow	Normal rain and snow have a low impact on companies' earnings, while larger rain and snow storms can affect people's travel.
Economic environment	Interest rate changes	Changes in interest rates may affect the income distribution structure of consumers, while changes in lending rates have an impact on the financial leverage of companies, leading to changes in finance costs and increasing their credit risk; on the other hand, credit policies for SMEs will also directly affect the timing, cost and scale of corporate financing.
	Inflation	Influenced by the international and domestic environment, the issue of RMB appreciation has been an issue of great concern, while there is instability in domestic prices, and there are already inflationary problems of different magnitudes in the market, which will have a significant impact on the earnings of enterprises once the inflation rate increases.
	Economic trends	The global economy has been in the doldrums due to the impact of the new crown epidemic, and the domestic economy has also been affected. When can we come out of the doldrums and achieve a broad-based economic recovery, this economic trend is bound to have an impact on the development of enterprises.

## 2. Operational risk

Human Resources	<p>Staff quality and management: For the service industry, the service of the waiters is part of the product and an important part of the differentiation competition. Once the staff quality is low, it will damage the overall business atmosphere and make consumers have a bad impression of the company.</p> <p>Professional skills: the lack of professional skills will lead to a reduction in business differentiation and poor market competitiveness. The next analysis of staff management, on the basis of screening and training good staff, how to play to the strengths of the staff, retaining excellent staff and preventing the outflow of corporate competitiveness is also one of the risks facing staff management.</p>
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## 3. Market risk

Potential entrants	<p>Wherever there is profit to be made, businesses will crowd in. The Company's target market is families with a medium or higher sales income and with children at home, who have strong spending power; as a result of the broadcast of dads, parent-child education institutions are gradually appearing, and although the target market is large, more and more people are coming to share the cake, and the slightest careless decision will lead to a crisis.</p>
Price	<p>As mentioned above, if our company shares the cake with traditional travel companies, etc., it is easy to create a price war; and parenting education also requires hiring professionals, which is costly and more expensive.</p>

## 4. Financial risks

Funding	<p>Mainly interest rate risk, refinancing risk, financial leverage and purchasing power risk</p>
Operations	<p>Mainly procurement risk, production risk, inventory realisation risk, realisation risk of receivables, etc.</p>
Profit	<p>The main issues are whether the distribution of profits is reasonable</p>

distribution	and whether there are sufficient funds to support reproduction. The distribution of profits mainly includes the recognition of profits and the distribution of net profits among investors. In addition, if profits are not reasonably distributed to shareholders, internal conflicts will arise, which in turn will affect the development of the business and the interests of shareholders.
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## 6.7 Fees

Initial investment table

Item	Amount (in yuan)	Remarks
Housing rental costs	197708	Assuming a "one deposit, twelve payments"; 182,500/year + 15,208/month = 197,708 (yuan)
Fixed asset acquisition	150000	Includes electronic equipment, interior decoration and basic office supplies
Policy fees	6000	Includes business license, registered trademark and handling fee
Prepaid daily miscellaneous expenses	10000	Including basic utilities, internet and communication fees, etc.
Staff induction and training fees	100000	Includes induction training for management staff, domestic helpers and part-time university students
Prepaid cooperation fees	100000	Mainly for cooperation projects with hospitals and law firms
Total	563708	
Note to the table: The data in this table are estimated with reference to relevant domestic companies		

## 6.8 Intellectual Property

For our company, the main intellectual property rights are intangible curriculum development, curriculum design and a range of other intellectual property rights, and in order to avoid imitation by other institutions, we need to apply for appropriate protection. Do the following: sign a non-compete clause that requires our professional teachers not to work part-time for other institutions and not to divulge the content of our curriculum design; if you encounter vicious theft, you should promptly use legal measures to protect your rights and interests.

## Section 7

### Financial Projections

#### 7.1 Sources and Use of Funds Description.

Through a detailed analysis of the financial, economic and legal environment for raising funds for the business, the Company decided to use three methods to raise funds, namely bringing in venture capital (\$300,000), self-financing by the entrepreneurial team (\$400,000) and taking out a bank loan (\$300,000) for a total of RMB 1 million.

