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«Innovation Management and Entrepreneurship»

Postgraduate Dissertation

«Business Plan for the Establishment of a Foreign School for
People with Learning Disabilities»

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Η παρούσα εργασία αποτελεί πνευματική ιδιοκτησία του φοιτητή («συγγραφέας/δημιουργός») που την εκπόνησε. Στο πλαίσιο της πολιτικής ανοικτής πρόσβασης ο συγγραφέας/δημιουργός εκχωρεί στο ΕΑΠ, μη αποκλειστική άδεια χρήσης του δικαιώματος αναπαραγωγής, προσαρμογής, δημόσιου δανεισμού, παρουσίασης στο κοινό και ψηφιακής διάχυσής τους διεθνώς, σε ηλεκτρονική μορφή και σε οποιοδήποτε μέσο, για διδακτικούς και ερευνητικούς σκοπούς, άνευ ανταλλάγματος και για όλο το χρόνο διάρκειας των δικαιωμάτων πνευματικής ιδιοκτησίας. Η ανοικτή πρόσβαση στο πλήρες κείμενο για μελέτη και ανάγνωση δεν σημαίνει καθ' οιονδήποτε τρόπο παραχώρηση δικαιωμάτων διανοητικής ιδιοκτησίας του συγγραφέα/δημιουργού ούτε επιτρέπει την αναπαραγωγή, αναδημοσίευση, αντιγραφή, αποθήκευση, πώληση, εμπορική χρήση, μετάδοση, διανομή, έκδοση, εκτέλεση, «μεταφόρτωση» (downloading), «ανάρτηση» (uploading), μετάφραση, τροποποίηση με οποιονδήποτε τρόπο, τμηματικά ή περιληπτικά της εργασίας, χωρίς τη ρητή προηγούμενη έγγραφη συναίνεση του συγγραφέα/δημιουργού. Ο συγγραφέας/δημιουργός διατηρεί το σύνολο των ηθικών και περιουσιακών του δικαιωμάτων.



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I am deeply grateful....

...to my parents, for their constant encouragement throughout this process. Without them,

I wouldn't have made it this far.

*...to my supervising professor, Dr. Kotsios Panagiotis, whose insightful comments served
as a light in the fog, clarifying the landscape for me and guiding me clearly throughout*

this journey from the beginning of this MSc Program until today.

*...and finally...to my two sons, Dimitris and Victoras, to whom I dedicate this work, as
they are my motivation and my strength to overcome every obstacle and keep*

going.....for them....

.....

“Obstacles are those frightful things you see when you take your eyes off your goals.”

Henry Ford

Abstract

The paper examines the conception, design, and implementation of a strategic **business plan** for an innovative language laboratory specifically designed for people with **Specific Learning Disabilities/Difficulties (SpLDs)**. Specific learning difficulties are defined by **non-visible** elements that affect a student's variable performance, encompassing dysgraphia, dyscalculia, dyslexia, dysorthographia, as well as issues related to coordination, attention, and clumsiness. In a rapidly evolving socioeconomic landscape where proficiency in foreign languages is crucial and the standards for language competency, particularly in our nation as will be elaborated upon are rigorous, individuals with SpLDs should be offered equal opportunities in foreign language education. The project aims to formulate a business plan for establishing an innovative educational environment grounded in personalized and differentiated learning methodologies, metacognitive principles (self-directed learning), and digital tools to guarantee equitable access and enhance the learning experience for people with SpLDs. The start-up, named **MetaLingo Lab**, promotes its distinctive teaching methodology in contrast to traditional foreign language institutions, focusing on empathy and self-regulation in the learning process. The essential components of its business plan are outlined and examined through:

- Examination of the external environment of this specified sector
- Strategic analysis and goal execution timeline
- Analyzing the purchasing intentions of eleven prospective customers with distinct attributes via semi-structured interviews to construct the company's 4P marketing framework
- Developing a strategy for developing and enhancing the services offered by the company
- Conducting financial planning incorporating diverse sustainability scenarios and strategies to augment profitability
- Risk identification

The purpose is to determine the opportunities, risks, and fundamental competitive advantages of the firm and to formulate explicit and objective judgments on its viability. The establishment of such a firm underscores the necessity of socially responsible

entrepreneurship via alternate teaching methods for a specific population while simultaneously laying the groundwork for sustainability through innovation and pedagogical differences.

Keywords

Foreign Language Education, Specific Learning Difficulties, Business Plan, Start-up

«Επαγγελματικό Πλάνο για την Ίδρυση Ινστιτούτου Εκμάθησης Ξένων Γλωσσών για Παιδιά με Μαθησιακές Δυσκολίες»

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Περίληψη

Στην εν λόγω εργασία εξετάζεται η σύλληψη, η σχεδίαση και η ανάπτυξη στρατηγικού επιχειρηματικού πλάνου ενός καινοτόμου γλωσσικού εργαστηρίου προσανατολισμένο στις ανάγκες μαθητών με **Ειδικές Μαθησιακές Δυσκολίες (ΕΜΔ)**. Ως Ειδικές Μαθησιακές Δυσκολίες ορίζονται οι **μη εμφανείς** αιτίες διαφορετικής επίδοσης ενός μαθητή όπως η δυσγραφία και η δυσαριθμσία επίσης αναγνωστικές δυσκολίες όπως η δυσαναγνωσία και η δυσλεξία καθώς και προβλήματα συντονισμού, διάσπασης προσοχής και αδεξιότητας. Σε ένα δυναμικά μεταβαλλόμενο κοινωνικοοικονομικό πλαίσιο όπου η εκμάθηση ξένων γλωσσών είναι μείζονος σημασίας και οι απαιτήσεις στα επίπεδα γλωσσομάθειας ειδικά για την χώρα μας όπως θα δούμε παρακάτω, είναι αυστηρές και διακρίνονται από υψηλά πρότυπα, οι άνθρωποι με ειδικές μαθησιακές δυσκολίες θα πρέπει να έχουν ίσες ευκαιρίες στην ξενόγλωσση εκπαίδευση. Το έργο αποσκοπεί στην ανάπτυξη ενός **επιχειρηματικού σχεδίου** για την δημιουργία ενός καινοτόμου εκπαιδευτικού περιβάλλοντος βασιζόμενο σε μεθόδους εξατομικευμένης και διαφοροποιημένης μάθησης, στις αρχές της μετάγνωσης (αυτοκατευθυνόμενη μάθηση) και σε ψηφιακά εργαλεία με σκοπό την εξασφάλιση ισότιμης πρόσβασης και αναβαθμισμένης-αποδοτικότερης μαθησιακής εμπειρίας για άτομα με ειδικές μαθησιακές δυσκολίες. Η εν λόγω νεοφυής επιχείρηση με την επωνυμία **Metalingo Lab**, τονίζει την διαφορετική της εκπαιδευτική προσέγγιση σε σχέση με τα συμβατικά κέντρα ξένων γλωσσών βασιζόμενη στην **ενσυναίσθηση** και στον **αυτοέλεγχο** στην μαθησιακή διαδικασία. Στην ανάπτυξη του παρόντος επιχειρηματικού σχεδίου περιγράφονται και αναλύονται τα βασικότερα στοιχεία που το συνθέτουν μέσω :

- Ανάλυσης του εξωτερικού περιβάλλοντος του εν λόγω κλάδου
- Ανάλυσης στρατηγικής και διάγραμμα υλοποίησης στόχων

- Χαρτογράφησης της πρόθεση αγοράς έντεκα δυνητικών πελατών με συγκεκριμένα χαρακτηριστικά μέσω ημιδομημένων συνεντεύξεων με σκοπό τη σύνθεση του 4P μοντέλου μάρκετινγκ της εταιρίας
- Διαμόρφωσης πλάνου ανάπτυξης και βελτίωσης των παρεχόμενων υπηρεσιών της επιχείρησης
- Χρηματοοικονομικού σχεδιασμού με εφαρμογή διαφόρων σεναρίων βιωσιμότητας για την εταιρία και μεθόδους αύξησης κερδοφορίας
- Εντοπισμού κινδύνων

Σκοπός είναι να εντοπιστούν οι ευκαιρίες, τα ρίσκα και το σημαντικό ανταγωνιστικό πλεονέκτημα της εταιρίας και να αποτυπωθούν σαφή και αντικειμενικά συμπεράσματα για τη βιωσιμότητά της. Επιπρόσθετα μέσω της προσπάθειας ίδρυσης μιας τέτοιας εταιρίας αναδεικνύεται η ανάγκη για κοινωνικά υπεύθυνα επιχειρηματικότητα μέσω εναλλακτικών πρακτικών διδασκαλίας για άτομα που τις χρειάζονται και θέτονται βάσεις για βιωσιμότητα μέσω καινοτομίας και παιδαγωγικής διαφοροποίησης.

Λέξεις – Κλειδιά

Ξενόγλωσση Εκπαίδευση, Ειδικές Μαθησιακές Δυσκολίες, Επιχειρηματικό Πλάνο, Νεοφυής Επιχείρηση

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List of Abbreviations & Acronyms

ADHD	Attention Deficit/Hyperactivity Disorder
AI	Artificial Intelligence
CEFR	Common European Framework of Reference for Languages
CLIL	Content and Language Integrated Learning
CPD	Continuing Professional Development
DSM	Diagnostic Statistic Manual
EFKA	Unified Social Security Fund (Eniaios Foreas Koinonikhs Asfalis)
EL. STAT	Elliniki Statistiki Yphresia
EKPA	Ethniko Kapodistriako Panepistimio
EKKE	Ethniko Kentro Koinwnikwn Erevnwn
FL	Foreign Language
FLLC	Foreign Language Learning Center
GEMI	General Commercial Registry (Geniko Emporiko Mhtroo)
IEP	Individualized Education Program
IPA	Interpretative Phenomenological Analysis
ISCED	International Standard Classification of Education
ISCED 0	International Standard Classification of Education _Early childhood Education
ISCED 1	International Standard Classification of Education _Primary Education
ISCED 2	International Standard Classification of Education _Lower Secondary Education
ISCED 3	International Standard Classification of Education _Upper Secondary Education
KEDASY	Kentra Diepistimonikis Axiologhshs Symvouleftikis kai Ypostirixis (Centers for Interdisciplinary Assessment, Counseling, and Support)
NLP	Neuro Linguistic Programming
OAEE	Social Security Organization for the Self-Employed (Organismos Asfalis Eleftherwn Epaggelmatiwn)
OECD	Organization for Economic Co-operation and Development
PIMS	Profit Impact of Market Strategies
PISA	Program for International Student Assessment

RQ	Research Questions
SpLDs	Specific Learning Difficulties
TALIS	Teaching and Learning International Survey
VoC	Voice of Customer
VR	Virtual Reality

Country Codes

EU European Union

Member States

BE	Belgium
BE fr	Belgium – French speaking Community
BE de	Belgium – German-speaking Community
BE nl	Belgium – Flemish speaking Community
BG	Bulgaria
CZ	Czechia
DK	Denmark
DE	Germany
EE	Estonia
IE	Ireland
EL	Greece
ES	Spain
HR	Croatia
IT	Italy
CY	Cyprus
LV	Latvia
LT	Lithuania
LU	Luxembourg
HU	Hungary
MT	Malta
NL	Netherlands
AT	Austria

PL Poland
PT Portugal
RO Romania
SI Slovenia
SK Slovakia
FI Finland
SE Sweden

European Free Trade Association and candidate countries

AL Albania
BA Bosnia and Herzegovina
CH Switzerland
IS Iceland
LI Liechtenstein
ME Montenegro
MK North Macedonia
NO Norway
RS Serbia
TR Türkiye

Other Codes

(:) or : Data not available, x Not participating in the data collection, (-) or - Not applicable

1. Introduction

In the last five years, there has been an increasing recognition of people with specific learning difficulties. This occurrence is documented in several scientific, educational, and statistical literature. It pertains to the improved recognition of occurrences that may have previously remained unnoticed. One in five children globally are considered to have specific learning challenges, with dyslexia being the most prevalent (Dyslexia statistics & facts, 2025)¹. Students who have specific learning disabilities exhibit average or even exceptional intellect (APA, 2013), although they encounter challenges in comprehending written language and experience more problems in reading relative to their peers. Consequently, these individuals encounter challenges in particular information processing mechanisms, such as phonological awareness and short-term memory, as they demonstrate differentiated rather than deficient brain function, primarily in the left hemisphere regions associated with language and reading (Fletcher et al, 2007). This group of people has equal rights to education as all others. The concept of equality should not solely emphasize an equitable distribution of resources but must also encompass and guarantee meaningful equality of opportunities through customized instruction, individualized programs, and suitable educational methodologies. Educational institutions, including schools, foreign language centers, and tutoring facilities, should not impose exclusionary criteria; rather, they should serve as inclusive environments where every student, irrespective of their individual learning differences, may realize and achieve their full potential.

Research reveals that children who have specific learning disabilities have various challenges in both school environments and the acquisition of foreign languages (Rontou, 2010). Inadequate and incorrect teaching methodologies, insufficient instructor expertise, peer comparison, fear of failure, and other factors may lead students to discontinue their foreign language studies, perhaps hindering them from finishing their studies. Greece, along with Iceland, are the two European countries that set the fundamental standard of proficiency in English regarding the primary foreign language at the C1 and C2 (competence) levels, as per the Common European Framework of Reference for Languages,

¹ <https://www.kutestkids.com/blog/dyslexia-statistics-facts>

CEFR (European Commission / EACEA / Eurydice 2021b). In this context, the present study examines the creation of **a business plan** for a startup focused on teaching foreign languages to individuals with specific learning difficulties with the objective of offering them customized language learning opportunities.

This work is structured, in addition to **Chapter 1** of the introduction, into four principal chapters. **Chapter 2** presents a literature review of the issue through publications, research, and scientific sources. The literature research delineates **i)** the definition and goal of building a business plan **ii)** the significance of acquiring foreign languages and the outcomes of the Eurydice project **iii)** the framework of the Greek market for the delivery of educational services for general education and foreign languages and **v)** there is a reference to individuals with specific learning difficulties. The term "specific learning difficulties" is defined with reference to dyslexia as the most frequently occurring learning difficulty, both inappropriate and suitable teaching methods for these cases are outlined, and there is also a reference to the initiative of the European Commission for educational systems and Greek legislation in relation with the actual situation in Greece.

In **Chapter 3** the research methodology is presented describing the fundamental elements of constructing a business plan and the process of acquiring information. In a nutshell, these are:

- The Executive Summary of the Business
- The Company
- The Market and the Industry
- Strategy
- Marketing Plan and Activities
- Design and Development Plan
- Human Resources and the Management Team
- Financial Analysis
- Funding Sources
- Risks

In the **4th Chapter**, the findings of the study are presented, and each key component that forms the business plan for MetaLingo Lab is integrated.

In the **5th final Chapter**, a quick review of the research and its aims is provided, the key results, its limits, and suggestions for future research are outlined.

2. Literature Review

2.1 Business Planning

2.1.1 Concepts and Definitions

Timmons and Spinneli (2006) and Busenitz et al. (2014) assert that entrepreneurship is a long-lasting, complicated, and dynamic process encompassing a sequence of business operations designed to secure external resources, capitalize on identified possibilities, and ultimately establish a new enterprise. It is fundamentally a process of comprehensive analysis through which every company identifies potential possibilities and methods that will facilitate its future growth. Business planning is often described in many articles as how entrepreneurs express their current situation and future goals, including finding and using opportunities, deciding how to use resources, and coordinating business activities to keep the business running well (Sexton and Bowman-Upton, 1991). Business planning entails the gathering and analysis of information, assessment of required tasks, formulation of strategy, and risk management in funding development. In a nutshell, it functions as the **strategic roadmap** for the business's future (Κώτσιος, 2024). It is very crucial to point out that the business plan is not a guaranteed recipe for success, an application for financial funding, or a set of financial projections.

According to Moilanen (2007), historically and currently, statistics, accounting, and numerical representations have served as instruments for conveying information across various organizations. However, these strategies are particularly beneficial when organizations have a historical background. Startups, regarded as the primary catalyst of entrepreneurship, lack previous data; thus, they depend on financial projections incorporated and examined inside a company plan. Knowledge is generated and disseminated by organized business plans that establish communication channels with important stakeholders, investors, banks, governmental agencies, prospective partners, and mentors or accelerators (Hormozi et al., 2002; Delmar and Shane, 2003). For startups, the translation of information and the transmission of elements to external partners through a business plan is an essential priority and constitutes a significant commercial process (Aureli et al., 2019).

