Deliverable F Group C2.4

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Abstract

This document presents three different reports. The first report is a business model and sustainability report. Included in this report will be a business model to commercialise our product. For the second report, which is the economics report, it will include an income statement with the consideration of assumptions and NPV analysis. Finally for the intellectual report, which is the third report, it will include intellectual properties of the developed product in order to determine the legal constraint applied on our product. In large this deliverable thoroughly analyses our product on an economic, business and legal aspect.

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1. Introduction

The Mouse-E product, a software designed to educate Computer-Wise users on computer mouse usage, has been successfully developed by our team. In order to expand our product into a global business, we will be conducting thorough research and making data-driven assumptions to develop several reports. These reports will include a comprehensive sustainability report, which will outline the business canvas, an economics report that will detail a projected 3-year income statement to determine the feasibility of profitability, and a legal report addressing all relevant intellectual property issues pertaining to the Mouse-E business.

2. Business Model and Sustainability Report

2.1. Business Model

The best model that would suit the product being built would be a mix of advertisements and affiliate marketing. To begin, the purpose of this product is to introduce mouse operations to inexperienced users. In other words, it is a non-profit educational product. The optimal goal is for users to use it once and have the knowledge required to succeed in other everyday mouse tasks. To add on, the primary goal of this team is to reach the largest audience while also making some profit and the advertisement model allows for both ideologies to coexist. It allows the team to profit off the website by putting ads that will not impede the users ability to perform the tasks. Furthermore, due to the nature of the real life exercises, the product can promote subscriptions for the real life scenario example such as a commission based off users subscribing to an Office Suite.

2.2. Business Model Canvas an Triple Bottom Line

How:

Initially, the team decided to name the product to be Mouse-E. The reason why the team decided on this product name is because it is catchy, and it links into the idea of the project which is to develop a software that teaches users on how to use a computer mouse.

Key Partners: As for the business partners, the company decided to link up with Microsoft, Netflix and Facebook in order to entice users to go on those platforms. As a matter of fact, the business plan for this product is to work in the affiliated market where we will promote different applications and websites of big companies by using their products as a platform on which we can teach people to use mouse skills. For example, we will promote Microsoft 365 by using outlook as a platform where the client will practise basic mouse skill. Then, after the exercise, we will advertise the platform on which they practised on in order for them to buy it and download it. Hence, we will then be paid a reward for advertising our key Partners products.

Key Activities: To properly have a functioning business, the business would require software developers in order to keep the website up to date with the new features and updates from the promoted products. Hence, having a continuous update to the website will allow the product to be sustainable. To add on, a similar product as ours would need servers that can be hosted by Amazon (AWS) or Microsoft that would allow the website to be hosted online as opposed to a local network. Furthermore, the product can expand its number of sponsors by promoting other products and getting a commission based on the number of visits and/or the number of subscriptions generated from our product.

Key Resources: To develop our business model, we will need to state our key resources. As a matter of fact, we will need to use a cloud browser to save and allow updates to be effected in a timely manner. We will also need to have a developed platform where the user can easily navigate and learn to use mouse skills. Additionally, we would need a small office to start up our business. This office will be used in order to work on the product and have team meetings with other colleagues and partners. Finally, we would need a strong internet speed to be provided in order to work online with minimal delays affecting the progression of our business.

What:

Value proposition: This product is surrounding the need to help people learn how to use computer mouses. As a matter of fact, according to the Atlantic, at least 60% of the people who answered the survey used a computer mouse in their everyday life. And according to the world economic forum, at least 24.3% of users cannot use a computer mouse. That survey was given to people from different countries aged from 16-65. Hence, this business will focus on teaching people how to use a computer mouse since it is a useful skill to learn for many jobs and day by day usage. Additionally, people with disabilities have issues using a mouse since they do not know how. As a result, having a website that helps them learn how to use a mouse without diminishing their capabilities will encourage them to learn.