☆ The company raised a total of RMB 1 million in the initial stage of its formation, comprising RMB 700,000 of equity capital and RMB 300,000 of debt capital. The short-term debt capital of \$150,000 was loaned for a period of six months at an interest rate of 5.368% and the long-term debt capital of \$150,000 was loaned for a period of three years at an interest rate of 6.65%; interest was paid at the end of each year and the principal was repaid in one lump sum at maturity. Appropriate debt is raised in the course of financing.

☆ The initial registered capital of "To Aikoi" Parent-Child Education Services Limited Liability Company is RMB 700,000. In the company's share capital structure, the company's entrepreneurial team invested RMB 400,000, accounting for 57.14% of the company's total share capital; the venture capitalists invested RMB 300,000, accounting for 42.86% of the company's total share capital.

☆ The venture capital introduced by the Company came from 2~3 companies respectively, in order to facilitate the initial fund raising and operation management of the Company, to avoid or resolve the risk problems caused by lack of experience, etc. and to maintain the stability of the capital.

Table 9-1 the Company's initial financing amount and structure

Funding method	Venture capitalist funding	Self-financed by the entrepreneurial team	Bank Loans	
			Long-term borrowings	Short-term borrowings
Amount / million	30	40	15	15
Proportion	30%	30%	15%	15%

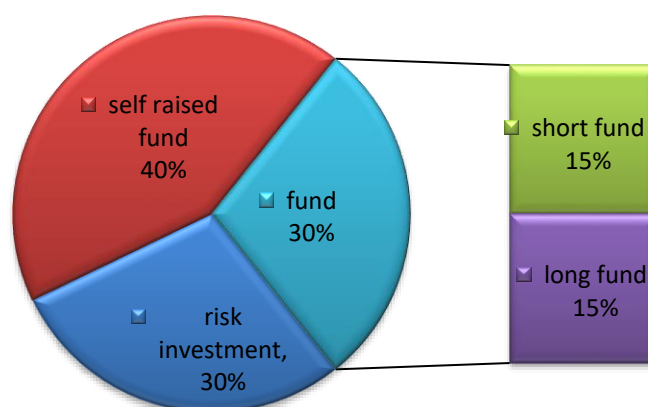


Table9-2 Company Share Capital Structure Table

Shareholder	Entrepreneurial Team	Venture capital firms
Amount (million yuan)	40	30
Shareholding ratio	57.14%	42.86%

## 7.2 Underlying financial assumptions

1. business tax of 5% of business revenue.
2. urban construction and maintenance tax: 7% of the amount of business tax payable.
3. education tax surcharge: 3% of the amount of business tax payable.
4. the company is a resident enterprise in the service industry with an enterprise income tax rate of 25%.

5. short-term loans for 6 months at a preferential interest rate of 5.368% for student start-up loans; long-term loans for 3 years at 6.65%.

6. statutory surplus reserve at 10% of profit after tax.

7. no distribution of profits in the first and second years for the time being, and appropriate distribution of profits from the third year onwards.

8. low-value consumables during the construction period are charged to the cost of products using the 50/50 amortization method with a useful life of 2 years; low-value consumables during the operating period are charged to the cost of products using the lump-sum amortization method in full.

The start-up costs within the initial investment are long-term deferred assets and are amortised over 2 years.

### 7.3 Pro Forma Financial Statements

Table 9-3 Sales forecast table (quarterly table)

Unit: yuan

Businesses	Tariff	First year			
		First quarter	Second quarter	Third quarter	Fourth quarter
Revenue from main business.					
Parent-child dance	50, 80, 150yuan per class	122,148.00	123,369.48	124,603.18	125,849.23
Parent-child painting	50, 80, 150yuan per class	103,372.80	103,590.53	103,810.42	104,032.56
Parent-child games	50, 80, 150yuan per class	111,987.20	112,223.07	112,461.28	112,701.94
Parent-child library	200yuan/family	65,772.00	66,429.72	67,094.02	67,764.97
Urban Outings	800yuan/family	124,904.30	127,852.90	130,831.80	133,839.90
Subtotal		528,184.30	533,465.70	538,800.70	544,188.50

Table 9-4 Sales forecast table (five-year table)

