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Although the cultural education industry for children flourished from the late 1980s to the early 1990s, this was when Taiwan's stock markets were soaring. Subsequently, this sector was affected by a slow economy and low birth rate in the late 1990s; presently it is still developing due to market demand and seized superiorities.

News media once evaluated the superiorities of this cultural education industry: zero inventory, a lesser amount of capital investment, lower risk compared to other industries; acceptance of tuition fees in advance, cash income, no risk on bad debts; accepting tuition fees monthly, seasonally or annually, a stable growing income, no obvious busy or off season like the catering or service industries; less affected by the slow economy; customers are mostly students and their parents, so the relationship with the customer is simple, and harmful social parties are not needed; the profit balance period is shorter, there is a faster return on investment; the social image is good, so it's easier to accumulate social status and resources, etc.

As the cultural education industry observed, Taiwan started to implement the Grade 1-9 Curriculum in 2001, so parents were able to focus more on their children's demands for comprehensive learning. According to a survey conducted by "CommonWealth magazine", a family with children attending elementary school would spend at least extra \$6000 NTD on average each month on tuition. This means that the market for tuition (aka the cultural education industry) is still quite large, and can be estimated at about one hundred billion NTD (New Taiwan Dollars).

The most popular subject taught in the cultural education industry is English. On the other hand, the attraction of the abacus mental arithmetic class, which calls for "empowering mental potential", has been declining, since integrating with innovative teaching and new concepts must conform to children's demands and parents' expectations nowadays.

Wang believed that parents hope their children will have a successful future, so he had a vision for the tuition market in China,

not just in Taiwan. As Wang estimated, China's population is over 1.3 billion. Under the One Child Policy, the Chinese have come to be especially focused on their children's education. Moreover, the educational budgets for children not only come from their parents, but also their grandparents. Therefore, they're especially willing to invest more in their children. They want their children to learn various skills in order to allow them to be competitive as early as possible. Therefore, there are many opportunities in China to invest in many kinds of industries, such as business, cultural education and the service industries.

In 2009, Wang Sen-liang joined the "CMA" to help expand its international enterprise system. After conscientious and careful marketing surveys and research, he created a comprehensive report of "CMA Franchises Enterprise" in July of that year, introducing the basic structure of the "Franchises Enterprise System" and a draft on the CMA's future franchise system as a reference for operation and management inside the CMA.

Its contents included the basic concepts, classification, standards and contracts for franchises, the current status of cultural education franchises in Taiwan, the process of general franchise operation, the current status of the CMA and details on the future CMA franchise system. The report built a more comprehensive structure for the operation and management of the CMA.

Coming about ten years after Tai Chiang Ching expanded his enterprise overseas, the report hoped to absorb more levels of feedback in order to carry out more integral enterprise management operation. Since Taiwan's Education Bureau had by then extended the age of learning to three-year-olds, the CMA further planned to research and develop the technology of touch multimedia teaching and remote teaching in order to gradually push the CMA enterprise system into the next decade.

Resources:

Advantages of Abacus and Mental Arithmetic (Information based on the website of Tai Chiang Ching's CMA). You-ming Publisher. Internet Re