Hence, we believe that customers will want to use our product because it is an adult-based platform that does not diminish anyone’s qualities or capabilities. And, many jobs such as government positions, engineering jobs and any job that requires the use of a computer will require the use of a computer mouse. Hence, being an adult range from the age of 16 to 99 will be able to learn how to use a computer mouse without feeling childish since the platforms used in this website are mostly used by adults.

Who:

Customer Segments: We are creating this product to help adults and people with disabilities to learn how to produce the basic manoeuvers to properly control a computer mouse. As a result, we wish to reach this audience since they will be our main target towards succeeding as a business. Hence, this website will also be open to other customers such as beginners that want to use a computer. But the most important people will mostly be mentally mature adults who are willing to learn an essential skill that is directly connected towards the usage of any computer.

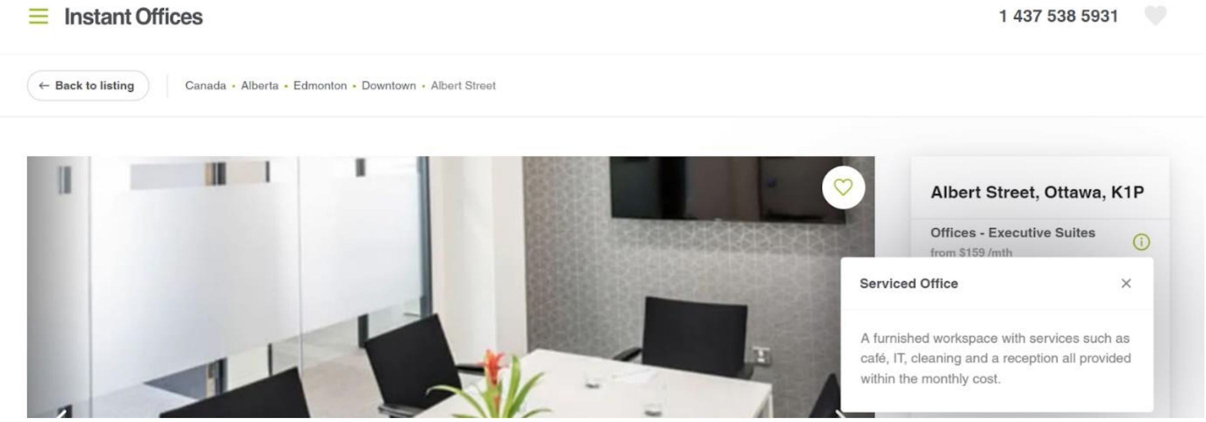
Customer Relationship: The relationship between our product and our customer is mostly an educational goal. Indeed, our customers will be people (Adults) who are willing to learn how to use a mouse by practising while using a day by day utility applications. Hence, this will allow them to have a good connection to the product while learning how to use the computer mouse.

Channel: In order to deliver our product service, we are planning to have ads on YouTube and on CTV channels in order to advertise our product to our audience who are elderly people and people with disabilities in Canada.

How much (Triple Bottom Line):

Cost Structure:

- Rent: for the rent, we would need to have a 5-person office to rent. Hence, through some research we were able to find an office that can be rented in Ottawa for 159$/month/person. So, the total cost would be 795$/month
- Wifi, Electricity and Coffee: the wifi, Electricity and Coffee is 0$ because it is included into the price for renting the office. Technically, it is included in the 759$/month that will be paid for renting the office
- Cost of starting a business (Official papers): According to Spring Financial, the cost of starting a business in Ontario is 360$.