The business plan serves as the principal financial mechanism for delineating the current state and future direction of a company, since it is often regarded by potential investors as the initial criterion for determining investment decisions (Mason and Stark, 2004; Chang, 2016). This economic tool facilitates the maturation process that enables the evolution of an original idea into a finalized strategy (Ferrerias-Garcia et al., 2019). According to Hormozi et al. (2002), a business plan converts knowledge from diverse domains (marketing, finance, and market) into a refinement process that enhances the probability of success for a new venture, necessitating updates and modifications in accordance with business development (Karlsson and Honig, 2009).

The Business Plan's Objective

Although developing a business plan generates concern for many entrepreneurs, a well-constructed business strategy may provide significant advantages for the enterprise (Arkebauer, 1995). The objective of a business plan is to provide comprehensive data regarding the functioning of the enterprise within the existing market. O'Connor (1998) asserts that recording corporate operations in writing assists in identifying future issues and devising remedies without real-world repercussions. The business plan articulately reflects the objectives throughout the whole firm, ensuring sustained focus on them and serves as a benchmark for recognizing accomplishments and identifying areas for enhancement. It is essential to clarify that a business plan should not just serve as a launch instrument but should function as a repository for the ongoing evaluation of success and the elucidation of the company's future objectives. Hamel and Prahalad (1996) emphasize the importance of strategic architecture, contending that a corporation needs a future vision (industry viewpoint) and must develop a plan, which is delineated by comprehensive goals and key competencies, to achieve that vision. Crawford-Lucas (1992) states that while a robust business strategy is not a panacea for success, it significantly mitigates the risk of failure.

2.1.2 Research of Correlation between Company Performance and Business Planning

According to Orser et al. (2000), the existence of a business plan fundamentally connects the enterprise's performance and expansion. Their research involved the analysis of 991 organizations categorized by staff count (<5, 5-9, 10-19, >20) and overall revenue (micro,

mini, small, and medium-sized industries) derived from biannual financial reports. The study revealed an association between performance and the presence of a business plan, with 49% of growth-oriented enterprises and approximately 30% of descending enterprises employing such plans. Furthermore, it was demonstrated that no proportionate correlation existed between the age and size of the enterprises, since the emerging firms were younger than their non-emerging counterparts. Brinckmann et al. (2010) examined the economic outcomes of business planning in nascent enterprises versus established ones. Their comprehensive evaluation of 46 research studies demonstrated that business planning improves performance in small businesses, with more significant effects observed in established enterprises.

2.1.3 Assessment of prospects through business planning

Identifying the necessary questions for the entrepreneur to cultivate an opportunity, alongside the accessible resources and the engaged team, enables the transformation of an idea into an opportunity and eventually into a business plan (Ardichvili, Cardozo & Ray, 2003; Timmons and Spinelli, 2007). The establishment of the business strategy facilitates the development of opportunities. Certain authors underscore the potential for assessing prospects through a business plan (Delmar et al, 2003), whilst others accentuate the significance of the business plan in differentiating viable from non-viable propositions. (Wyckham and Wedley, 1990).

“A good business plan must be developed in order to exploit the defined opportunity”
(Hisrich et al., 2008).

Figure 1 illustrates the pressing necessity for the current study, emphasizing the creation of opportunities via the development of a business plan that enables, transforms, or enhances a business idea into an opportunity while also documenting the significance of a business plan for prospective entrepreneurs.

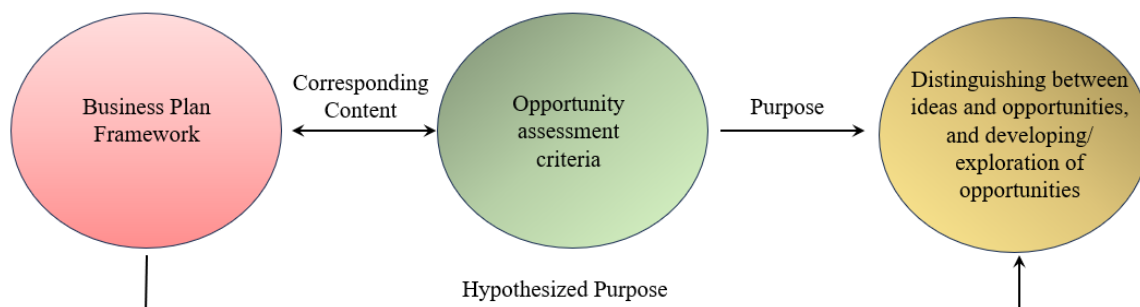


Figure 1. Visual Representation of the Study's Purpose (Botha and Robertson, 2014)

The following part will examine the significance of foreign language acquisition and the influence on educational systems at the European level, as the findings will underpin the previously mentioned business concept to be elaborated upon in the business plan of this research.

2.2 Foreign Language Education

2.2.1 Multilingualism

Recent research on the linguistic landscape of cities globally illustrates the multilingualism of the environment (Gorter 2006; Backhaus 2007). Our communication in multicultural circumstances is multisensory and multilingual, necessitating an embrace of the term "multi," which is crucial for fostering appreciation for variety. Europe uses multiple languages for practical and economic reasons, while also respecting the language rights of its citizens and stressing the need for social cohesion in a federation with many national languages that can't be ignored or wiped out (Dendrinos, 2012). The capacity of individuals to operate proficiently in a multilingual, multimodal context benefits their personal interests through good intercultural communication (Hubackova, 2016) as well as the economic and political interests of Europe. Consequently, foreign language education focused on multilingual literacy is considered highly essential.

2.2.2 The Importance of Foreign Language (FL) Learning

According to Chiswick and Miller (1995, 2007) and Chiswick (2009), competence in foreign languages is considered an economic asset in recent decades and a component of human capital. The scientific literature has proposed a variety of theories regarding the positive correlation between foreign language proficiency (Di Paolo & Tansel, 2013).

- Enough fluency in foreign languages positively influences productivity by enhancing communication efficacy.
- Knowledge of foreign languages can facilitate access to esteemed employment opportunities linked to enhanced benefits. (Chiswick and Miller 2009, Quella and Rendon 2012)
- Bialystok (1999) and Adesope et al. (2010) assert that bilingual people are better at managing their attention, switching between tasks, being creative, being flexible, and coming up with original solutions.
- Recent research indicates that studying foreign languages enhances brain function and provides cognitive advantages. Learning a foreign language increases the brain's efficiency in performing various functions. Studies indicate that acquiring foreign languages can delay the beginning of Alzheimer's symptoms by 4 to 5 years (Kioko, 2016). Olsen and Brown (1992), Cooper (1987), and Cooper et al. (2008) have shown that children who acquire foreign languages surpass their peers who do not, exhibiting superior oral proficiency and, surprisingly, enhanced performance in the mathematical parts of standardized assessments.

Competence in languages is a genuine portal to enhanced experiences and chances in life, functioning as a sophisticated instrument that enables individuals to cultivate meaningful interactions with one another. Languages strongly impact individual and societal identities, and a democratic society promotes linguistic variety. The European Commission, with the introduction of the Union of Skills, highlighted that genuine multilingual competency significantly influences European citizens' capacity to access educational, training, and job

opportunities throughout Europe (European Education Area, 2025). Literacy² and multilingual³ competencies are, in fact, two of the eight essential competencies for lifelong learning outlined in the European Reference Framework (Almeida and Costa, 2014). The significance and methodology of acquiring foreign languages vary among countries. The following study examines the principal findings of the Eurydice project, a significant effort of the European Union focused on the examination of the architecture and functioning of various educational systems throughout European countries.

2.2.3 Network Eurydice

The network offers comparative thematic analyses, indicators, and statistical data, fostering understanding, collaboration, trust, and mobility across nations at both European and international levels. It consists of 40 national entities situated in the 37 nations participating in the EU's Erasmus+ program. (27 EU member states, Albania, Bosnia and Herzegovina, Iceland, North Macedonia, Liechtenstein, Montenegro, Serbia, Norway, Switzerland, and Turkey). The Executive Agency for Education, Audiovisual, and Culture of the EU in Brussels oversees and administers the network (Eurydice, European Commission).

In 2002, during the EU heads of state summit in Barcelona, the ambitious objective of providing every student with instruction in two foreign languages was initially expressed. The matter was reexamined and deliberated upon in May 2019 at the council, resulting in a more extensive recommendation urging member states to investigate methods to assist all young individuals in proficiently utilizing a second foreign language prior to completing secondary education, while also promoting the acquisition of a third language to facilitate satisfactory fluency in interactions. The Council's suggestion seeks to transform the perspectives of politicians and education professionals to embrace innovative and inclusive

² Literacy enables individuals to comprehend, articulate, generate, and analyze thoughts, emotions, facts, and viewpoints in both written and spoken formats, serving as the cornerstone for further learning and language engagement (European Council 2018)

³ Multilingual competence is described as the proficient capacity to utilize various languages for communication purposes. The Council of Europe employs the word "plurilingualism" to denote an individual's capacity to utilize many languages, while the European Union's official publications use "multilingualism" to refer to both individual competencies and societal contexts. This confusion is partially attributable to the challenge of differentiating between the phrases "plurilingual" and "multilingual" in languages beyond English and French (European Council, 2018).

teaching techniques and practices. The objective is to improve the comprehensive language proficiency of pupils in all languages, both foreign and native, particularly for children from multilingual households (Birch et al., 2023).

The First European Survey on pupils' foreign language competencies revealed that:

- Merely 45% of the 15-year-old participants achieved the independent user level B1/B2 on the Common European Framework of Reference for Languages (CEFR) in their initial foreign language evaluation.
- 25% of these participants progressed to a second foreign language, attaining the requisite proficiency level.
- 14% of the students failed to achieve the basic user level A1 according to CEFR in the first foreign language.
- 20% similarly did not attain the A1 level in the second foreign language. (European Commission, 2012)

Key statistics will be represented of the Eurydice Network, derived from Eurostat data for the year 2020-22 and two international surveys conducted by the OECD: the PISA 2018 (Programme for International Student Assessment) and TALIS 2018 (Teaching and Learning International Survey), focusing on essential indicators related to foreign language education in Europe. The reports mostly concentrate on basic (ISCED 1) and secondary education (lower and upper, ISCED 2-3).

2.2.4 Participation in Foreign Language Education

Figure 2 focuses on an age group within ISCED 1 for the learning of **at least one** foreign language, while Figure 3 presents the proportion of pupils acquiring **0, 1, 2, or more languages** relative to the total student population overall years of ISCED 1. Hence, the division is calculated by the total number of pupils over all primary school years for Figure 2 or by a single age for Figure 3.

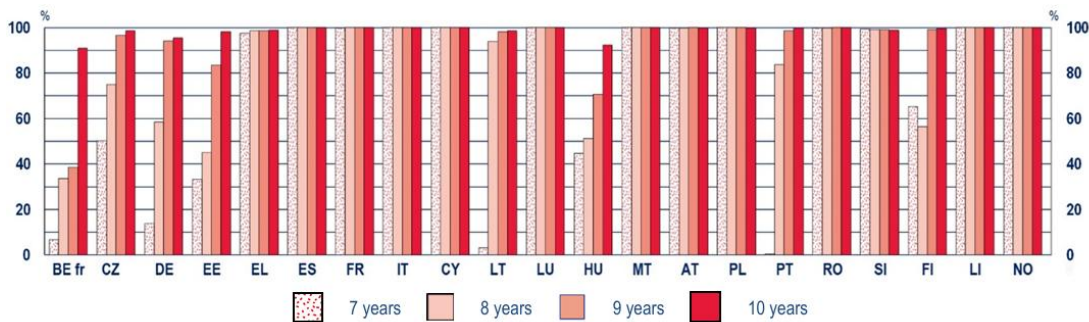


Figure 2. % Ratio of students acquiring knowledge in at least one foreign language throughout elementary school (ISCED 1), grouped by age (Eurydice, 2020 calculations, based on non-published Eurostat/UOE data)

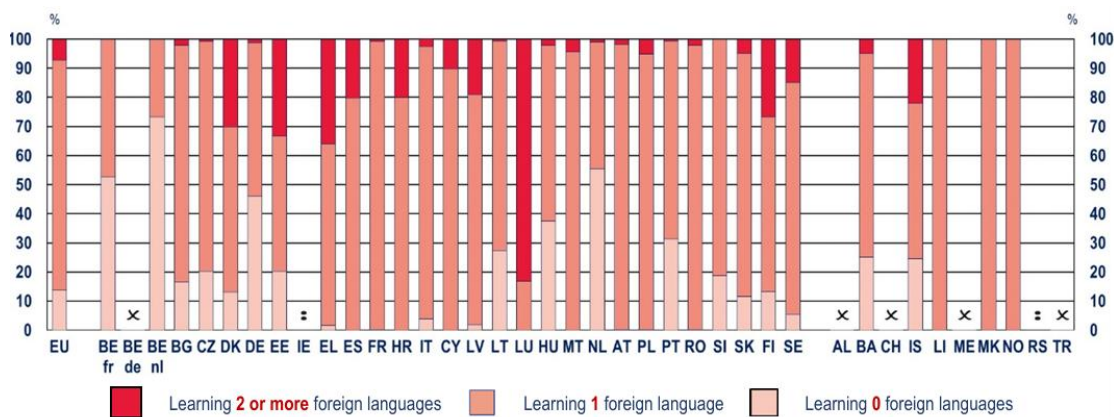


Figure 3. % Ratio of students studying two or more foreign languages in primary school (ISCED 1), categorized by the number of languages (Eurydice, 2020 based on Eurostat/UOE data [educ_uoe_lang02])

It's encouraging that Greece (EL) has commendable percentages in both instances relative to other nations. In Figure 3, Luxembourg (LU) dominates, with over 80% of children acquiring proficiency in two or more languages throughout primary education. Greece (EL) has a rate of roughly 36%, while Belgium - Flemish Community (BE nl) and Belgium - French Community (BE Fr) have a percentage of pupils between 50% and 73% who **do not study** any foreign language. The average ratio for Europe (EU), as indicated by the first column, is < 10% for learning 2 or more languages, approx. 12% for learning no Foreign Language and the majority of 80% of the students are learning one foreign language (ISCED 1).

Figure 4, reveals that Greece (EL) exhibits an exceptionally high proportion of secondary school (ISCED 2) pupils studying two or more foreign languages, exceeding 95%, whereas

Belgium (BE) and Austria (AT) report 0% and less than 10%, respectively. The average ratio for Europe (EU), as indicated by the first column, is **60%**.

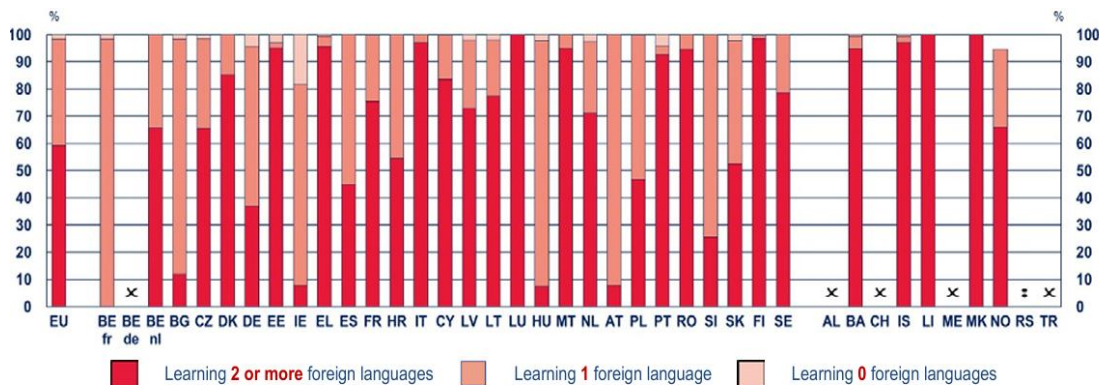


Figure 4. % Ratio of students studying two or more foreign languages in secondary school (ISCED 2), categorized by the number of languages (Eurydice, 2020 based on Eurostat/UOE data [educ_uoe_lang02])

According to Figure 5, the percentage of students enrolled in at least one foreign language , although Greece (EL), Sweden (SE), Finland (FI), Latvia (LV), Romania (RO), Portugal (PT), and Denmark (DK) had a rise of at least 15%. Only Germany (DE) reported a decrease in the proportion of up to 15%.