Unit: yuan

Operating Items	Tariff	Year1	Year2	Year3	Year4	Year5
Main business income.						
Parent-child dance	50, 80, 150yuan per class	495,969.89	516,108.27	1,032,216.30	1,894,827.40	3,410,689.10
Parent-child painting	50, 80, 150yuan per class	414,806.31	431,869.44	777,364.80	1,524,504.50	3,049,009.00
Parent-child games	50, 80, 150yuan per class	449,373.49	467,858.56	842,145.20	1,651,546.50	3,303,093.00
Parent-child library	200yuan/family	267,060.71	477,904.43	555,808.75	1,020,291.70	1,836,524.90
Urban Outings	800yuan/family	517,428.90	537,979.49	1,006,694.80	1,888,713.90	3,553,012.00
Subtotal		2,144,639.20	6,645,949.90	4,214,230.00	7,979,884.00	15,152,328.00

## 2. Breakdown of costs and expenses

Of the cost expenses, expenses such as staff salaries are settled at the beginning of the year at the end of the year, rent type expenses are prepaid expenses, and fees for cooperation with hospitals and law firms are paid in a lump sum at the beginning of the year.

Table 9-5 Schedule of costs and expenses (quarterly schedule)

Unit: yuan

Cost items	Cost standards	First year			
		First quarter	Second quarter	Third quarter	Fourth quarter
Cost of main operations:					
Staff training costs	1000yuan/month	3,000.00	3,000.00	3,000.00	3,000.00
Staff remuneration	2500yuan/month	176,400.00	176,400.00	176,400.00	176,400.00
Cooperation with hospitals	500000yuan/year	125,000.00	125,000.00	125,000.00	125,000.00
Cooperation with kindergartens	150000yuan/year	37,500.00	37,500.00	37,500.00	37,500.00
Staff training venue fees					
Subtotal		341,900.00	341,900.00	341,900.00	341,900.00
Operating expenses:					
Advertising fees	2000yuan/month	6,000.00	6,000.00	6,000.00	6,000.00
Internet, water, electricity, etc.	1000yuan/month	3,000.00	3,000.00	3,000.00	3,000.00
Depreciation of fixed assets	2250yuan/month	6,750.00	6,750.00	6,750.00	6,750.00
Shop rent	15000yuan/month	45,000.00	45,000.00	45,000.00	45,000.00
Subtotal		60,750.00	60,750.00	60,750.00	60,750.00
Overheads:					
Managerial salaries		18,000.00	18,000.00	18,000.00	18,000.00
		1000yuan/month			
Subtotal		18,000.00	18,000.00	18,000.00	18,000.00
Finance costs:					
Interest on long-term borrowings		3,250.00	3,250.00	3,250.00	3,250.00
Interest on short-term borrowings		2,684.00	2,684.00		

Subtotal	5,934.00	5,934.00	3,250.00	3,250.00
Total	426,584.00	426,584.00	423,900.00	423,900.00

Table 9-6 Schedule of costs and expenses (five-year table) Unit: yuan

Cost items	Year1	Year2	Year3	Year4	Year5
Main operating costs:					
Personnel training costs	12,000.00	12,000.00	24,000.00	24,000.00	24,000.00
Staff remuneration	705,600.00	705,600.00	1,800,000.00	2,600,000.00	4,600,000.00
Cooperation with hospitals	500,000.00	500,000.00	500,000.00	1,000,000.00	1,000,000.00
Cooperation with kindergartens	150,000.00	150,000.00	150,000.00	300,000.00	300,000.00
Staff training venue fees			14,000.00	14,000.00	14,000.00
Subtotal	1,367,600.00	1,367,600.00	2,488,000.00	3,938,000.00	5,938,000.00
Operating expenses:	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
Advertising	12,000.00	12,000.00	12,000.00	24,000.00	24,000.00
Internet fees, utilities, etc.	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
Depreciation of fixed assets	180,000.00	180,000.00	180,000.00	540,000.00	540,000.00
Shop rent	243,000.00	243,000.00	243,000.00	615,000.00	615,000.00
Subtotal		12,000.00			
Management expenses:	72,000.00	216,000.00	162,000.00	162,000.00	162,000.00
Salaries of management staff		216,000.00		216,000.00	216,000.00
Subtotal	72,000.00		162,000.00	162,000.00	162,000.00
Finance Costs:		13,000.00			
Interest on long-term borrowings	13,000.00	0.00	13,000.00	0.00	0.00
Interest on short-term borrowings	5,368.00	13,000.00	0.00	24,400.00	0.00
Subtotal	18,368.00	1,839,600.00	13,000.00	24,400.00	0.00
Total	1,700,968.00	12,000.00	2,906,000.00	5,739,400.00	5,715,000.00

## 7.4 Forecast Income Statement

The income statement mainly reflects the profitability of the enterprise, through which you can see the completion of the enterprise's profit plan, analyze the profitability of the enterprise and the changes in profit growth or decline, forecast the development trend of the enterprise's profit, and provide various aspects of financial information.