Albert Street, Ottawa, K1P

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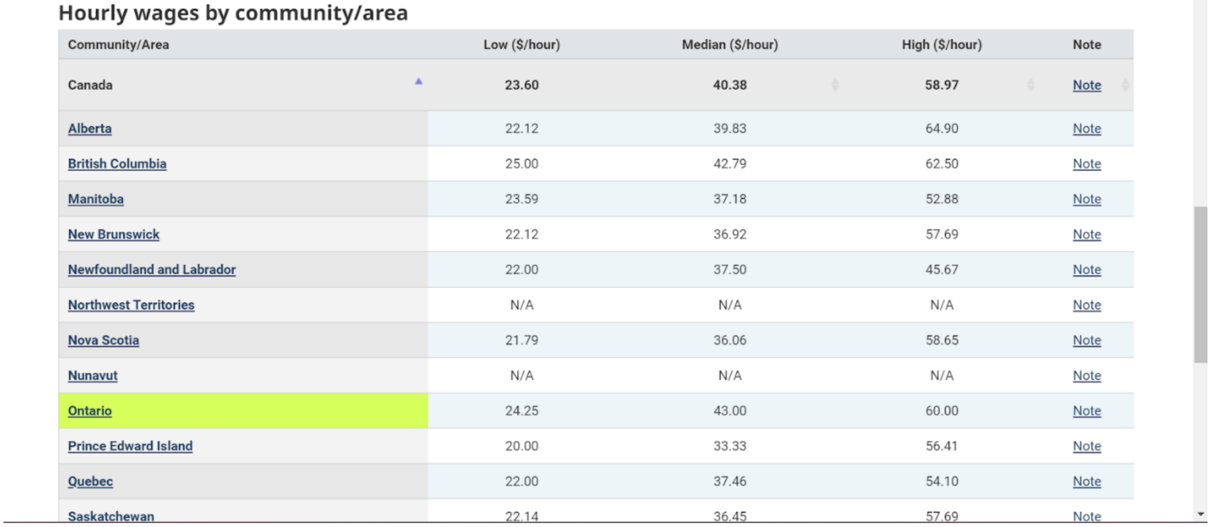
from $159 /mth

A furnished workspace with services such as café, IT, cleaning and a reception all provided within the monthly cost.

- Salaries: For the salaries, we researched that an experienced high-level software developer makes around 60$ per hour which is 124,800$, a casual software developer makes around 43$ an hour which is 89,440$ a year (assuming they work 8h a day for 5 days during 52 weeks) and a beginner software developer makes around 24.25$ an hour which is 50,440$ per year (assuming they work 8h a day for 5 days during 52 weeks).

These are estimated values recovered from the Government of Canada for software developers' salaries in Ontario. As a result, we need 5 employees, meaning that we need 1 designer, a senior software developer, at least 2 junior software developers and a software developer for maintenance. Hence, with this in mind, we believe having an expert software developer is essential in order to teach the junior software developers, the designer and the software maintenance developer. Thus, having 1 experienced software developer, 1 casual software developer and 3 beginner software engineers will cost us a total of: 365,560$ per year.



Hourly wages by community/area

Community/Area	Low ($/hour)	Median ($/hour)	High ($/hour)	Note
Canada	**23.60**	**40.38**	**58.97**	Note
Alberta	22.12	39.83	64.90	Note
British Columbia	25.00	42.79	62.50	Note
Manitoba	23.59	37.18	52.88	Note
New Brunswick	22.12	36.92	57.69	Note
Newfoundland and Labrador	22.00	37.50	45.67	Note
Northwest Territories	N/A	N/A	N/A	Note
Nova Scotia	21.79	36.06	58.65	Note
Nunavut	N/A	N/A	N/A	Note
Ontario	24.25	43.00	60.00	Note
Prince Edward Island	20.00	33.33	56.41	Note
Quebec	22.00	37.46	54.10	Note
Saskatchewan	22.14	36.45	57.69	Note

- Equipment: As for equipment, we will need high-performing computers and a local memory storage to store all the progress, data and work completed to have developed the software. Additionally, we will need to have keyboards and mouses and a local phone to answer calls from the office.
    - 5 PC's: 1539.99$ x 5= 7,695$
    - 5 Mouses: 89$ x 5 = 445$
    - 5 Keyboards: 49.89$ x 5 = 249.45$
    - 1 storage: 144.99$
    - Software domain: 100$