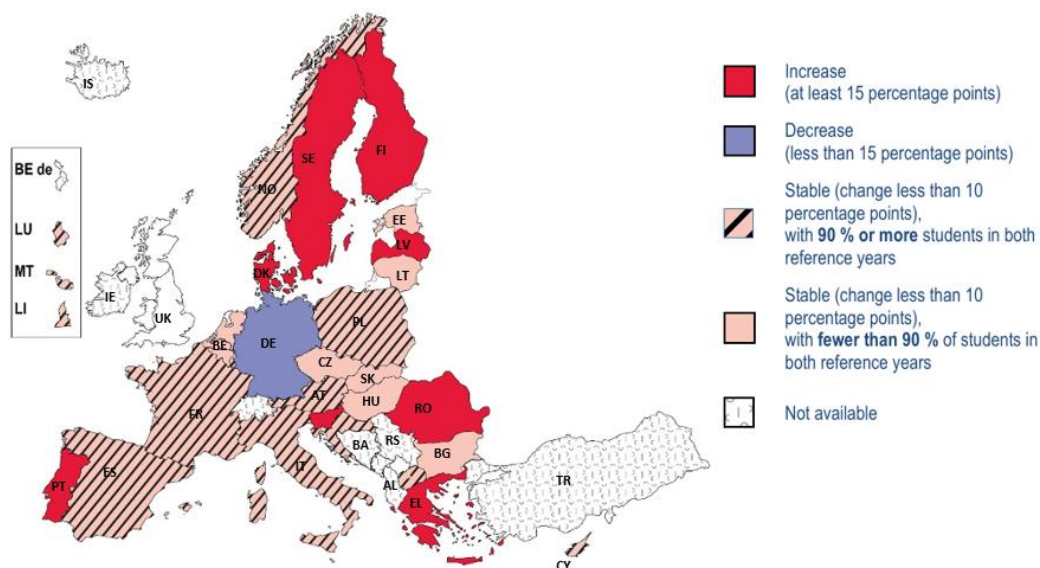


Figure 5. Variations in the percentage of students acquiring at least one foreign language in primary school (ISCED 1), between 2013 and 2020 (Eurydice, 2020 based on Eurostat/UOE data [educ_uoe_lang02])

2.2.5 Foreign languages Learnt by Students

English is certainly the most extensively taught foreign language in Europe (EU) (Figure 6). In a limited number of nations, according to the aforementioned structure, languages other than English are taught. Ireland (IE) and Luxembourg (LU) are two examples, with French (FR) and Germany (DE) being the primary languages taught, respectively. In the Flemish community of Belgium, students are instructed in French at all academic levels, but in the French-speaking community of Belgium (BE nl), they study Dutch.

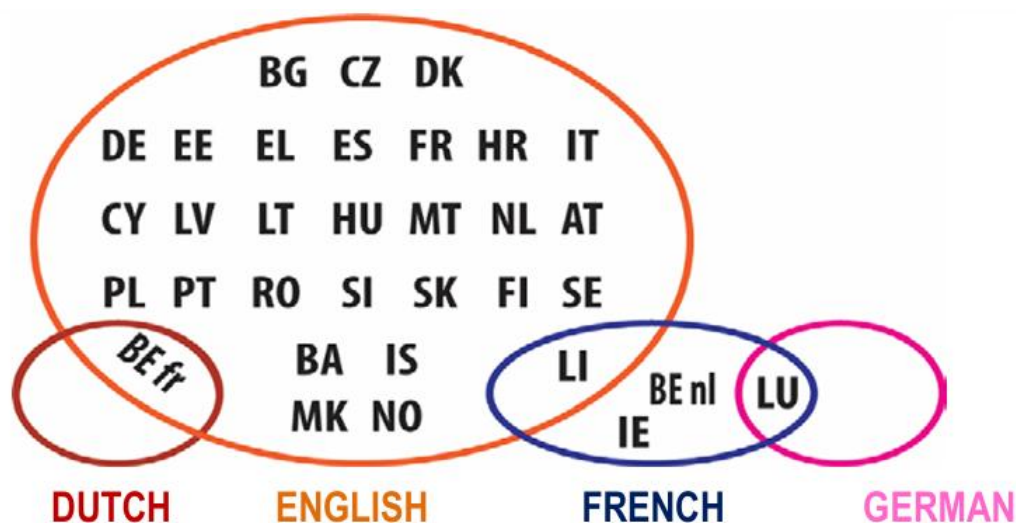


Figure 6. The most often taught foreign language in both primary and secondary schools (ISCED 1–3), (Eurydice, 2020 based on Eurostat/UOE data [educ_uoe_lang01])

At the European level, German and French are the most often taught foreign languages following English. Figure 7 below represents the second most commonly taught foreign languages in elementary and secondary school.

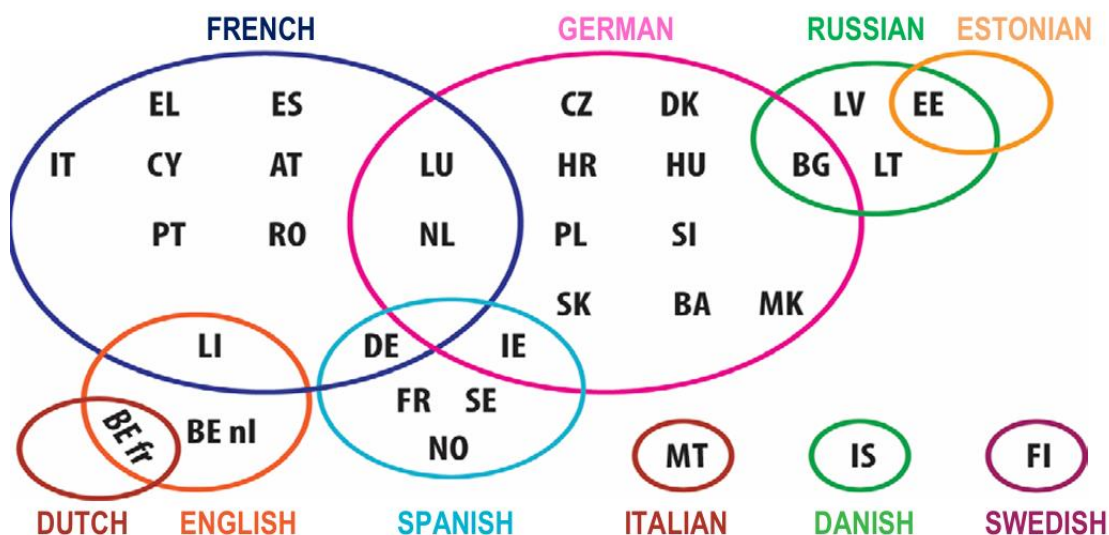


Figure 7. The second most studied foreign language in both primary and secondary education (ISCED 1–3), (Eurydice, 2020 based on Eurostat/UOE data [educ_uoe_lang01])

2.2.6 Qualifications and Instruction_ Language Awareness

In several European nations, bilingual or immersion education has been implemented, wherein certain topics, including mathematics, geography, and natural sciences, are instructed in a foreign language. This configuration is designated as Content and Language Integrated Learning (CLIL). The execution of CLIL programs necessitates proficient understanding of the subject matter by educators, in addition to the language being instructed. They must possess a comprehensive grasp of the CLIL technique. Significantly, Greece (EL) is one of the four nations in the European Union that does not offer CLIL programs (Figure 8).

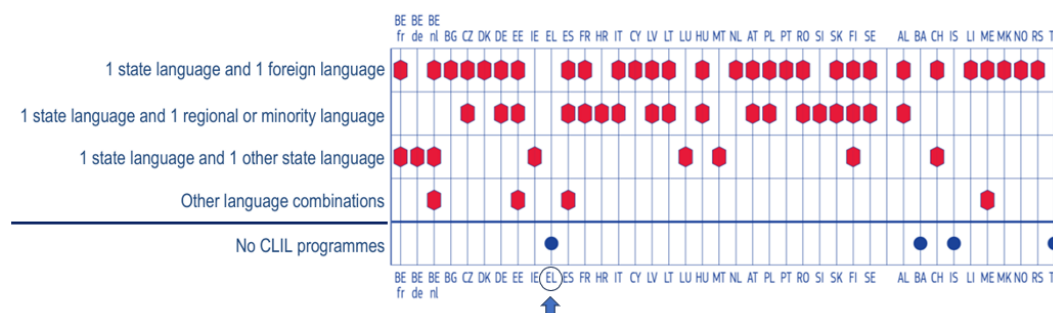


Figure 8. Availability of CLIL programs and the status of languages utilized in CLIL within primary and general secondary education (ISCED 1–3), 2021/2022 (Eurydice, 2021b)

The Council's 2019 suggestion for a holistic approach to English instruction seeks to improve students' overall language proficiency. To attain this objective, it urged member nations to promote the cultivation of language awareness in educational institutions⁴. Linguistic awareness fosters appreciation for students' linguistic variety, acknowledges and utilizes their foundational talents as learning resources, addresses specific theme areas with varied language use, and enhances awareness of distinct linguistic registers and terminology (European Commission, 2018). A questionnaire administered throughout 2021-2022

⁴ Council recommendation of 22 May 2019 on a comprehensive approach to the teaching and learning of languages, OJ C 189, 5.6.2019.

collected data on educators' CPD activities concerning language awareness, defined as the formal in-service training that enables educators to enhance, expand, and refresh their knowledge throughout their careers. Continuing Professional Development (CPD) is a professional obligation in almost all nations (European Commission, EACEA, Eurydice, 2021c).

Figure 9 shows examples of important phrases that characterize CPD activities pertaining to language awareness, which get funding from higher education authorities and international organizations.

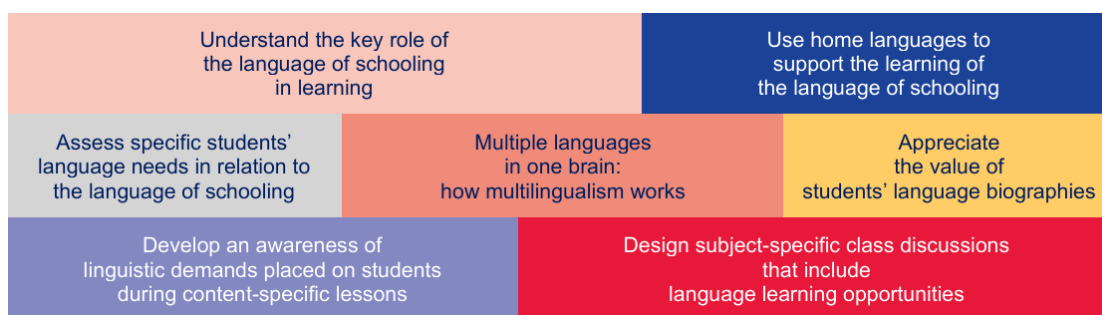


Figure 9. Examples of essential terminology pertaining to CPD activities associated with 'language awareness in educational institutions', 2021/2022

2.2.7 Anticipated Degree of Student Achievement

The Council of Europe structures the learning, teaching, and assessment of foreign languages through the CEFR. The CEFR delineates foreign language competency via a six-tier scale: A1 and A2 (basic users), B1 and B2 (independent users), and C1 and C2 (proficient users), serving as a framework for acknowledging language abilities and promoting educational and professional mobility (Council of Europe, 2020).

Figure 10 illustrates that Greece (EL) is the sole country establishing the minimum performance standard at advanced language competence levels (C1 & C2) for the first language in upper secondary school, although Iceland mandates the same competency level also for the second foreign language. Greece (EL), alongside Poland (PL), Bulgaria (BG), Hungary (HU), Slovenia (SL), and Norway (NO), mandates a competent user level (A2) for the second foreign language, although the majority of nations necessitate an independent user level (B1 and B2) in upper secondary education (high school).

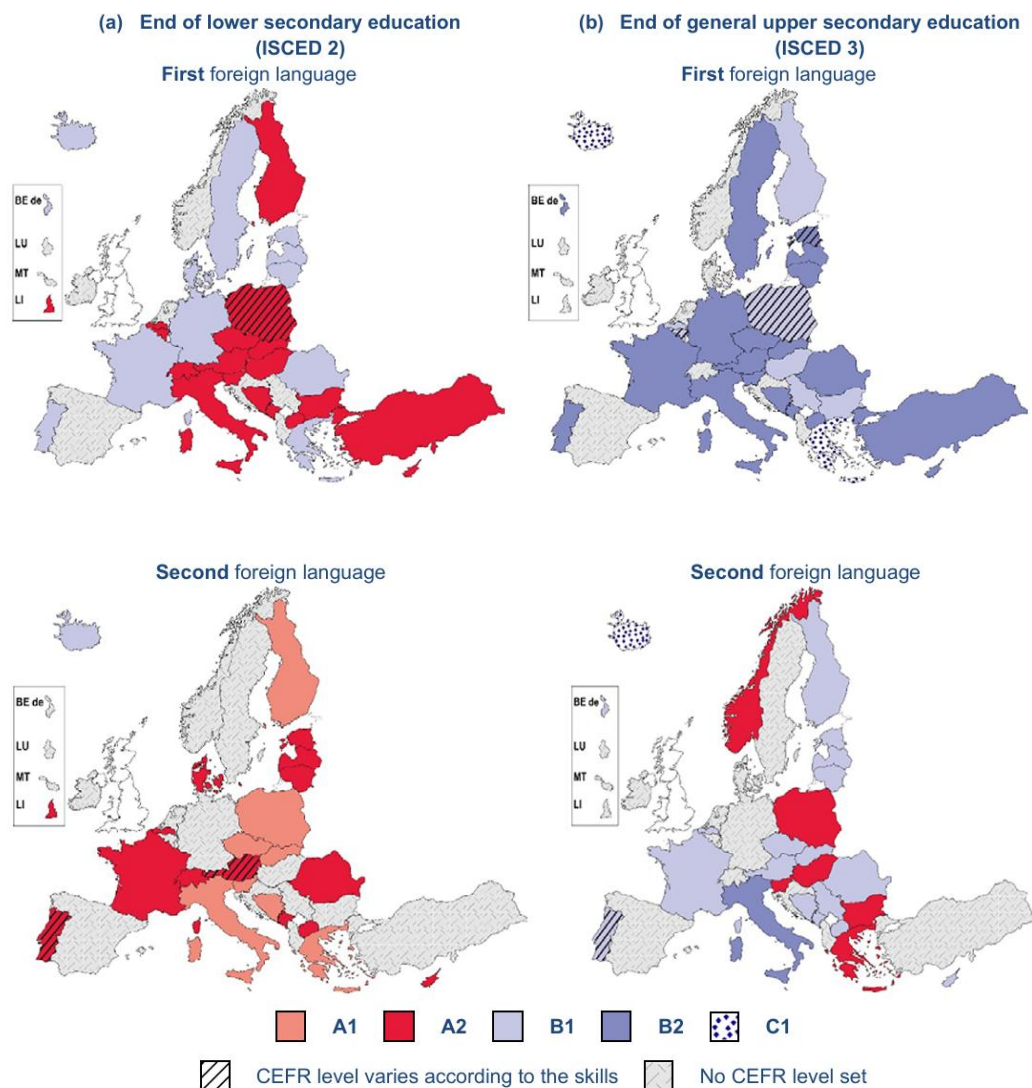


Figure 10. Expected minimal proficiency standards for the first and second foreign languages at the conclusion of lower and general upper secondary education (ISCED 2–3), (European Commission / EACEA / Eurydice 2021b)

After analyzing the significance of foreign language acquisition in European nations, it is imperative to present data from the Greek market concerning expenditures on foreign language education, as this study pertains to the formulation of a business plan for an institution offering such services to a targeted group. Therefore, the subsequent part presents statistics from the Greek market about spending on private general and foreign language instruction. It is important to note that additional collection of precise data for the Greek market in this particular sector was not feasible.

2.3 The Greek Market of Foreign Language (FL) Education

2.3.1 General and Foreign Language Education Expenses

In 2023, the Family Budget Survey conducted annually by EL. STAT, which encompasses a representative population sample and facilitates statistical analysis of national expenditures, revealed that Greek households allocated approximately **614M €** to general education tutoring, representing **0.73% (614M/84B)** of total consumer spending (Figure 11). This expenditure, albeit exhibiting a decreasing trend from 2013 to 2020, has experienced a significant rise of almost **15%** from 2020 to 2023 (from 75B to 86B) (Ioakeim, 2025).