Table 9-7 Income statement (quarterly) Unit: yuan

Item	First year			
	Q1	Q2	Q3	Q4
I. Revenue from main operations	528,184.30	533,465.70	538,800.70	544,188.50
Less: Cost of main business	390,500.00	390,500.00	390,500.00	390,500.00
Taxes and surcharges on main business	2,593.00	2,593.00	2,593.00	2,593.00
Selling expenses	12,150.00	12,150.00	12,150.00	12,150.00
Administrative expenses	18,000.00	18,000.00	18,000.00	18,000.00
Finance costs	5,934.00	5,934.00	3,250.00	3,250.00
Impairment losses on assets				
Add: Gains and losses on changes in fair value				
II. Operating profit	99,007.00	104,289.00	112,308.00	117,696.00
Add: Non-operating income				
Less: Non-operating expenses				
Total profit	99,007.00	104,289.00	112,308.00	117,696.00
Less: Income tax expense	24,752.00	26,072.00	28,077.00	29,424.00
IV. Net profit	74,255.00	78,217.00	84,231.00	88,272.00
V. Earnings per share				

Table 9-8 Income statement (five-year table) Unit: yuan

Item	2023	2024	2025	2026	2027
I. Revenue from main operations	2,144,639.20	2,431,719.90	4,214,230.00	7,979,884.00	15,152,328.00
Less: Cost of main business	1,562,000.00	1,562,000.00	2,488,000.00	3,938,000.00	5,938,000.00
Taxes and surcharges on main business	10,372.00	15,923.00	501,717.00	1,816,751.00	3,247,252.00
Selling expenses	48,600.00	48,600.00	243,000.00	615,000.00	615,000.00
Administrative expenses	72,000.00	216,000.00	162,000.00	162,000.00	162,000.00
Finance costs	18,368.00	13,000.00	13,000.00	24,400.00	0.00
Impairment losses on assets					
Add: Gains and losses on changes in fair value					
II. Operating profit	433,300.00	376,197.00	806,513.00	1,423,733.00	5,190,076.00
Add: Non-operating income					
Less: Non-operating expenses					
Total profit	433,300.00	576,197.00	806,513.00	1,423,733.00	5,190,076.00
Less: Income tax expense	108,325.00	144,049.25	201,628.00	355,933.00	1,297,519.00
IV. Net profit	324,975.00	432,148.00	604,885.00	1,067,800.00	3,892,557.00
V. Earnings per share					

## 7.5 Projected Balance Sheet

Statutory surplus reserve: 10% of profit after tax

In order to meet the company's strategic development needs, no profit will be distributed in the first and second years, and appropriate profit will be distributed from the third year onwards

Accounts receivable are accrued at 2% to 5% of the current period's operating revenue

Based on the plan, we have forecasted the quarterly reports for the first two years and the annual reports for the first five years. Based on the forecasts, it is clear that the Company's assets have grown over the previous five years and are in a good financial position.

Table 9-9 Balance Sheet Unit: yuan

Assets	2023	2024	2025	2026	2027
Current					
Monetary funds	1,154,320.0	1,256,340.0	1,742,767.4	3,015,611.1	4,221,052.0
Inventories (own lecture notes, books, pianos, dance)	960,000.00	980,000.00	980,000.00	1,100,000.0	1,200,000.0
Prepayments					
Total current assets	2,114,320.0	2,236,340.0	2,722,767.4	4,115,611.1	5,421,052.0
Non-current assets:					
Fixed assets.					
Original cost of fixed	132,100.00				
Less: Accumulated	26,420.00	26,420.00	26,420.00	26,420.00	26,420.00
Net value of fixed assets	105,680.00	79,260.00	52,840.00	26,420.00	0