- Advertising Method: in order to attract our customers, we will need to make them see our product. As for Canadians, most elderly people sit and watch television. Hence they are exposed to multiple ads. Hence, having our add-on CTV news will allow us to attract that audience. However, there is a cost to it. Based on KeynesDigital.com, CTV's price range for a 30 second ad is around 1000$ per 1 time of advertisements. Hence, Assume we advertise it 3 times from 7pm to 10 pm every 2 days a week for 52 weeks since those are the timings where people are more likely to watch television, we will need to pay a yearly fee of 1000 x 3 x 2 x 52 =312 000$

Revenue Streams:

Assume we have the same deal offered by our stakeholder partner, we will develop our product to be a freemium product. However, we will be contributing in the affiliation market. In other words, since our product is advertising other companies' products, we will provide a link towards that company's product and receive a sum of money in exchange for every person who clicks on their link. Also, we are assuming that the stakeholder pays us another amount based on us allowing the users to test their product as if it was a simulation.

- From simplylearn.com, companies get paid around 0.10$ to 1$ per click on their ad and it can go up to 6$ to 7$ per click if the advertisers are high paying. Hence, we will assume that we will be paid around 1$ per link click since we are advertising big companies.
- Additionally, if the person buys the product of our advertiser, then by using the affiliate market, we can assume a return of 5% according to AuthorityHacker.com. Indeed, by diving into the affiliate market of Microsoft, we will be able to receive a 5% commission rate if the customer pays for Microsoft's 365 products.
- As for Disney+, they have an affiliate program that can pay up to 11$ per purchase from their website. Meaning that if the user from my website presses on Disney's website and purchases a subscription, the company can receive up to 11$ depending on the contract. Hence, we will assume an 8$ revenue for every purchase from Disney+.

While having researched multiple websites for information such as shepherd head, around 63% of people press on ads. However, we will assume 40% of people who will go on our website will click on the link of the product being advertised and 30% of that group will buy the product that is being advertised. Additionally, since this is a business that is targeting elderly people and people with disabilities, we will assume that around 7 million elderly people are in Canada (this is an approximation from what we have researched) and around 500 000 people will visit our website per year. Hence if we crunch up the numbers, 500 000 x 0.40 x 1$ = 200 000$ (revenue for clicking on the link) + 500 000 x 0.40 x0.30 x 8 = 480 000$ (Revenue for buying a product by clicking our link. Assuming that Microsoft and Disney+ pay us 11$ per purchased item).
Total= 680 000$ of revenue from PPC (PAY PER CLICK) and affiliating market.

Social and Environmental Cost:

The negative impact that our business has is very minimal. Indeed, we will be in an office working on computers since that is the general scope of our business. However, it can affect society in an undesirable manner. For example, people can stay longer than needed on our website, causing them to be frustrated since they might not know how to complete a task. Overall there is no real negative social or environmental cost due to our business since it is all programming through software.

Social and Environmental Benefits:

As for social and environmental benefits, our business encourages people to learn new skills that will allow them to do what they want on a computer more efficiently. Also, our business is environmentally friendly since it does not contribute to pollution. However, if we consider the whereabouts of the development of our equipment and the distance travelled in order to receive that equipment, then we can validate that our business has indeed contributed towards the increase in pollution. However, as we consider our business to only be creating an educational website, then, we believe that we are contributing to having a better environment. Overall, we believe that this business is sustainable due to having an ongoing update to our platform since we will constantly follow the updates of our stakeholder partners and we will eventually bring in new partners to increase the variety of products on which our customers can practise using a mouse. Additionally, if the company fails to have people practise mouse skills, we can always reconfigure our business towards having a demo simulation of other products.

2.3. Core Assumptions of Business Model Canvas

The biggest assumption regarding our business model canvas is assuming that our clients will predominantly consist of organizations utilizing our product, rather than individuals using our site for personal use. This assumption is based on the user’s inability to navigate to the website by themselves, and would require the assistance (usually through a non-profit organization, such as our client, Computer Wise) to access the website. Despite our assumption, the website will be accessible on the web, and individuals can access the site at any time. This assumption ties in with our business plan, as the key source of revenue is through affiliate marketing. This revenue stream will require a large volume of traffic to our website, as only a small number of users are expected to click on the advertisements within our website.