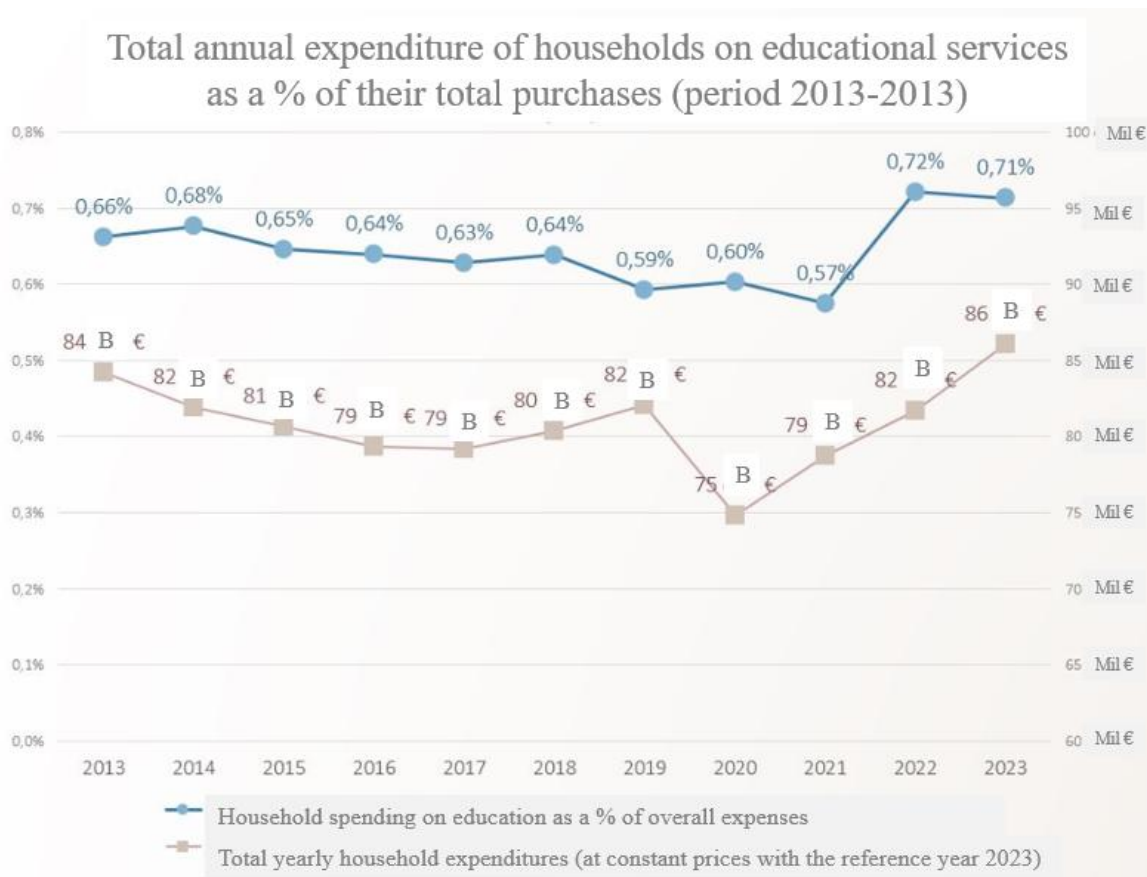


Figure 11 Annual Expenditures of Greek Households on Educational Services as a % of their Total Purchases (EL. STAT, period 2013-2023)

4.2% of the expenditures for general education tutoring relate to primary education. This spending has increased fourfold, rising from €5.9 million in 2013 to €26.1 million in 2023, owing to the establishment of study centers recently. Secondary education accounts for the

vast bulk of tutoring expenditures (94.6%), at €580.9 million. This pattern inherently illustrates the heightened demand for student help throughout the pivotal phase of secondary education, coinciding with preparation for national examinations. Expenditures for tertiary education tutoring total €7.2 million, being about 1.2% of the overall tutoring expenditures. Notwithstanding slight variations, they maintain rather steady levels across the decade (Ioakeim, 2025).

Data from ELSTAT, obtained in 2016, indicates that **61.1%** of the Greek population speaks at least **English**, which will be designated as the target language for this study (EL. STAT, 2016). Based on the statistics processed by EL. STAT, Greek families allocate an approx. similar amount (**680M€ /year**) for foreign language instruction, with total expenditures surpassing **1.3B €** for tutoring facilities throughout elementary, intermediate, and postsecondary education (Skouris, 2022).

This business plan is being developed for a company located in Athens, necessitating an analysis of the city's total population and also the demographics of children aged 7-16, as this group constitutes the primary target audience for foreign language education. Therefore, the overall population age demographics of our country are illustrated in the Table 1 above, with approx. **36%** residing in the Attica region:

EL		Age								
Overall population		0-9	10-19	20-29	30-39	40-49	50-59	60-69	70-79	80+
Greece	10.482.487	878.489	1.068.213	1.053.304	1.256.395	1.596.029	1.543.341	1.324.633	996.040	766.043
Athens	3.814.065	316.522	370.726	387.480	490.984	618.151	571.928	468.454	344.197	245.622

Table 1 Overall Greek Population per Age (EL. STAT, 2021)

Table 2 illustrates the total number of children aged 0–19 years old in our nation and, by extension, in the Attica area, according to the 2021 census:

		Age	
EL	# population of the country up to 19 years old	0 to 9 years old	10 to 19 years old
Greece	1.946.702	878.489	1.068.213
Athens	687.248	316.522	370.726

Table 2 Ages 0-19 from overall Greek Population (EL. STAT, 2021)

By isolating the children aged **7-16** (age range during which foreign language studies take place) from the aforementioned data, we will obtain the subsequent result in the Table 3:

EL	# children 7 to 16 years old	Age	
		7 to 9 years old	10 to 16 years old
Greece	826.936	292.830	534.107
Athens	290.870	105.507	185.363

Table 3 Ages 7-16 (Start and Final Age for Learning English, EL. STAT 2021)

Greece registered around **827,000** children in 2021 aged **7-16** years old, with approx. **291,000** of them in Athens. This data is referenced with the objective of being paralleled with the notable rise in the prevalence of particular learning challenges in our nation recently (1 in 5 children in Greek schools compared to 1 in 10 in 2010, according to the National Center for Social Research (EKKE, 2022⁵)) calculating the potential quantity of children that could possibly have SpLDs. The subsequent part analyzes the notions of specific learning difficulties, their prevalence, and the appropriateness of educational techniques for individuals with such difficulties.

2.4 People with Specific Learning Difficulties (SpLDs)

2.4.1 The intricacy of notion of learning difficulties

In this study, it is essential to stress that we are targeting a specific target group, which focuses on developing a business plan for opening a foreign language learning center for people with specific learning disabilities. As a result, we are investigating the feasibility of this kind of enterprise.

The escalation in information volume, coupled with the swift exchange of information and professional over-specialization prevalent in our era, greatly intensifies interest in the phenomenon of learning, fundamental cognitive processes, their biological basis, and the

⁵ <https://www.ekke.gr>

various cognitive and learning dysfunctions that may arise. Specific Learning Difficulties encompass several obstacles, including dyslexia, attention deficit/hyperactivity disorder (ADHD), and particular learning impairments, which substantially impact children's academic performance (Lemons et al., 2018; Fletcher et al., 2018). Significant efforts are consistently undertaken to examine the nature of learning challenges, and it is well acknowledged that successful techniques and intervention approaches alleviate their intensity to the greatest extent feasible. According to McKeown et al. (2021), numerous explanations have been proposed for learning disorders. Students with learning disabilities demonstrate a dysfunction in one or more fundamental psychological processes associated with the comprehension and utilization of oral and written language, resulting in deficiencies in listening, reasoning, speaking, reading, writing, spelling, and arithmetic. These deficits stem from cognitive disorders and are not ascribed to sensory or intellectual disabilities (Khasawneh, 2024; Ghbari et al., 2014). Τζιβνίκου (2009) stated that broader learning difficulties encompass all challenges encountered during the learning process and cognitive tasks, attributed to **evident** causes such as high or low intellectual capacity, sensory impairments, complex medical histories, mental health disorders, low socioeconomic status, and significant life events, or to **less apparent** causes, including specific learning disabilities such as dyslexia or dyscalculia. Consequently, individual learning issues represent a subset within the overarching category of learning difficulties.

2.4.2 Assessment of SpLDs' Frequency through years

Establishing a precise prevalence rate of learning challenges in the general population necessitates a universally agreed and unequivocal characterization of the phenomenon. The complexity of learning challenges, influenced by the simultaneous interaction of biological, genetic, psychological, and environmental elements, complicates the establishment of a singular definition, which will be explored more in the subsequent section. The variations in the prevalence rates of learning challenges are attributable to the different descriptions that have been established.

The overall number of individuals with learning disabilities in Greece remains undetermined due to the absence of definitive scientific data corroborated by government study. The

translation of the Diagnostic and Statistical Manual of Mental Disorders (DSM-IV)⁶ suggests an incidence rate of roughly 3% to 5%. According to Ageridou's (2004) research of 880 teenagers, the findings indicated a prevalence rate of approximately **7.5%**, with the phenomena happening four times more frequently in boys than in girls.

Mrs. Pavlopoulou I., director of ISCED 1 of “Doukas” private educational institutions, stated in a recent interview, *"Our school has approximately 1600 students enrolled, and this year we documented around 300 cases with certification from a public authority for special learning difficulties."* Consequently, we are referring to **20%** of the children percentage that accurately corresponds to the previously stated **1 to 5 ratio**.

2.4.3 Dyslexia and Brief Historical Summary of its Fundamental Ideas

Dyslexia is the most common specific learning disability (SpLD) impacting millions globally, defined as a neurological, psychological, and educational disorder that affects the acquisition of written language skills (writing, reading, and spelling). It continues to challenge researchers and remains a topic of active discourse within the interdisciplinary community. The several classifications provided for the disorder show its complexity and the ongoing controversies among experts who, even after fifty years of research, maintain that the phenomena of dyslexia remain unresolved in many respects.

Beginning in the late 19th century, Broadbent (1872) and Kussmaul (1877) characterized dyslexia as "word blindness" (Eadie, 2015). Hinshelwood (1904) referred to it as "congenital word blindness." In 1925, in America, neurologist Samuel Orton developed his own perspectives, which dismissed Hinshelwood's assumptions and hypotheses and introduced the phrase "mirror writing." The phenomenon was designated "strephosymbolia" by Orton,

⁶ The Diagnostic and Statistical Manual of Mental Disorders (DSM), published by the American Psychiatric Association (APA), delineates diagnostic criteria for mental health disorders in both children and adults. It also lists the causes of these disorders, statistics about who is affected by them based on gender and age, information about how these disorders may progress, and research results that help identify the best treatment options. Physicians, researchers, psychiatric services, health insurance providers, and pharmaceutical firms utilize it in the United States and to varying extents globally. The fifth and final version (DSM-V) received approval from the Board of Directors of the American Psychiatric Association on December 1, 2012, and was released on May 18, 2013. The DSM-V is the inaugural significant update of the handbook in the past two decades, resulting from extensive discussions and continuous efforts. Tannock (2013).

signifying "twisted symbols or turning symbols."⁷ advocating the identification of inadequate brain dominance.

Other scientists investigating dyslexia (Springer & Deutsch, 1989) have questioned the correlation between reading problems and inadequate hemisphere dominance. Nicolson and Fawcett (2010) argued that learning difficulties are interrelated and attributable to defects in the cerebellum while research from the University of Helsinki indicates the involvement of genes on chromosomes 3, 6, and 15 (Nopola-Hemmi et al., 2001). Rutter (1978) and Eisenberg (1978) indicated that reading difficulties stem from a child's failure to attain average reading proficiency, regardless of conventional instruction, an appropriate home environment, sufficient motivation, intact sensory functions, standard IQ, and the lack of substantial neurological impairments. In 1981, Critchley described dyslexia as a specific maturation defect that usually lessens as the child grows, with significant progress possible, especially when the right intervention is provided at the ideal developmental stage. Samuel Kirk (1981) offered the most recognized educational description of dyslexia, characterizing it as a condition affecting the psychological processes related to the utilization of spoken or written language, with a focus on academic achievement. In 1997, the British Dyslexia Association underscored the constitutional roots⁸ of dyslexia (Papadopoulou, 2020).

According to Πόρποδας (1997) dyslexia occur in children with average or excellent intellect, adequate emotional development, suitable education, and an enriching environment. A 2008 BBC survey of 17,000 self-made billionaires in England discovered that 40% are dyslexic, 8 times more than expected because dyslexics make up 5% of the population (Παπαϊώσηφ, 2011). It is well established that Einstein, Edison, Kennedy, Washington, Churchill, Leonardo da Vinci, W. Disney, Picasso, Tom Cruise, S. Stallone, John Lennon, and business magnates all have dyslexia.

⁷ For instance, in the English language, the term "owl" might be turned as "lwo," resembling a mirrored reflection of the word.

⁸ The term "constitutional origin" refers to characteristics that arise from the interplay of genetic and environmental influences.

2.4.4 Unsuitable pedagogical approaches

Comparative analyses by Chan (1998), Cheng (1998), MacMillan and Siperstein (2002), Naparstek (2002), and Westwood (2003) indicate that general learning challenges stem from a confluence of variables, with particular focus on insufficient or incorrect instruction and irrelevant or insufficient curriculum. Research conducted by Cheng (1998) and Westwood (1995) indicates that educators frequently attribute learning challenges to the student's flaws rather than to inadequacies in teaching methods, the curriculum, or the teacher-student dynamic. Over the years, these learners have been labeled with terms such as "boring," "educationally abnormal," "slow," and "at risk." Frequently, these pupils are identified as originating from "impoverished family backgrounds" or "unsupportive families." Henderson (2002) characterizes this as a "deficit discourse," whereas McLaren (2003) denotes it as "psychological" failure.

In addition to pedagogical approaches, the curriculum may also provide significant challenges. Elliott and Garnett (1994) employ the phrase "curriculum with special needs" to denote circumstances in which specific pupils are unable to fulfill the cognitive requirements of the topic or the tempo of idea introduction. Moreover, the everyday management of pupils confronted with tasks that are exceedingly challenging has significant repercussions for their self-esteem. (Altenbaugh, 1998; Leiding, 2002). Howe (1999) asserted that the majority of learning challenges are probably not attributable to cognitive deficiencies in the student but rather to the absence of requisite previous knowledge required for the task.

2.4.5 Significant pedagogical approaches for students with LDs

Multisensory instruction is founded on the research of Samuel Orton and Anna Gillingham (Sheffield 1991 in Ganschow et al. 1995). This approach employs the concurrent utilization of pupils' visual, auditory, and motor faculties. The students employ their physical skills to articulate sounds, syllables, and grammatical structures, commit them to memory, and then transcribe them. Consequently, the structures, sounds, and syllables are more effectively preserved in the student's long-term memory (Sparks and Miller 2000, Markou 1998). Sparks et al. (1992) demonstrated that employing a multimodal approach in both native and

foreign languages enhances students' phonological, vocabulary, and native language memory performance, along with their foreign language proficiency. The integration of several senses, particularly tactile and kinesthetic, can assist students with dyslexia in managing their challenges in auditory and visual processing.

Paired reading was first created to meet the demand for a universally applicable reading method that could be employed by non-professionals with minimal training (Morgan 1976, in Reid 2003). In "reading together," the adult and children vocalize all the words simultaneously, with the adult modulating the pace to ensure synchronized reading. The adult prevents the child from being fixated on a word, and if this occurs, they promptly articulate the word to the child. This method, together with the conversation, aids the youngster in comprehending the material and thereby enhances the reading experience.

Watt and Topping (1993) outline the procedures of spelling utilizing "**cues.**" These "cues" may consist of sounds, letter names, syllables, segments of words, or wholly mnemonic techniques. Students are urged to select the "cues" that resonate with them and are easily recalled.

1. **beautiful** - big elephants aren't ugly (in fact, they are beautiful)
(mnemonics may only refer to that part of the word that the Speller finds diffi
2. **because** - big elephants cannot always use small escalators
3. **caught** - cats always use great heavy toilets
4. **dictionary** - names:- DIC TION ARY (Dick and Harry shun the third pe
5. **ghost** - ghosts hate oranges, sausages, tea
6. **graphs** - giant rabbits are pretty hopeless skippers
7. **lasagne** - little apes sit and gobble nuts energetically
8. **piece** - a **piece** of **pie**
9. **professor** - 1 frog and 2 snakes
10. **question** - queens undress everywhere so they're in our news
11. **special** - some people eat crabs in a lavatory

Figure 12 Topping, K., (1995), *Paired reading, spelling and writing: The handbook for teachers and parents*, Cassell education, London. "Cues"

Topping and Watt (1993) indicate that 7-year-old children may be effectively instructed in the approach within one hour. Scoble (1989) elucidates the applicability of the approach for adults and within domestic settings, using spouses, parents, and friends as facilitators or educators.

Neuro Linguistic Programming (NLP) represents a framework for behavior, learning, communication, transformation, and growth. It may be characterized as open-source cognitive programming relevant to all facets of human existence. Richard Bandler and John Grinder, the founders of NLP, examined the behavioral models of highly successful individuals, positing that their cognitive processes vary from those of others. Contemporary NLP extends its applications beyond psychotherapy to domains like business, sports, health, personal development, and education, elucidating frameworks of cognition, motivation, transformation, and learning. NLP enables individuals to comprehend a limited aspect of the universe through their sensory perceptions (Bandler & Grinder 1979). NLP techniques can be employed in educational settings, particularly for students facing challenges, to assess their connections, learning progress, and accomplishments concerning the efficacy of instruction. We can implement NLP using auditory, visual, and kinesthetic modalities that utilize pictures, sounds, and emotions. NLP approaches can enhance students' motivation in foreign language acquisition by alleviating their worry. Adam (2022) proved through his study that English language instruction underpins NLP. The educator's essential responsibility is to identify the issue and, utilizing suitable NLP strategies, direct pupils in resolving it when learning foreign languages.