Intangible assets	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Total non-current assets	605,680.00	579,260.00	552,840.00	526,420.00	500,000.00
Total Assets	2,720,000.0	2,815,600.0	3,275,607.4	4,642,031.1	5,921,052.0
Liabilities and Owner's					
Current					
Accounts payable (payable plus prepaid	720,000.00	720,000.00	792,000.00	1,029,600.0	1,123,200.0
Long-term loans	600,000.00	600,000.00	600,000.00	0.00	0.00
Total liabilities	1,320,000.0	1,320,000.0	1,392,000.0	1,029,600.0	1,123,200.0
Owner's equity :					
Paid-in capital	1,400,000.0	1,400,000.0	1,424,607.4	2,361,431.1	3,689,052.0
Surplus reserves	0.00	9,560.00	45,900.00	125,100.00	110,880.00
Undistributed profit	0.00	86,040.00	413,100.00	1,125,900.0	997,920.00
Total Owner's Equity	1,400,000.0	1,495,600.0	1,883,607.4	3,612,431.1	4,797,852.0
Total liabilities and equity	2,720,000.0	2,815,600.0	3,275,607.4	4,642,031.1	5,921,052.0

## 7.6 Projected Cash Flows

A cash flow statement is a statement of changes in financial position prepared on the basis of cash and cash equivalents. It provides users of accounting statements with information on the inflow and outflow of cash and cash equivalents of an enterprise over a certain period of time, so that users of the statements can understand and evaluate the ability of the enterprise to obtain cash and cash equivalents.

Table 9-10 Cash Flows Unit: yuan

Projects	2023	2024	2025	2026	2027
i. Cash flows from operating activities:					
Cash received from sale of goods and provision of services	2,592,000.00	3,888,000.00	4,860,000.00	6,480,000.00	6,804,000.00
Subtotal cash inflow	2,592,000.00	3,888,000.00	4,860,000.00	6,480,000.00	6,804,000.00
Cash paid for operating leases	720,000.00	720,000.00	792,000.00	1,029,600.00	1,123,200.00
Cash paid to employees	240,000.00	360,000.00	360,000.00	768,000.00	840,000.00
Income tax paid	0.00	972,000.00	1,215,000.00	1,620,000.00	1,701,000.00
Other cash paid in relation to operating activities	1,832,100.00	1,459,000.00	1,360,000.00	1,430,000.00	1,560,000.00
Sub-total of cash outflow	2,792,100.00	3,511,000.00	3,727,000.00	4,847,600.00	5,224,200.00
Net cash flows from operating activities	-200,100.00	377,000.00	1,133,000.00	1,632,400.00	1,579,800.00
ii. Cash flows from investing activities:					
Cash paid for the acquisition of fixed assets	432,100.00	9,000.00	0.00	30,000.00	50,000.00

Net cash flows from investing activities	-432,100.00	-9,000.00	0.00	-30,000.00	-50,000.00
III. Cash flows from financing activities.					
Cash received from borrowings	300,000.00	300,000.00	300,000.00	0.00	0.00
Subtotal cash inflow	300,000.00	300,000.00	300,000.00	0.00	0.00
Cash paid for repayment of borrowings	0.00	0.00	0.00	0.00	0.00
Cash paid for distribution of dividends	0.00	0.00	0.00	0.00	0.00
Cash paid for repayment of interest	11,400.00	11,400.00	11,400.00	0.00	0.00
Subtotal cash outflow	11,400.00	11,400.00	11,400.00	0.00	0.00
Net cash flows from financing activities	288,600.00	288,600.00	288,600.00	0.00	0.00

## 7.7 Ratio Analysis

Item (%)	Year1	Year2	Year3	Year4	Year5
Current Ratio	4.31	3.41	4.94	16.30	17.09
Total assets turnover ratio	0.74	0.84	0.89	0.95	1.15
Net cost margin	0.63	1.29	1.63	1.78	1.93
Rate of return on investment	0.33	0.51	0.55	0.53	0.65

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## Biography

Name- surname	Ma Shanshan
Date of birth	1991.07.02
Place of birth	Shuangcheng District, Harbin City, Heilongjiang Province
Address	Unit 201, Building 3, Building 7, c District, JinqiaoWest Street, Fengtai District, Beijing
Workplace	No
Position	No
Education	MBA Southeast Asia University



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