Another assumption made regarding the feasibility of our product is assuming that Microsoft and Disney Plus, two of our main revenue streams (through affiliate marketing) will supply us with continuous revenue and will not seize business operations with our company. In this case, it would be hard to find new business partners to gain a new revenue stream. Without this revenue, the business would not be feasible as it is our only source of revenue.

2.4. Sustainability Report

Social Impact:

Positive:

- The website has a positive social impact as it helps adults who are not familiar with computers to learn how to use a computer mouse. This can improve their digital literacy and enable them to access online resources and services that are increasingly important for work, and education.
- The website will teach users to communicate via Facebook and email, which will increase their amount of digital social interaction, or at least give them the option.

Negative:

- One potential negative social impact of the website is that it may exclude people who do not have access to a computer or internet connection, or who cannot afford to purchase a

computer mouse. This could exacerbate existing social inequalities and widen the digital divide.
- Another negative social impact of our website is the inability to cater towards people of heavily reduced motor ability.

Environmental Impact:

Positive:
- The website has a positive environmental impact as it reduces the need for paper-based resources and physical classrooms, which can result in less energy use, waste, and carbon emissions associated with transportation.
- The website also allows for our users to rely less on Computer-Wise, and may allow for users to perform their work at home, resulting in less transit emissions.

Negative:
- One potential negative environmental impact of the website is that it may require significant energy consumption from the servers that host the website and from the users who access it.
- The production and disposal of electronic devices like computer mice can contribute to e-waste and other environmental issues. The release of our product will result in an increase of the computer mouse usage, equalling an increase of mouse disposal.

Economic Impact:

Positive:
- Impacts Improved employability: Our website provides adults with the necessary skills to use a computer mouse, which increases their chances of getting employed in a digital age where computer literacy is an essential skill.
- Cost-effectiveness: Our website provides an affordable and convenient way for adults to learn how to use a computer mouse without having to pay for expensive courses or travel to a physical location.

Negative:
- Dependence on technology: Our website promotes the use of technology, which can create a sense of dependence on technology among our users, leading to a decrease in their ability to perform simple tasks without the use of a computer.
- Digital divide: Our website requires access to the internet and a computer, which creates a digital divide for those who do not have access to these resources, limiting their ability to benefit from our platform.

To address these social, environmental and economic impacts, the business model canvas could include strategies such as:
Social: Offering affordable or subsidised access to computers and internet for disadvantaged communities or partnering with community organizations to provide access to computer labs or training sessions.
Environmental: Implementing energy-efficient servers and encouraging users to take energy-saving actions such as turning off their computers when not in use. The company could also work with electronic device manufacturers to promote sustainable production and disposal practices.

Economic: Ensure that our client will use the program in moderation and ensure that our user still knows how to use physical resources (pencil and paper, or other physical instruments) to ensure that our user does not become dependent on using a computer.

3. Economic Report

3.1. Type of Expenses

Table 1: Type of Expenses from Mouse-E business

Basic Cost Types		
Material	Labour	Expenses
• Vue.Js • GitHub • Visual Studio code • Bootstrap • Vite.js • Firebase • Software domain	• 1 Designer • 2 Junior software developers • 1 High experienced software developer • 1 data software developer	• Electricity • Rent • Broadcasting • Computers • Keyboards • Mouses • Cloud memory • Salaries • Water consumption • Wifi consumption • Business taxes

	Variable	Fixed
Direct	• Wifi Consumption	• Vue.js • GitHub • Visual Studio Code • Bootstrap • Vite.js • Firebase • Software domain • Computer • Mouse • Keyboard • Cloud memory

Indirect	• Electricity • Rent • Broadcasting • Water consumption	• Salaries • Start up Cost