It is worthwhile to review the research findings in the table 4 below, which examined Sudanese instructors' potential use of natural language processing (NLP) in English as a foreign language instruction.

No	Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly disagree
1	Neuro-linguistic programming stimulates me to appreciate English teaching	(39) 37.9%	(56) 54.4%	(6) 5.8%	(2) 1.9%	0
2	Neuro-linguistic programming develops my Language learning process	(23) 22.3%	(61) 59.2%	(17) 16.5%	(2) 1.9%	0
3	Neuro-linguistic programming makes my teaching more interesting	(36) 35%	(50) 48.5%	(15) 14.6%	(2) 1.9%	0
4	Neuro-linguistic programming helps me to understand my learners' learning style	(23) 22.3%	(67) 65%	(11) 10.7%	(2) 1.9%	0
5	Neuro-linguistic programming develops my imagination in teaching English as a foreign language	(24) 23.3%	(61) 59.2%	(16) 15.5%	(2) 1.9%	0
Hypothesis		(145) 28.2%	(295) 57.3%	(65) 12.6%	(10) 1.9%	0,00%

Table 4 Investigating teachers' perspectives towards using Neuro-linguistic programming in teaching English as a foreign language in Sudan (Adam, 2022)

>85% of instructors noted favorable transformations and distinctions in their pedagogical approaches subsequent to the implementation of NLP techniques in education.

2.4.6 Confronting Diversity within European Educational Systems

Research on the educational systems of European nations in 2022/3 demonstrated that monitoring bias in schools is a crucial factor in fostering diversity and inclusion in education. Although numerous European nations indicate the presence of higher authorities responsible for overseeing discrimination cases, particularly in educational settings and implementing specialized strategies for inclusive education, over fifty percent of educational systems lack access to comprehensive data on primary discrimination

assessments in schools (European Education and Culture Executive Agency, 2023). Below there are some examples of specific tactics from European nations:

- The Slovak strategy for 2021-2030⁹ focuses on six key areas: inclusive education with support measures, educational counseling, the elimination of racism, the removal of educational hurdles, teacher training, and destigmatization.
- Austria's National Action Plan for Disability 2022-2030¹⁰
- Law 517¹¹ in Italy promotes the specific educational framework for kids with impairments or learning challenges.
- The 2024 revision to Lithuania's education law requires all schools to ensure educational access for students with special educational needs by providing psychological support, specific instructional assistance, health care, tailored teaching tools and methods, suitable infrastructure, skilled employees, and an adapted environment.

2.4.7 The Initiative of the European Commission

Based on the COMMISSION IMPLEMENTING DECISION (EU) 2022/1847 of 28 September 2022 on the request for registration of the European citizens' initiative entitled '**Focus on Specific Learning Disabilities on EU Level**', pursuant to Regulation (EU) 2019/788 of the European Parliament and of the Council (notified under document C(2022) 6901, the organizers articulated their objectives as follows:

*“The initiative seeks to **increase educational opportunities** for those with certain learning difficulties, such as dyslexia, dyscalculia, and dysgraphia. These students frequently struggle because of their ignorance, poor study resources, and unjust testing circumstances. Education and integration are limited by the differences in definitions and detection techniques throughout Member States. A Council recommendation with uniform recommendations for national governments on identifying and managing learning disorders*

⁹ See <https://www.minedu.sk/data/att/23120.pdf>

¹⁰ See <https://www.sozialministerium.at/Themen/Soziales/Menschen-mit-Behinderungen/Nationaler-Aktionsplan-Behinderung.html>

¹¹ See <https://www.gazzettaufficiale.it/eli/id/1977/08/18/077U0517/sg>.

is to be proposed by the Commission. All EU citizens would have equal possibilities as a result.” (European Union, Implementing decision – 2022).

2.4.8 The Situation in Greece

Legislation and Rights

The Greek government has addressed such issues through relevant legislation, specifically Article 3 of Law 3699/2008 (A' 199) concerning "Special Education and Training for Persons with Disabilities or Special Educational Needs," which delineates students with special educational needs who necessitate a tailored educational approach and support for a specified duration or throughout their entire academic career. Law 2817/2000, Article 1, pertains to the "education of individuals with special educational needs and other provisions," as well as the creation and functioning of K.D.A.Y. (Centers for Diagnosis, Evaluation, and Support) and S.M.E.A. (Special Education Units).

According to Law 3699/2008 (FEK 199A) and Law 4823/2021 (A 136), along with Circular 73383/D3/15-06-2022 from the Ministry of Education, students with special educational needs, including those with dyslexia, enrolled in primary or secondary education are entitled to receive concurrent support in their classrooms from a special education teacher provided by the Ministry of Education. According to Law 3699/2008 and Article 28, paragraph 18 of Law 4186/2013 (YPETH 2013), along with Circular 73383/D3/15-06-2022 from the Ministry of Education, support for students with special educational needs may also be rendered by a private assistant hired by the student's family, contingent upon the approval of the school principal and teaching staff. According to Visser (1993), differentiation is a process in which the teacher adapts to the student's requirements, assisting them in advancing through the material, and selecting methods that are compatible with the child's learning strategies within a group. Individualized Education Programs¹² (IEPs) are one method of accomplishing this, as per Tod (2002). These programs created by an

¹² The Individualized Education Program (IEP) is a written plan of action that is designed for pupils who have special educational requirements or who are unable to adhere to the general education curriculum. <http://www.noesi.gr/post/exatomikeymeno-programma-ekpaideysis-e-p-e-atomiko-programma-ekpaideysis-e-p>

interdisciplinary intervention team in conjunction with the student's family and the student themselves. It serves to monitor the student's advancement, describes the child's developmental stage, and provides them with educational objectives and a timeline. (Μουταβελής και Τζιβινίκου 2019)¹³.

Finally, the Ministry of Education offers secondary education students with dyslexia the opportunity to participate in oral exams for testing, assessments, promotional, final, and nationwide examinations (Ministry of Education 2000, 2001, 2006, 2008a, 2008b, 2009, 2010).

Researches of early 21st century

Studies initiated immediately after the implementation of the legislation, including those by Arapogianni (2003), Lappas (1997), and Constantopoulou (2002), revealed an absence of suitable resources for students with dyslexia. Vlachou (2006) and Coutsocostas and Alborz (2010) illustrated the challenges faced by general education teachers in differentiating instruction within a classroom of 25–30 students due to the Greek educational system's mandate for uniform policies, standardized textbooks, and schedules, as well as a teacher-centered pedagogical approach for the entire class.

Researches 2023 onwards

The 2023 research published by the European Executive Agency for Education and Culture indicates that Greece is currently developing and implementing suitably differentiated curricula, employing diverse approaches and specialized methodological strategies, including the segmentation of learning objectives into smaller units and direct instruction. Rehabilitation programs for kids with exceptional educational needs will be implemented by psychologists, occupational therapists, and speech therapists. (European Education and Culture Executive Agency, 2023)

¹³ <https://www.youtube.com/watch?v=xpxiLrK6SWA>

The reality in Greek educational institutions

Parallel support has been mainly executed in primary education recently to provide special auxiliary staff to assist students with autism. However, the implementation of parallel support did not occur at the start of the year. Furthermore, the Ministry of Education's personnel are employed for a reduced number of hours (e.g., 10 hours) or to support two or three schools and two or three children who require full parallel support. As a result, the Ministry of Education prioritizes language and mathematics over foreign language support. Parents in the aforementioned scenario are required to cover the cost of a private assistant (Association of Primary Education Teachers of Amarousion 2018). *"This is a cost that is taken seriously and is by no means negligible; the price ranges around €700 monthly"* (Pavlopoulou I., Director of Primary Education, Private Schools "Dukas," Interview April 2025).

After comprehending the characteristics of individuals with specific learning difficulties (SpLDs) and delineating their educational requirements in comparison to other European member states, the subsequent chapter will outline the **methodology** to be employed in building a business plan for the development of a specialized foreign language learning center for these individuals.

3. Methodology

Every business plan originates from systematic research and thorough data analysis. It comprises predefined components that may differ in scope or be excluded based on the industry of operation, the nature of the firm, or the intended purpose of the plan. Especially for service-oriented enterprise Mullins (2010) asserts that a meticulously studied business plan must include guidance on services and customer care as a fundamental element. The current business plan for creating a specialized foreign language learning institution for individuals with SpLDs will conform to the essential elements of business plan components detailed below. Nonetheless, the framework of a business plan is flexible and differs in breadth or depth of study based on the business it embodies (Κακαρούχα, 2008).

3.1 Contents of the Business Plan

Executive Summary

The executive summary provides a brief overview of the entire company strategy. It emphasizes the entrepreneur's mission, objectives, critical elements of product or service plans, marketing tactics, and the financial strategy of the firm. (Herter, 1995). The summary is the foundational element of a business plan, and it is especially important for entrepreneurs who are seeking external funding. Stated by Kawasaki (2004), it frequently influences the likelihood of potential investors reading the rest of the business plan. The business plan of service-oriented firms, particularly those in the education sector, must prioritize the requirements of the customer, as these organizations are required to provide customized solutions and educational approaches. As a result, the summary addresses the question, "Why is this issue relevant? And for whom?" Typically, it comprises one or two paragraphs that : i) elucidate the company concept and how the novel product or service would transform the existing consumer practices ; ii) summarize the opportunity, its appeal, and the planned entrance strategy to capitalize on it, explicitly addressing the rivals' vulnerabilities ; iii) provide information on the market structure, its dimensions, and growth rate; iv) describe the significant competitive advantages that the innovative product or service could offer; v) embody the pertinent expertise, experience, and competencies of the entrepreneur and any team members; and ultimately vi) clearly state the desired investment amount and the entrepreneur's contribution toward it. (Spinelli and Adams, 2016).

The Company

This part outlines the business itself. It contains references to its name, the sector in which it functions, and a historical account, if applicable. The founders and the shareholders, together with the legal structure and establishment place, are delineated. A concise overview of its vision and primary objectives is presented. The items and services to be offered, together with any existing patents, are succinctly outlined.

The Market and the Industry

Examining the external environment can establish a business's future. Comprehending external environmental information is crucial for the success of corporate initiatives, particularly in contexts influenced by social, economic, and technical transformations. This information relates to the market, clientele, rivals, regulatory environment, natural surroundings, and other elements that influence and aid the firm in attaining its objectives. Extensively recognized and supported in the literature for macroeconomic analysis are various models, including:

1. The **PESTEL** analysis of Political, Economic, Social, Technological, Environmental, Legal factors that constitute the acronym. Political factors originate from governmental entities and the state. Economic elements are macroeconomic, including growth rates. Social aspects encompass social and demographic components. Technological considerations relate to inventions. Environmental concerns pertain to ecological issues, whereas legal aspects comprise all regulations that may impact the firm. As stated by Grant (2021), PESTEL serves as a valuable tool for “*scanning*” the external environment. Entrepreneurs should be able to identify these factors and anticipate their future changes, deducing the prospective effects on the firm (Johnson, Scholes & Whittington, 2011). The evaluation of these components' effects may be accomplished by creating scenarios that offer accurate information regarding the evolution of the business environment and the company's responses to various future situations.
2. The **PORTER's (1979) five forces model**, originally designed to evaluate the appeal of different industries. These are:

- the threat of entrance (obstacles to market entry for established enterprises)
- the threat of substitutes (alternatives from various sectors that provide the same function)
- the negotiation power of purchasers and their bargaining strength
- The influence of suppliers who provide the firm with essential resources for the manufacturing or resale of goods and services.
- the competitive rivalry, referring to the competition of established enterprises

3. The **Stakeholder Analysis**¹⁴. The process begins with identifying stakeholders prior to project initiation, followed by categorizing them based on their levels of participation, interest, and influence. Based on Mendelow (1991), the analysis is performed in accordance with the subsequent two domains:

Power: The capacity to affect the firm's strategic direction and allocate project resources

Interest: Degree of interest among stakeholders. The stakeholders are categorized into four quadrants based on their impact and interest levels:

- **Quadrant 1: High Power, high Interest (Manage Carefully):** These stakeholders anticipate a return on their investment (ROI). They exert considerable influence on the business's actions and strategy and demonstrate a keen interest in the company's operations, typically owing to direct effect.
- **Quadrant 2: High power, less interest (Sustain Satisfaction):** This group includes stakeholders capable of substantially influencing the business while lacking active engagement. It pertains to the term "**context setters**." Consequently, the enterprise must ensure the satisfaction of this segment. In favor of the stakeholders in this group risk gaining significant power if overlooked.
- **Quadrant 4: Low Power, high interest (Keep Informed):** In this quadrant the firm should provide continuous updates to the highly

¹⁴ <https://www.productplan.com/glossary/stakeholder-analysis/>

concerned stakeholders in this group. The firm should consistently verify that there are no issues. This category of stakeholders is a significant factor in the long-term social acceptability of firm.

- **Quadrant 3: Low Power, low interest (Monitor):** The stakeholders in this group lack the capacity to strategically affect the firm and are not actively engaged in its operations. They should be periodically checked without substantial resource allocation. Finally, it involves establishing optimal methods for each stakeholder group to engage and communicate throughout the project's duration.

Strategy

Porter (1985) asserted that strategy involves the pursuit of a business's competitive advantages. According to Spinelli and Adams (2016), any head start that may enable the new business to attain a favorable or established position within the industry is reviewed. Based on Chadler (1990), strategy is the firms' establishment of its principal long-term objectives, the selection of appropriate courses of action, and the allocation of necessary resources to attain these objectives. This includes predetermined steps and timelines. The strategy will delineate the approach the firm will employ to attain its mission and objectives and realize its vision. The entrepreneur must explicitly specify the above as guidelines for business operations as the establishment of **precise goals** is essential for evaluating performance and guiding business operations (Drucker, 1954). The objectives should be also **SMART** i.e. specific, measurable, attainable, relevant, and time-bound. Finally, they are categorized as follows: i) Short-term, Medium-term, Long-term (corresponding to time horizons of 1, 2, or more than 5 years, respectively) ii) general and specific; iii) intermediate and final. The intermediate ones delineate the measures necessary to attain the final (Κώτσιος, 2024). The primary advantages of strategic planning are:

- Acknowledgment of the business's market position
- Assistance in establishing attainable objectives
- Facilitation of goal attainment
- Supply of effectiveness monitoring tools
- Mitigation of hazards

During the formulation of the strategy prospective clients are defined. They are classified into categories that exhibit comparable characteristics and qualities. Potential clients are assessed based on quantitative and qualitative attributes, geographic distribution, demographic information, and preferences. Possible clients who have not exhibited interest in the proposed service or product could also be delineated here. **Customer segmentation** offers several advantages, including:

- Enhanced targeting and superior comprehension of customer needs
- Development of satisfaction and customer loyalty
- Optimization of value proposition (More precise alignment with expectations)
- Strategic deployment of resources
- Identification of unmet customer needs
- Strengthening competitive advantage (Porter, 1985)

Marketing Plan and Activities

The marketing and promotional strategies for new products or services are clarified here. The ability for promotion is essential for the nascent enterprise. In their 2013 Harvard Business Review article "What Entrepreneurs Get Wrong," Onyemah, Pesquera, and Ali (2013) assert that a primary error made by entrepreneurs is their failure to heed consumer feedback. Highly absorbed in the advantages of the product, they ignored the **VoC** (Voice of Customer)¹⁵, abandoning the chance to implement enhancements that might benefit consumers and elevate demand. Bae, Ha, and Park (2005) underscore the necessity of classifying all forms of customer feedback using the 5W1H framework (who, when, where, what, why, and how). The VoC may be “*heard*” through primary sampling research, which should concentrate on a representative sample of the population to get essential information regarding commercial concerns. Primary research is performed using questionnaires or interviews designed to coincide with the business's objectives. The data can possibly be analyzed quantitatively or qualitatively respectively. **Quantitative research** entails the numerical assessment of factors, whereas qualitative research is executed through interviews, case studies, personal experience documentation, and analysis. **Qualitative**

¹⁵ The Voice of the Customer (VoC) is a critical analytical technique that delivers specific insights into client input needs about the output of a product or service (Aguwa, Monplaisir and Turgut, 2012)

research seeks to comprehend the significance of participants' statements and actions, along with the explicit or implicit circumstances that affect this behavior (hence the designation qualitative research). In essence, quantitative research elucidates the "how much" and the "what," whereas qualitative research, explores the "how" and "why." (Rolfe, 1994). Upon collecting the necessary information, a systematic marketing plan may be built utilizing the **4P model** (product, price, place, and promotion). Through the application of the 4P model all variables are considered to ascertain which items or services with particular criteria may be accepted in the market. Will the competitive pricing, optimal placement, or effective promotional strategies facilitate the market acceptance of the new products or services? (Hartono, Budiman & Sembiring, 2021).