The reason why Vue.js, GitHub, VS code, Bootstrap, Vite.js, Firebase, Software Domain are all fixed and direct types of expenses are because they are libraries and software that are directly connected towards the fabrication of Mouse-E. As for the equipment such as the computer, mouse, keyboard, we have determined that they are also fixed and direct expenses due to being involved in the creation of the software. As for the Electricity, Rent, Broadcasting and water consumption, we have determined that they are indirect and variable types of expenses because they do not solely contribute to the creation of the software and their price can vary depending on how much consumption the company uses per year. Also, prices can vary depending on inflation. As for the salaries and the start of cost, we have determined that these are indirect and fixed values because we will not hire or fire anyone and the company start-up costs are fixed. Finally, wifi consumption falls into direct and variable types of expenses because without wifi we cannot build the website and depending on the amount of wifi consumed every month can vary from downloads to web development uses.

3.2. Three Year Income Statement

In the upcoming income statement, we will assume that year 1 is flawless, Year 2 has 30% less customers and year 3 has 45% less customers hence we decreased the advertising for year 3 to be 1 time per week on CTV news.

Table 1: Income statement for Mouse-E in 2023

Income statement 2023 (year 1)		
Type	Calculation	Value
Cost for PPC	500 000 x 0.40 x 1$	200 000
Cost for Affiliation Market	500 000 x 0.40 x0.30 x 8$	480 000
Revenues Sales	200 000+ 480 000	$680 000
Cost of goods	7695+445+249.45+144.99+100	$8 634.44
Gross Profit	680 000 - 8634.44	$671 365.56
Operating expenses	312000+365560+(795*12)+360	$687 460

Operating Income	$671365.56 - $687 460	$-16 094.44
Interest expenses (Assume 6% interest rate)	0.00	$0.00
Earnings before taxes:	-16094.44-0.00	$-16 094.44
Income Expenses Rate	(Gross profit- Expenses)/Gross Profit	-2.39%
Income Taxes	$-16094.44*-0.0239	$384.657116
Net Profit	-16094.44-384.657	$-16 479.10

Table 2: Income statement for Mouse-E in 2024

Income statement 2024 (year 2)		
<u>Type</u>	<u>Calculation</u>	<u>Value</u>
Cost for PPC	500 000 x 0.40 x0.70 x 1$	$140 000
Cost for Affiliation Market	500 000 x 0.40 x0.30 x 0.70 x 8$	$336 000
Revenues Sales	60000+144000	$476 000
Cost of goods	7695+445+249.45+144.99+100	$8 634.44
Gross Profit	476 000-8634.44	$467 365.56
Operating expenses	312000+365560+(795*12)+360	$687 460
Operating Income	467 365.56 - 687 460	$-220 094.44
Interest expenses (Assume annual 6% interest rate)	0.00	$0.00
Earnings before taxes:	-220 094.44 - 0.00	$-220 094.44
Income Expenses Rate	(Gross profit- Expenses)/Gross Profit	-0.47%
Income Taxes	-220 094.44*0.0047	$1036.48

Net Profit	-220 094.44 - 1 036.48	$-221 130.92

Table 3: Income statement for Mouse-E in 2025

Income statement 2023 (year 3)		
<u>Type</u>	<u>Calculation</u>	<u>Value</u>
Cost for PPC	500 000 x 0.40 x0.55 x 1$	$110 000
Cost for Affiliation Market	500 000 x 0.40 x0.30 x 0.55 x 8$	$264 000
Revenues Sales	110 000 + 264 000	$374 000
Cost of goods	7695+445+249.45+144.99+100	$8 634.44
Gross Profit	374 000-8634.44	$365 365.56
Operating expenses	52000+365560+(795*12)+360	$427 460
Operating Income	365 365.56- 427 460	$-62 094.44
Interest expenses (Assume 6% interest rate)	0.00	$0.00
Earnings before taxes:	-62094.44- 0.00	$-62 094.44
Income Expenses Rate	(Gross profit- Expenses)/Gross Profit	-0.17%
Income Taxes	-62094.44* -0.0017	105.53
Net Profit	-62094.44-105.53	$-62 199.97

Total Net Profit over the 3 years: $-299 809.99

Hence, with the assumption we have made, we can conclude that after 3 years, this business is a non-profitable business. However, we will still do a NPV analysis in order to determine more information from this business.

3.3. NPV Analysis for Expenses and Income

Break Even Point: Assuming 6% annual interest
Year 1
Assuming 500 000 website visitors/year
Projected pre-tax profits being 671 365.56

Profit per visitor = 671 365.56/500 000 = 1.3427
Therefore from each website visitor, we will profit $1.3427.

Operating expenses = $687 460

Break even point = operating expenses/profit per visitor = 687 460/1.3427 = 511 998 visitors to break even, based on annual operating expenses and projected website traffic.

Year 2
Assuming 500 000 website visitors/year
Projected pre-tax profits being $711 647.50

Profit per visitor = 711 647.50/500 000 = 1.4233
Therefore from each website visitor, we will profit $1.4233.

Operating expenses = $728 707.60

Break even point = operating expenses/profit per visitor = $728 707.60/1.4233 = 511 97 visitors to break even, based on annual operating expenses and projected website traffic.

Year 3
Assuming 500 000 website visitors/year
Projected pre-tax profits being $754346.35

Profit per visitor = 754346.35/500 000 = 1.5087
Therefore from each website visitor, we will profit $1.5087

Operating expenses = $427 460

Break even point = operating expenses/profit per visitor = $427 460/1.5087 = 283 330 visitors to break even, based on annual operating expenses and projected website traffic.

With these projections, we are expecting to become profitable within the third year of operation.