Design and Development Plan

After creating and improving the first products or services, any further design and development efforts aimed at keeping those items or services relevant to the same group of customers are discussed at this point. The budget for design costs, labor, fees, and other related expenses for ongoing development and design of goods or services is detailed here. *«A unique superior product—a differentiated product that delivers unique benefits and a compelling value proposition to the customer or user—is the number one driver of new-product profitability»* (Cooper, 2011).

Human Resources and The Management Team

In this part the organizational structure of the enterprise is marked out and all requisite functions are enumerated. The specific areas of expertise and the necessary knowledge that employees are anticipated to possess are explicitly mentioned. The business philosophy is thoroughly examined, along with the precise roles and responsibilities of the principal members of the management team. (Spinelli and Adams, 2016). The company conducts an analysis of its personnel recruiting and training practices. Ultimately the compensation scale and the criteria for evaluating employee performance are also addressed (Κώτσιος, 2024).

Financial Analysis

Financial analysis is an essential component of the business plan, as it quantitatively defines the overall plan and assesses its viability as an investment. Specifically, it encompasses:

- **The Start-up Cost**

The startup cost includes all expenses related to business organization, particularly the total investment necessary for launch, such as research, licensing, legal fees, construction and technical project expenses, equipment and facility costs, furniture expenditures, consulting services, recruitment expenses, and working capital.

- **Calculation for the Construction Period**

This period comprises the duration from the initiation of the company's preparation activities to their conclusion, and is highly significant since the firm faces costs without generating any income throughout this time. It includes the duration for license release, installation accomplishment, staff recruitment, and related activities.

- **The Financing Scheme**

The financing scheme defines and examines the methodology for covering the whole investment, including specific amounts and percentages.

- **The Operational Cost**

It is divided into fixed and variable. Fixed costs include expenditures that are constant regardless of the level of production, including rent, insurance premiums, loan repayments, and fixed utility charges. Variable costs encompass dynamic expenditures and are directly related to production levels. The variable cost escalates in accordance with the rise in output. These expenditures are: wages, workers' insurance contributions, raw materials, advertising expenditures etc.

- **Profit margin, revenue allocation, and the break-even point**

The **profit margin** is defined as the difference between the entire cost¹⁶ of a product or service and its selling price. **Revenue** is determined by multiplying the quantity of items or services sold by their selling price. **Total revenue** for a business is generated when a variety

¹⁶ As fixed costs change according to the quantity sold, we usually take **variable costs** into account

of products or services are offered by multiplying their quantity by their price and adding them to the total. The **break-even point** is the crossing point at which total revenues equal entire costs, resulting in neither profit nor loss.

$$\text{Break Even Point: Revenues} = \text{Costs}$$

The formula of its calculation is the following:

$$\text{Break Even Point} = \text{Fixed Costs} / \text{Profit Margin}$$

- **Economic Outcomes**

The monthly or yearly profit or loss of the firm is determined by deducting the monthly or annual operating expenses from the monthly or annual revenues, as per the following formula:

$$\text{Total Revenues} - \text{Total Operating Cost} = \text{Profit (+) or Loss (-)}$$

If there is profit, the tax on profits must be deducted (e.g. in Greece is 22%). Losses are not subject to taxation and may be carried over to subsequent years.

Funding Sources

The firm needs funds to transition into the execution phase. The last part of the business plan may address Greek and international finance sources for the enterprise (Κώτσιος, 2024). Financing sources may be categorized as internal (self-capital) or external, including bank loans, government-backed loans, venture capital, and national or European financing schemes. If an entrepreneur lacks an established business credit history, external funding choices will be inaccessible without a favorable credit rating (Niemand, 2013; Sahlman, 1997; U.S. Small Business Administration).

Risks

Kaplan & Mikes (2020) argue that actions targeting high performance include strategic risk due to the inherent uncertainty they entail. Christensen (1997) asserts that the use of novel methodologies in traditional sectors may lead to failure if market demand has not suitably

matured. Rogers (2003) denotes the phenomenon of late acceptance, especially when innovations require a change in behaviors.

Other substantial risks for startups are:

- The risk associated with competition and the market. Failure to segment may result in the loss of competitive advantage for the firm (Kotler & Keller, 2016).
- The risk of human resources, as the human element is crucial for the success of every new enterprise.
- Finally, the legal or intellectual risks, since every business engaged in the production or distribution of material inherently faces the potential for intellectual property infringement.

Chapter 4 is the analysis of the business plan of the newly established company named **MetaLingo Lab**, which focuses on a specialized school for individuals with specific learning difficulties (SpLDs).

4. Findings

4.1 The Business Plan of MetaLingo Lab



Figure 13. The Company's Logo

Executive Summary

*“Language is a code. **MetaLingo Lab** decodes it...”*

MetaLingo Lab will operate as an individual business located in Ilion, Attica, focusing on foreign language education services, particularly for people with specific learning difficulties (SpLDs). SpLDs encompass non-apparent factors contributing to a student's varied performance, including dysgraphia, dyscalculia, reading impairments such as dyslexia and dysorthographia, as well as issues related to coordination, attention deficit (ADHD), and clumsiness. The enterprise will function outside the confines of a traditional tutoring center serving as a “*linguistic laboratory*” emphasizing neuroeducation, metacognitive enhancement, and differentiated-individualized instruction. **Metacognition** is

synonymous with critical thinking and development. In a contemporary educational setting, **MetaLingo** students will be able to comprehend their preferred learning style in order to effectively employ the language they are learning. **Metacognition** equals choice.

Conventional foreign language centers in Greece often overlook the distinct requirements of individuals with Special Learning Difficulties (SpLDs). Such negligence using “*one fits all*” methods, frequently results in diminished self-esteem, decreased desire, and ultimately, in relinquishing the endeavor. The objective of **MetaLingo** Lab is to deliver high-quality, scientifically verified foreign language education, enabling individuals with SpLDs to acquire linguistic confidence, metacognitive abilities, and life competencies beyond the limitations of a traditional classroom.

In Greece, MetaLingo Lab is the **first language center** to integrate:

- instructional programs grounded in neuroeducational frameworks (multisensory instruction, periodic repetition)
- metacognitive training (“*Learn **how to** Learn*”)
- tailored educational trajectory provided to each student (Customization using artificial intelligence and adaptive tools for unique cognitive profiles)
- instruction in small groups or on an individual basis according to each student's requirements
- neuro-linguistic method in teaching by recalibrating the learning process.
- genuine involvement and feedback from parents and specialists

The owner of the enterprise is a foreign language instructor with extensive expertise in teaching English over 20 years, specialized training in special education from EKPA University and certified Neuro-Linguistic Programming (NLP) Coach affiliated with NLP Greece and NLP University, Santa Cruz, California. At the outset, the pedagogical team will consist of the founder and an additional English language instructor who specializes in special education. The English instructor will receive training on neuro-linguistic programming (NLP) and its applications in education from the founder, who serves also as an NLP trainer. They will both assume responsibility for English instruction to individuals or small groups, ensuring that individualized curricula are adjusted in a timely and high-quality manner. The business model entails the immediate growth into new languages

(Italian and German) following the stabilization of the business's first operations. The science of the brain should not be exclusive, but accessible and agreeable to everyone. MetaLingo Lab is **committed** to combining modern educational methods with neuroscience to achieve significant results and groundbreaking success in the field.

The Company

MetaLingo will operate as a sole proprietorship will commence at the ground floor apartment of the two-story residence where the proprietor resides. The apartment will be modified to meet the necessary specifications for the specialized foreign language school. The firm will not assume the designation of a traditional "language school," so enabling it to function with more legal and bureaucratic freedom. It is not necessary to obtain a license from the Directorate of Secondary Education, avoiding being subject to extra rules pertaining to tutoring centers (such as those pertaining to staffing, schedules, and insurance requirements). Alternative Activity Codes (KAD), like "individualized teaching services" **85.59.10.02**, «educational workshops," or "Supportive teaching services for students with learning difficulties" **85.59.19.01** offer greater flexibility and less Ministry of Education oversight, can incorporate it. KADs such as "Private tutoring services for foreign languages without a tutoring center"—are subject to the Athens Chamber of Commerce and Industry classified as "other education." (EEA_**Epaggelmatiko Epimelitirio Athinwn**)¹⁷ It will be a tailored and inventive linguistic lab for delivering foreign language instruction that will function inside a legal framework, assuring minimized costs and administrative efficiencies, rather than a large educational institution and concurrently upholds high-quality and professional standards. Grounded in specific professional standards and differentiated instruction, it seeks to tailor its pedagogical methods to the unique requirements of learners, rectifying deficiencies that may have arisen from traditional language centers. Thus, via difference and the incorporation of social and pedagogical value, it seeks to provide a competitive result.

¹⁷ https://www.aade.gr/sites/default/files/2020-04/2_table_1062.pdf

Industry and the Market

MetaLingo uses the three fundamental models to analyze the external environment from which it derives influences: **PESTEL**, **PORTER'S Five Forces** and **Stakeholder Analysis**:

1. PESTEL analysis

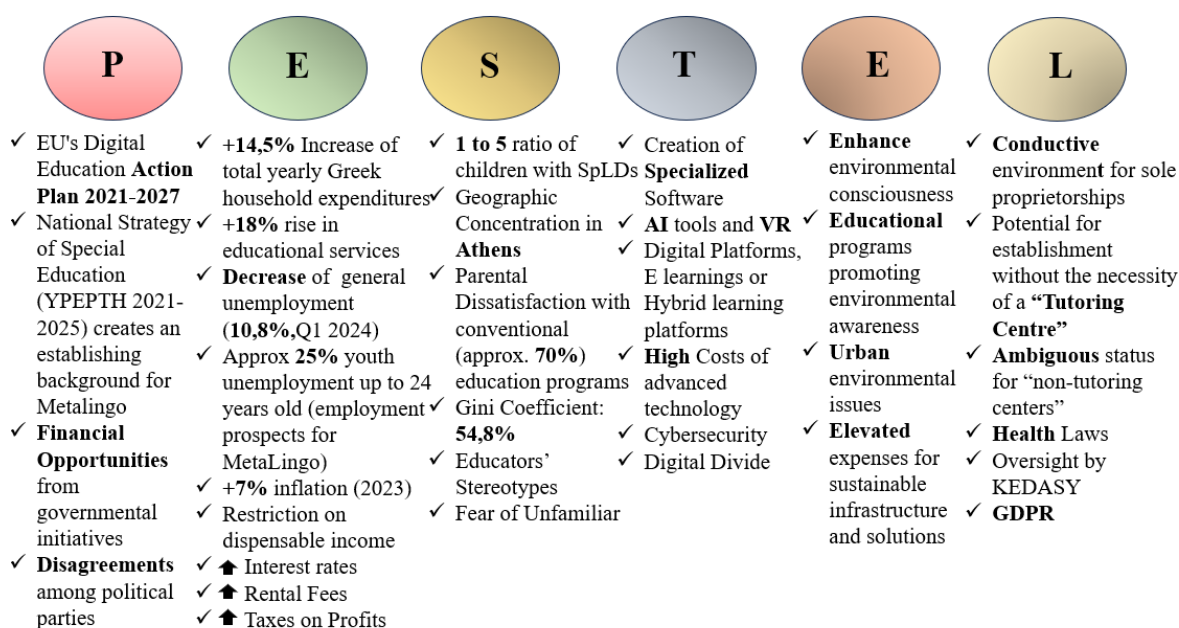


Figure 14. The Pestel Analysis of MetaLingo Lab

POLITICAL:

Opportunities:

- The EU's **Digital Education Action Plan 2021-2027**¹⁸ enhances financial support for adaptive learning platforms integrated with the AI techniques of MetaLingo Lab and Educating instructors on contemporary technology. MetaLingo could exploit political Influence on the Digital Transformation of Education.
- The **National Strategy for Special Education (YPEPTH 2021-2025)** and the increased requirements for schools to adopt unified special education programs elevate the need for specialist services such as those provided by MetaLingo Lab.

¹⁸ [Homepage - European Education Area](#)

Therefore, businesses specializing in special education and personalized learning establish a governing and ethical foundation.

- The firm could also exploit opportunities for financial support granted by government initiatives.

Threats:

- The discord among political parties creates ambiguity for organizations investing in infrastructure.

ECONOMICAL:

Opportunities:

- Approx **15%** increase in total yearly Greek household expenditures and **18%** rise on educational services between 2020-2023 (EL. STAT 2023) The previously indicated rise in expenditures represents a favorable economic element for the enterprise.
- Official data from ELSTAT indicates that general unemployment has declined from **14.7%** in 2021 to **10.8%** in the first quarter of 2024. Nevertheless, the unemployment rate for individuals in Greece up to 24 years old is **25.4% (Q12024)**, which enables the recruitment of young tutors at a reduced cost.

Threats:

- + **7%** inflation rate in 2023, which leads to increased expenditures and potentially reduced disposable income.
- Increased loan interest rates (**6-8%**) hinder access to financing, while
- Rental costs for educational premises in Athens reach up to **€20/m²**.
- **High** taxes on profits.

SOCIAL:

Opportunities:

- The prevalence of **1 in 5** children diagnosed with Specific Learning Disabilities (SpLDs) creates a conducive atmosphere for the allocation of funds to such enterprises.
- **Geographic concentration:** According to the 2021 census statistics, **35%** of children in Greece reside in Athens.

- Finally, nearly **70%** of parents convey discontent with traditional educational programs. Heightened recognition of neurodiversity, such as dyslexia and ADHD, as "alternative learning methods"

Threats:

- **Disparity in wealth distribution** (Gini¹⁹ value = **54.8%**) as measured utilizing the accessible tax data from the Independent Authority for Public Revenue.
- **Stereotypes** persist, particularly among educators, who believe that children with exceptional learning issues require increased effort rather than specialized solutions and potential parental biases stemming from fear towards the unfamiliar.

TECHNOLOGICAL:

Opportunities:

- Creation of **Specialized Educational Software**. The availability of tools for individualized learning is rapidly increasing.
- The application of **Artificial Intelligence (AI)** in education is becoming increasingly significant. The incorporation of AI via voice assistants, speech recognition, and intelligent customization systems facilitates tailored instruction according to the individual requirements of each learner. Children with ADHD may benefit from the application of **Virtual Reality (VR)**.
- **Digital Platforms, E-Learning, or Hybrid Learning Platforms**. The integration of in-person and remote education offers flexibility for students encountering challenges with focus, time management, or transportation. Metalingo could create its own application.

Threats:

- **Expenditure** on acquiring advanced technology
- **Threat of hacking** on educational platforms Digital Disparity

¹⁹ In 1905, economist Max Lorenz illustrated perfect equality as a straight diagonal line on a graph. The disparity between this theoretical line of equality and the actual income line is represented by the **Gini Coefficient**, which spans from 0 (indicating perfect equality) to 100 (indicating perfect inequality). The coefficient was proposed by Gini in 1912 based on the work of Max. (Κώτσιος, 2024)

- **Not** many households possess rapid internet connection or the suitable setting to employ technology tools.

ECOLOGICAL:

Opportunities:

- **Enhance Environmental Consciousness** among Parents and Educators. The firm may use sustainable practices, including digital technology, energy efficiency, and recycling initiatives. MetaLingo may improve its reputation as "**eco-friendly**" by utilizing online platforms, hybrid teaching, electronic notebooks, and implementing green technologies such as recyclable materials, including 3D printers.
- Participating in **educational programs promoting environmental awareness** enhances the laboratory's social standing and reputation for ecological consciousness.

Threats:

- **Urban Environmental Issues** (e.g., pollution, noise, thermal stress). Athens, as a heavily populated urban center, frequently encounters environmental issues.
- **Elevated expenses for sustainable infrastructure and solutions.** An eco-friendly facility must have energy-efficient technology, natural light, and sustainable upgrades.

LEGAL:

Opportunities:

- Greece offers a **conducive environment** for the formation of a sole proprietorship. A sole proprietorship is a versatile business model with few initial expenses.
- MetaLingo can be formed **without** the necessity of a "Tutoring Center" license. The designation "tutorial center" necessitates particular permits and stipulations. Nonetheless, the creation of a "foreign language workshop" or a "personalized teaching center" mitigates these issues.

Threats:

- Despite not using the name "Tutoring Center," the definition of "**non-tutoring centers**" remains unclear. The state may reevaluate the operational framework of these "alternative" institutions in the future.