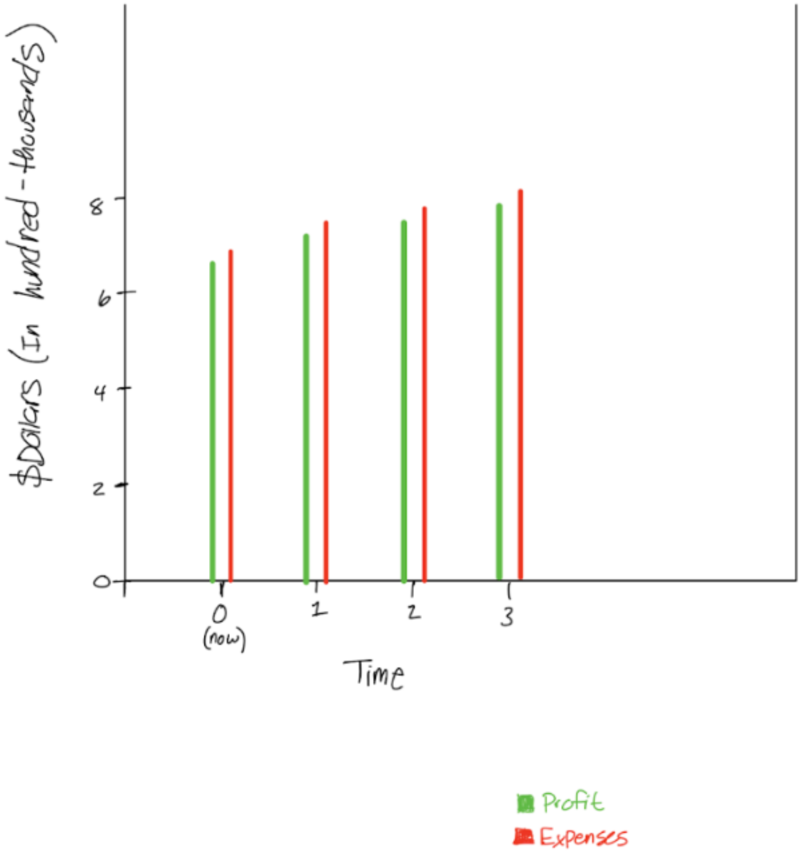


Figure 1: Cash Flow Analysis for Mouse-E Company

3.4. Economics Report Assumptions

Since our target market is elderly people who do not know how to use a mouse, we determined through thorough research and a few assumptions that 500,000 of the 7,000,000 elderly people in Canada do not know how to use a mouse. Therefore this is our target market and seeing as there are no other products that teach people who are elderly and disabled how to use a mouse, our market demand is simply the ones that would like to learn which is roughly 7% of the 7,000,000 people. As well as due to the non-existent competition in our market stemming from all of the software for mouse skills applications that are addressed towards children. The market space that we would own as much of the market that we can reach through our ads which is likely 200,000 people or 40% of our market demand. Based on the benchmarking that we have done previously; similar products are being downloaded for completely free and due to our elderly audience we do not want to monetize our website by running advertisements that may come across as untrustworthy or scam-like. Due to this, we have opted for an affiliate marketing approach where we provide pop-ups after completing various specific real-world exercises. An example of this is shown when the user completes the “Outlook Email Exercise,” they will be provided a pop-up that says something to the effect of “Did you like that emailing software?? If so, try the full version out yourself by purchasing Microsoft 365!” The user will then be provided a download link that tells Microsoft that they came from our site which would give us a portion of the sale likely to be around $11.00 CAD. We have conducted market research to find that about 60,000 (or 30% of the 200,000 users) people will actually go forward and purchase Microsoft 365 from our affiliate link. This shows that even though our price per unit sold is $0.00, we do in fact have a sound monetization strategy that should bring in at least $660,000 if we only run this affiliate plan for just our Microsoft Outlook exercise.

4. Intellectual Report

1. Patent: US Patent No. 8,219,201, titled "Mouse teaching device and method." This patent covers a device and method for teaching computer mouse skills to individuals with physical or cognitive disabilities. The device includes a touchpad that simulates the movement and click functions of a computer mouse, and the method includes a series of progressively more challenging mouse skill exercises. This patent provides protection for the specific device and method described in the patent, preventing others from making, using, or selling identical or substantially similar devices or methods without permission from the patent holder.

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4.1. Importance of Intellectual Property

To abide by the laws of the patent, we need to ensure that our product is not substantially similar to the product protected in US Patent No. 8,219,201. This is important to remember whenever creating our product as, even though we may not have purposely tried to copy an existing product, we may infringe on an existing patent. This poses a legal constraint, as we need to stay away from existing products with existing patents, and ensure our product is different enough to follow patent laws.

We are, however, able to use *Creative Commons Attribution - NonCommercial - ShareAlike 4.0 International License* to our advantage. We are able to use this copyright to our advantage. As our product is not being made for profit, and is used for educational purposes, we are able to use resources (such as photos and videos) with this licensing in our product. However, as this licensing offers legal protection in the context of this project, it would not apply in a commercial setting. If we were to profit off our product, we would need to find open-source resources with no restriction.

5. Wrike Gantt Snapshot

https://www.wrike.com/frontend/ganttchart/index.html?snapshotId=ruNBeYuFuDcfGHVXwe8r2QBC5of3H2TX%7CIE2DSNZVHA2DELSTGIYA

6. Conclusion

In conclusion, based on various data points, thorough research and assumptions, the Mouse-E product, after developing to a global scale, will in fact not be profitable. However, this is okay with the founders of Mouse-E as their main goal is to provide an easier, affordable and non-demeaning way of teaching elderly people and people with disabilities how to successfully use a mouse to complete daily tasks. This does, however, make the business not sustainable, this being said, Mouse-E is an extremely attractive company to be bought out as it is covered legally through the “Creative Commons Attribution-Non-commercial-ShareAlike 4.0 International License” copyright law, and it is a philanthropy geared company that can become profitable if employees are given more time, experience and more efficient use of resources like marketing money and payroll money.

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