- A tutoring center license is not mandatory; nonetheless, the facility must adhere to **health laws**, including ventilation and accessibility standards. Insurance and health compliance are obligatory.
- Ultimately, the implementation of speech therapy or specialized educational interventions may require coordination with a qualified professional or oversight by KEDASY.
- **GDPR** Data Protection for sensitive student information, particularly concerning children.

2. Five Forces Analysis (PORTER)

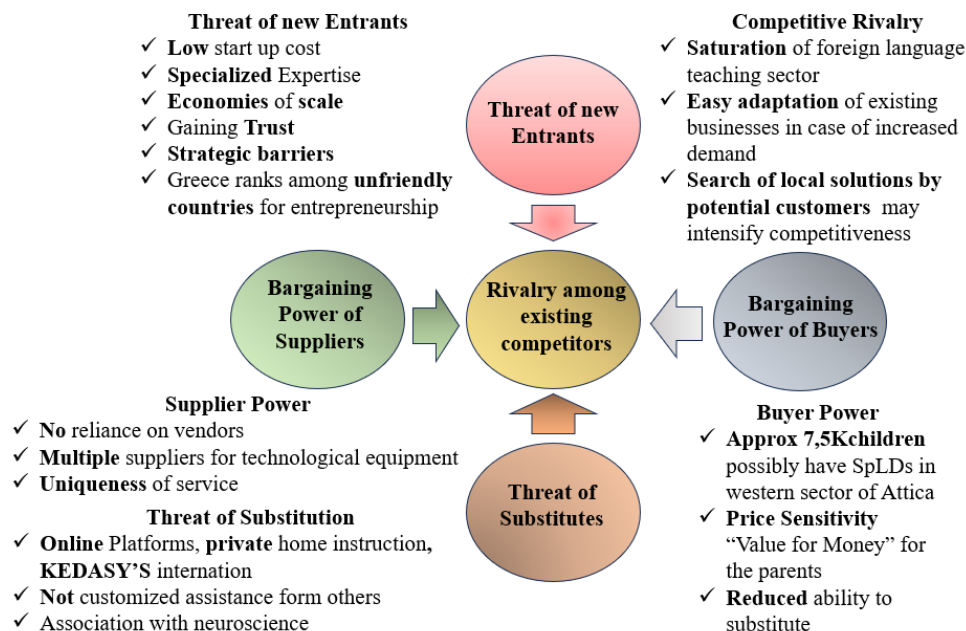


Figure 15. The Five Forces Analysis of MetaLingo

i. Industry Rivalry (Rating: High)

The foreign language teaching sector has reached saturation. A multitude of conventional tutoring establishments exists in Athens. While the majority of rivals do not focus on education for children with learning difficulties, they may readily adjust in response to heightened demand. Finally, the number of prospective rivals in Ilion will rise while potential customers in the local area pursue nearby alternatives.

ii. Threat of New Entrants (Rating: Medium to High)

Entering the MetaLingo market is facilitated by its minimal beginning expenses as a foreign language workshop. Nonetheless, its differentiation via neuroeducation, individualized learning, cutting-edge technology, and specialized expertise may establish access obstacles. Trust of parents and collaboration with professionals constitute significant impediments. MetaLingo, to compete quantitatively and price-wise with existing companies as economies of scale, will need to make significant investments to reach comparable levels of size and production cost. Ultimately, rivals may intentionally establish strategic barriers to inhibit MetaLingo's market penetration, including predatory²⁰ or restrictive²¹ pricing practices. Greece ranks second to bottom for the friendliness of its business climate (World Bank, 2020).

iii. Bargaining Power of Buyers (Rating: High)

According to EL. STAT, in 2021, over 37,000 children resided in the western part of the Attica area, encompassing the municipalities of Ilion (location of MetaLingo Lab), Peristeri, Agia Varvara, Agioi Anargyroi, Aigaleo, Kamatero, Petroupoli, and Haidari. Considering 20% of the surveys, we are referring to 7,500 prospective individuals with SpLDs (No adults included). Due to its specialized nature, prospective clients of MetaLingo will require verification of outcomes and evidence of cost-effectiveness “*value for money*”. The service quality, the safety that parents need for reassurance, and the emotional bond with the child will undoubtedly play an important role in creating the firm. The influence of clients can be alleviated by the distinction that MetaLingo aims to provide in its services as this kind of service seems presently absent at traditional foreign language institutions. Consequently, we are discussing a reduced ability to substitute the service.

²⁰ The established companies use a higher price at a profitability level equal to the production level, which does not leave residual demand for the new company.

²¹ Charging prices below cost by the established company with the aim of reducing all prices of competing products or services in the market (Lipczynski and Wilson, 2004)

iv. Bargaining Power of Suppliers (Rating: Low)

The main offerings of MetaLingo are delivered by the proprietor and an instructor. There is no reliance on vendors. The technological equipment and educational software are provided by a multitude of suppliers. Collaboration with speech therapists and educators will include individualized and tailored negotiations.

v. Threat of Substitution (Rating: Medium)

The substitutes for MetaLingo Lab could include internet platforms, private home instruction, or potential state interventions from groups such as KEDASY. Most replacements do not offer customized help for children with SpLDs. MetaLingo thrives owing to its association with educational neuroscience and its specialized and focused technique.

3. Stakeholder Analysis

High Power, high Interest (Manage Carefully):

This group includes i) **the owner**, who is directly engaged in company planning, goal setting, and attainment, and ii) **parents, families**, and adults who will select adult programs. These stakeholders anticipate a return on their investment (ROI), necessitating transparency in communication and safeguarding the emotional welfare of the children in relation to their parents. The category also includes **educators** and **tutors** pursuing professional advancement through competitive compensation and access to innovative methodologies and tools, alongside **funders** and the **ESPA** concerning external funding related to scalability, profitability, and social impact metrics

High power, less interest (Sustain Satisfaction):

The entities involved include **public inspection authorities**, **local governments** (the municipality), the **national data protection authority** (GDPR) through sanctions, and **social media**, which shapes public opinion.

Low Power, high interest (Keep Informed):

This group belongs to students of MetaLingo Lab, the **end users** who are concerned about the quality of the service and the results they will achieve. This category also includes speech **therapists** and **psychologists** who have professional experience working with these children, as well as **local support groups** (e.g., dyslexia associations) that have a significant social impact. All aforementioned parties, despite their significant interest, lack administrative authority.

Low Power, low interest (Monitor):

These are the **conventional educational institutions**²² that are not affiliated with the MetaLingo Lab and, namely, the **general public**, including families without children that possess SpLDs. Furthermore, **local small enterprises** are indirectly impacted by customer traffic and the **surrounding community** that might express concerns about noise, and **regional inhabitants** are only slightly active until MetaLingo's activities coincide with a specific event.

The Grid map of Stakeholder Analysis of MetaLingo Lab is schematically illustrated below:

²² At this juncture, it is imperative to maintain a **high level of focus**, as if a competitor approaches the MetaLingo's shared objective, the competitor will be relocated to a different quadrant.

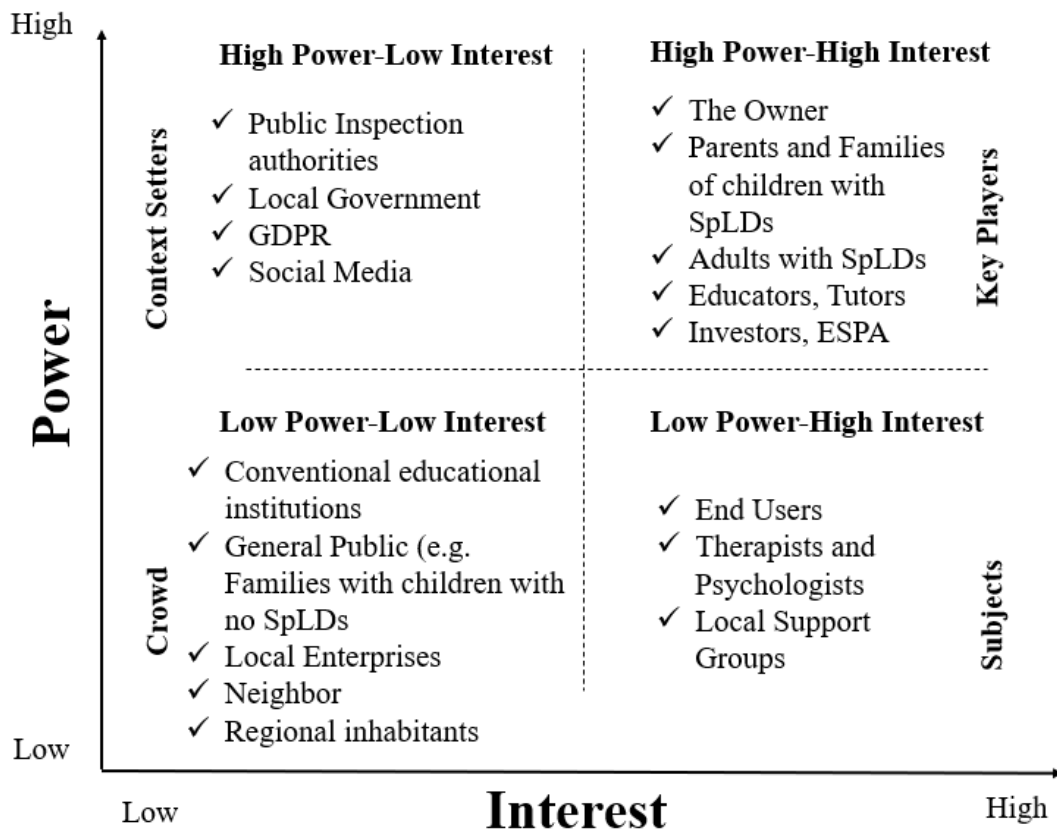


Figure 16. Stakeholder Analysis of MetaLingo

Strategy

MetaLingo is a small enterprise that strategically emphasizes the provision of foreign language learning services through customized programs designed for individuals with particular learning difficulties, utilizing innovative digital tools, neuro-linguistic programming, and metacognitive techniques. Differentiation is a fundamental strategy for achieving competitive advantage by offering distinctive qualities that customers value. MetaLingo distinguishes itself by:

- The use of neuro-linguistic programming in his pedagogical techniques
- Customization of curricula based on the specific learning difficulties of the student
- Establishment of an environment characterized by high emotional safety and trust
- Technological assistance through interactive media
- Interdisciplinary collaboration with specialists (e.g., speech therapists, special educators, etc.)

According to the timeline below, the **short-term** objective of MetaLingo is to plan and initiate the cycle of courses within **eight months of its inception**. One of its **medium-term** objectives is to enroll a minimum of **30** students in its first year of operation. Its **intermediate** objectives are to secure consumer trust (>90% satisfaction) by persuading them of her distinctive educational methodology, with a special aim of augmenting student enrollment by 30% yearly. Its strategic objective is to position the brand as a benchmark for kids with unique learning problems during a three-year period.



Figure 17. Timeline of Inception to Launch of MetaLingo (I to L Timeline)

The table below enumerates **particular activities** which are scheduled within a **40-day** timeframe (**5 weeks**), especially from the company's setting up, the promotional activities phase, and the official opening.

	Description	Category	Start	Days
Timeline for the execution of the MetaLingo Lab business strategy				
1	Establishment of legal entity and company registration (Month 1)	Activity	1/9/2025	30
3	Spatial configuration and equipment (Month 1)	Activity	15/9/2025	15
4	Creation of educational resources and acquisition of early clientele (Month 1)	Activity	15/9/2025	15
5	Commencement of courses (Month 4)	Milestone Goal	13/10/2025	40

Table 5 Intermediate Activities of MetaLingo (Set Up to Launch)

The **market segmentation** for MetaLingo Lab is delineated as follows:

- Children with SpLDs, primarily ages **7-16**
- Adults with SpLDs for adult education courses
- Parents exhibiting more awareness and seeking tailored answers
- Educators and special education professionals

According to the above client classification, it can be accomplished:

- Focused marketing via customized campaigns, correspondence with parents, etc
- Enhancement of learning efficacy and satisfaction
- Strategic investment in the creation of tools tailored for specific market segments rather than a universal model
- Competitive advantage via specialization
- Capacity for differentiated pricing (e.g., bespoke programs with associated price)

The marketing plan for MetaLingo Lab will be examined in further depth below.

Marketing Plan

Marketing research was undertaken to assess the intents, requirements, aspirations, and preferences of potential consumers concerning the new service outlined in the business plan for market research objectives. A sample-based primary study was executed via **semi-structured in-depth interviews** by the founder-researcher to gather information pertinent to the specified research topics (See **Appendix A**, Interview Guide) A. The research focused on a portion of the company's target audience. A homogeneous sampling of **11** individuals (5 adults with SpLDs and 6 mothers with children with SpLDs) was performed utilizing convenience sampling, targeting individuals in proximity to the researcher-founder, alongside the **snowball sampling method**, which is notably recognized in social sciences and entails recruiting acquaintances of the researcher with particular attributes (peer-to-peer, etc.). The interviews lasted between 30 minutes and 1h30 and were completed between May 1 and May 15 2025. Four out of five adults and two out of six parents were interviewed in person (Total **6** people in person). The rest **5** people were questioned over telephone (1 adult and 4 parents).

Below the **Age**, the **Professional Status** and the **Academic Profile** of the sample are represented:

Age

ADULTS :

- ✓ 1 (26-35yrs old)
- ✓ 4 (36-45yrs old)

PARENTS :

- ✓ 1 (36-45yrs old)
- ✓ 4 (46-55yrs old)
- ✓ 1 (>56 yrs old)

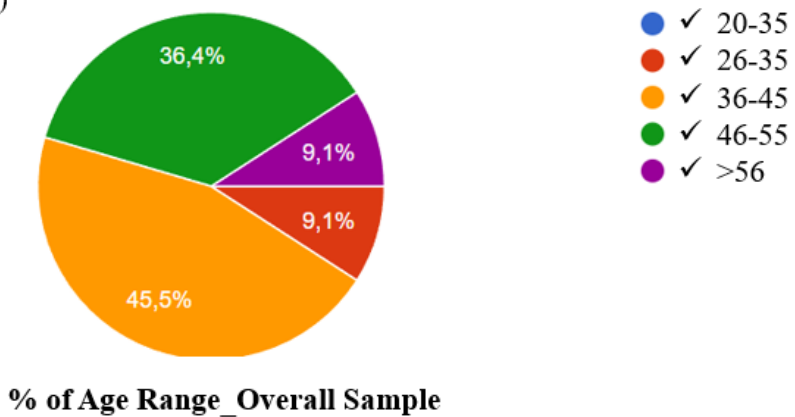


Figure 18 % Share of Age Range_Overall Sample

As shown in the Figure 18, the largest age range of the sample is between **36 and 45** years old for adults (**80%** of adults) and **46 and 55** years old for parents (**66%** of parents).

Professional Status

ADULTS :

- ✓ 1 (Freelancer)
- ✓ 4 (Employees)

PARENTS :

- ✓ 6 (Employees)

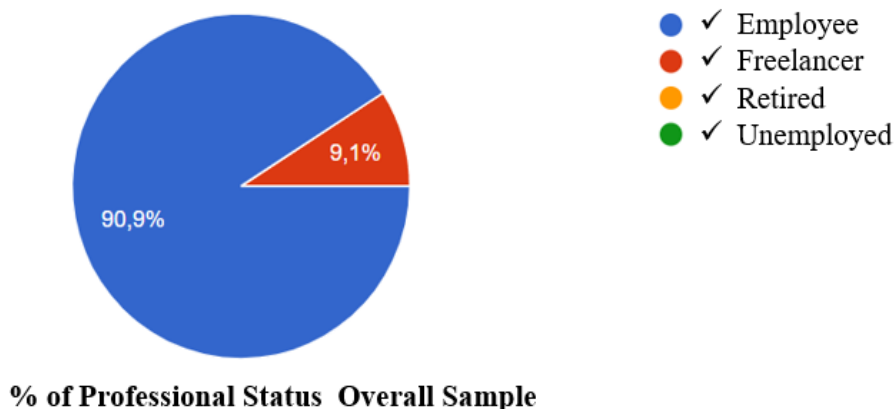


Figure 19 % Share of Professional Status_Overall Sample

The data of Figure 19 indicates that **90.9%** of the sample consists of salaried employees, with only **one adult** being a freelancer.

Academic Profile

ADULTS :

- ✓ 1 (MSc)
- ✓ 1 (BSc)
- ✓ 3 (Secondary Education)

PARENTS :

- ✓ 1(MSc)
- ✓ 2(BSc)
- ✓ 3(Secondary Education)

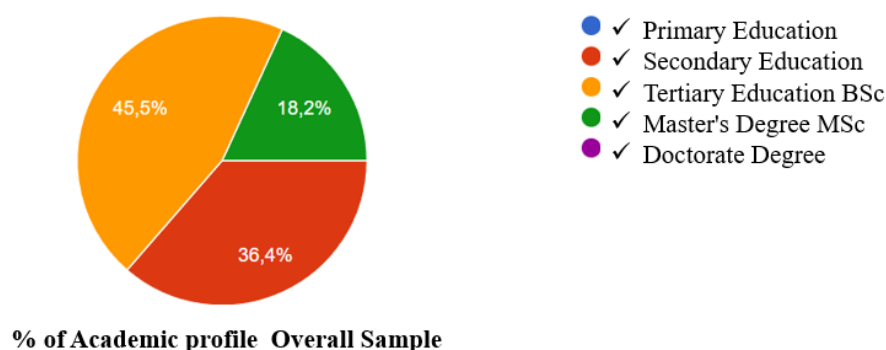


Figure 20 % Share of Academic Profile_Overall Sample

The data indicates that **45.5%** of the sample possesses a Bachelor of Science Degree (BSc), **36.4%** are high school graduates, and **18.2%** hold a master's degree (MSc).

Observations about descriptive, linguistic, and conceptual aspects were recorded. The establishment approach of MetaLingo Lab will be examined using the tenets of qualitative methodology. Adherence to qualitative research principles yielded significant insights into the **purchasing intentions** of a particular segment within the organization's target demographic designing the **4P** framework that we will implement for Metalingo's marketing plan.

The process involved open-ended inquiries guided by the following research questions (**RQs**), categorized into **5** distinct groups:

1. Overview of foreign language acquisition concerning their children with SpLDs

The question concerns **parents with children with SpLDs**.

More specifically their perceptions of their child's foreign language acquisition and the child's own experiences throughout this process. Is the child acquiring a foreign language? Does he/she encounter challenges, and if so, what are they? What is the setting in which the foreign language is taught, what pedagogical methodology is employed, and how do shortcomings (if exist) in this approach impact the child?

2. Enrollment of children at specialized foreign language acquisition centers

The question concerns **parents with children with SpLDs**.

Parents were asked whether they had ever enrolled their children in a foreign language center tailored to children with specific learning difficulties. If yes, in what areas, if any, do parents observe discrepancies in their children regarding these centers?

3. Discontinuation of courses from one institution or way and enrollment in another institution or way.

The question concerns **parents with children with SpLDs**.

The third group focuses on parents' statements regarding the reasons their children discontinued foreign language studies, as well as the locations where these children continued their education, **if applicable**.

4. Adults' perspectives

The question concerns **adults with SpLDs**

The fourth category pertains to adults' responses concerning the presence or absence of challenges in acquiring foreign languages. What was their learning experience of these challenges in relation to their SLD?

5. Purchase Intention

The question concerns **both parents with children with SpLDs and adults with SpLDs**

The fifth and last category, is **the core** of the inquiries, as it concerns the intention to purchase. This communication targets both parents and individuals with SpLDs, examining their preference for enrolling themselves or their children in a specialized foreign language learning facility, as well as their willingness to tolerate potential variations in tuition rates contingent upon the services offered.

The responses obtained from the semi-structured interviews captured elements of the customer's perspective, which is essential for developing a **marketing strategy** for Metalingo Lab.

Concerning **RQ 1 -Parents- (Overview of foreign language acquisition concerning their children with SpLDs)**:

- **All six parents** stated that their children (**six children all aged 11 to 17 years old**) are **all** acquiring foreign languages. The six parents together identified their children's challenges in reading, word identification, memory, vocabulary development, oral expression, and auditory comprehension. Among the six children of the six interviewed parents, it is crucial that **only two** are instructed at

conventional foreign language centers, while **two** others receive private lessons at home and the remaining **two** others are taught foreign languages solely in school (Figure 21), with **none** of the children benefiting from a tailored and specialized approach to meet their individual needs (nonexistence of percentage of the blue bullet_Figure 22).

**Location for Foreign Language Instruction
PARENTS (One child Each) :**

- ✓ 2 (FLC unified Class)
- ✓ 2 At School
- ✓ 2 Private lessons at home

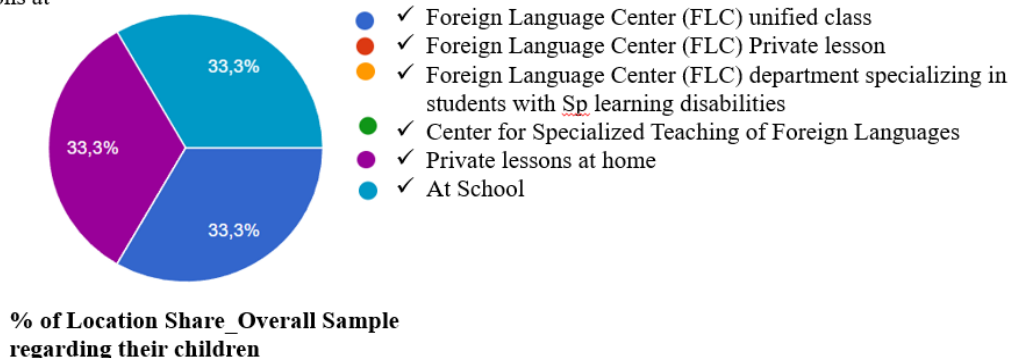


Figure 21 % Share of Location where the 6 children acquire foreign language instruction

**Educational Method Applied
PARENTS :**

- ✓ 1 (No Differentiation)
- ✓ 1 (Oral Exams)
- ✓ 4 (Minor Deference during exams in relation to other children)

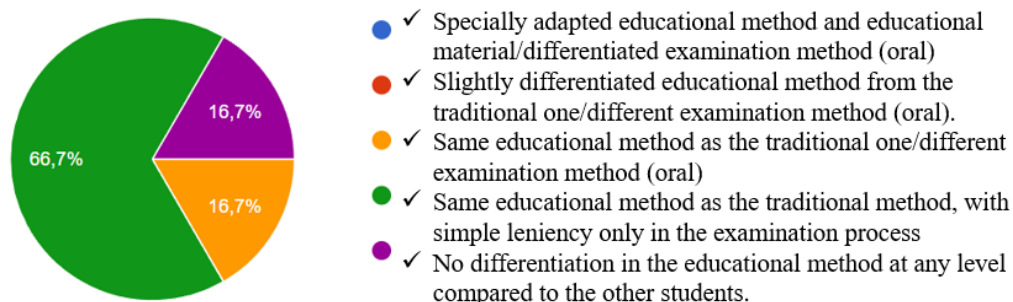


Figure 22 % Share of Educational Method that the 6 children receive for learning a foreign language

- **All of the parents** indicated significant shortcomings in the educational system for foreign language acquisition. It was said that they cannot impose “*several expectations*” while their child is enrolled in a mainstream class with other students
- **Five of six parents** cited several emotional effects that the aforementioned deficits had on their children. Expressions reported for the five youngsters are: “*experienced anger, bullying, fear of failure, comparison anxiety, and a need for confidence enhancement.*”
- **All of them articulated the necessity for differentiated instruction**, advocating for alternative assessment methods including written assignments, presentations, or creative projects. They emphasized the importance of utilizing technology and integrating educational tools and software that facilitate learning, such as reading and writing applications, alongside the provision of personalized support and guidance.

Concerning **RQ 2-Parents- (Enrollment of children at specialized foreign language acquisition centers):**

No parent has ever registered their child at a specialized foreign language institution. A mother explicitly said that she searched for an analogous option in her area (Ilion) but was unsuccessful in locating one.

Concerning **RQ 3-Parents- (Discontinuation of courses from one institution or way and enrollment in another institution or way):**

Only one mother terminated her child's enrollment at the conventional foreign language center in favor of private lessons, which she finds satisfactory, despite the instructor lacking specialized expertise in dyslexia.

Concerning **RQ 4-Adults- (Adults’ perspectives)** it was recorded that:

Adults with SpLDs also indicated substantial challenges in the process of acquiring a foreign language. Among the **five questioned adults** with learning difficulties, only **one**

successfully completed studies at the C2 level, while three achieved the B2 level. **No** adult has ever registered at a specialized foreign language institution. **All** adults asserted that they would readily acquire a second foreign language at an appropriate language facility. One adult would promptly enroll to conclude her education at the B2 level in English.

Concerning RQ 5 -Both Parents and Adults- (The Purchase Intention)

Regarding the **Enrollment** in a specialized foreign language institution for people with SpLDs:

Adults: 80% responded “Yes” (4 adults) 20% responded “Maybe” (1 adult)

Parents: 50% responded “Yes” (3 parents) and 50% responded “Maybe” (3 parents) for their children

Among the **whole** sample, 63.6% responded "yes" whereas 36.4% replied "maybe" (Figure 23)

Enrollment in a Specialized Foreign Language Center

ADULTS :

- ✓ 4 (Yes)
- ✓ 1 (Maybe)

PARENTS :

- ✓ 3 (Yes)
- ✓ 3 (Maybe)

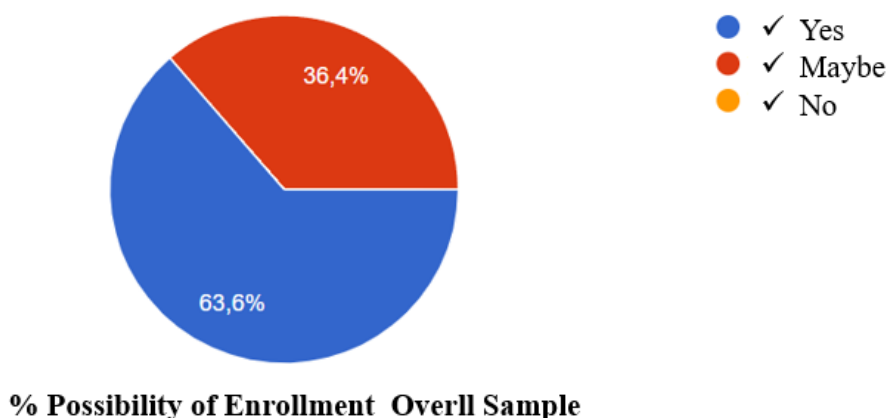


Figure 23. Possibility of Enrollment in Foreign language School for people with SpLDs

Regarding the **price differentiation** (increase) due to the specialized service:

Adults: 100% responded “Yes” One stated “*If I were paying around €150 at a traditional tutoring facility, I would be prepared to spend up to 100% more to acquire the language correctly at the school for people with SpLDs*” Another adult indicated a willingness to pay up to 50% more than traditional tutoring centers.

Parents: 66,7% responded “Yes” (4 parents) and 33,3% responded “No” (2 parents)

Figure shows that among the **whole** sample, **81,8%** responded "yes" whereas **18,2%** replied "No". A mother asked “*What justifies a higher payment for a service that has been studied and is being provided?*”

**Intention to pay
differentiated expenses
for tuition fees
(increase)**

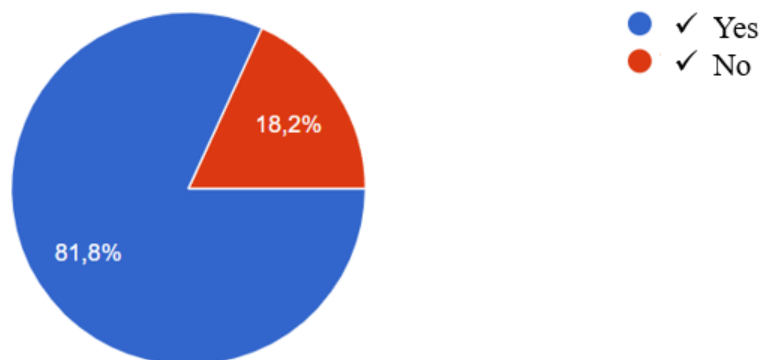
ADULTS :

✓ 5 (Yes)

PARENTS :

✓ 4 (Yes)

✓ 3 (No)



% Intention to Pay more _Overall Sample

Figure 24 Intention to pay differentiated expenses for tuition fees (Increase)

In general, parents exhibited more reluctance regarding the enrollment of their children in a spatialized school of foreign languages for people with SpLDs. When asked **why** they were hesitant, they said they needed to be assured of the service's exclusivity. One of the three *reluctant* mothers stated, "*It's a matter of 'Marketing Box.'*" "*Should they persuade me that they employ an alternative methodology or if I observe partnerships with scientific*

institutions, my 'maybe' would unequivocally transform into a "yes"." Another *reluctant* mother exhibited a bias, fearing that enrolling her kid in a specialist facility might result in stigmatization as having a "*problem*." Nevertheless, upon receiving a description of the forthcoming service and the methodology, she altered her perspective. The aforementioned responses represent the **Product** and the **Promotion** part of the company's 4P Marketing Model.

PRODUCT:

MetaLingo offers tailored foreign language teaching for individuals with particular learning challenges. The main feature is a tailored and distinct learning environment that will employ:

- **Services** related to **English** language acquisition will be provided, with the possibility of expanding to French and Italian as well. The services will be organized around **theme modules** that will integrate semantic information with the student's current cognitive frameworks. The theme modules will be organized around the student's interests and known subjects, like "My Body, My School, My Family, Nature, Animals," etc.
- Provision of instruction across **all educational levels** from Pre-A1 to B2-C1 (Lower and Proficiency).
- **Diagnostic assessment** upon enrollment for the purpose of placement at the appropriate learning level
- **Multisensory teaching** using activities that activate more than one sense
- **Interdisciplinary instruction** that will merge information and abilities from diverse cognitive domains (e.g., language and art) to enhance knowledge transfer and critical thinking.
- **Strategies for metacognitive education.** The learner must first comprehend their learning style to implement a tailored educational approach. Utilizing NLP techniques, the student comprehends their learning process, engages in self-assessment, and manages their learning strategy.

- **Digital tools**, such as adaptive learning applications including Khan Academy Kids, Duolingo for Schools, Lexia Core 5, Grapho Game, Climbing with Phonics²³, and programs like Co:Writer²⁴, Write:Outloud²⁵, and Dicom Portable²⁶, predict potential word choices or endings displayed on the screen. These tools minimize the number of keystrokes required by the writer, incorporate voice reading of misspelled words and written text, and provide oral feedback with options from lists of phonetically or orthographically similar words, thereby facilitating word completion with reduced keystrokes, making them invaluable for users with coordination difficulties.
- **Evaluation platforms** such as Quizizz, Kahoot, and Seesaw facilitate the development of interactive movies and the building of digital portfolios that document student learning through voice and visuals.
- **Empirically validated** instructional strategies (e.g., Universal Design for Learning (UDL)²⁷, differentiated teaching)
- **Support services** (parental counseling, educational evaluation, individualized progress reports)
- **Psychological-Emotional** learning focused on boosting self-esteem and fostering a sense of security in learning.

PROMOTION:

The promotion strategy may encompass the following:

²³ [http://www.worldcat.org/title/climbing-with-phonics/oclc/35000766&referer=brief_results\(opens in a new tab\)](http://www.worldcat.org/title/climbing-with-phonics/oclc/35000766&referer=brief_results(opens in a new tab))

²⁴ [http://donjohnston.com/cowriter/#.U9DcZrG7nIU\(opens in a new tab\)](http://donjohnston.com/cowriter/#.U9DcZrG7nIU(opens in a new tab))

²⁵ [http://donjohnston.com/writeoutloud/#.U9DdKrG7nIU\(opens in a new tab\)](http://donjohnston.com/writeoutloud/#.U9DdKrG7nIU(opens in a new tab))

²⁶ [https://portableapps.com/news/2012-07-29--dicom-portable-1.1.1-released\(opens in a new tab\)](https://portableapps.com/news/2012-07-29--dicom-portable-1.1.1-released(opens in a new tab))

²⁷ **Universal Design for Learning (UDL)** is a scientifically verified approach that renders learning accessible and effective for all individuals. It is grounded in neuroscience and acknowledges that students possess diverse learning modalities. Rather than "fixing" the kid, we modify the environment, pedagogy, and resources to accommodate diverse needs. Such learning is accomplished through several modes of display, such as text, images, audio, and video. ii) Various methods for students to demonstrate knowledge, such as written, oral, and project-based formats. iii) Diverse strategies for encouraging students to tailor education to their interests and emotional requirements. <https://udlguidelines.cast.org/>

- **Social media marketing** that concentrates on parents and educational community, such as Facebook Groups, Instagram, TikTok etc.
- **Inbound Marketing:** Educational workshops and free webinars for parents, such as *"4 Practices for Your Kid to Learn Easier."*
- **SEO²⁸ blog posts** with keywords like *"Neuroscience and Language Learning: A Handbook for Parents"* to attract them first, alongside terms such as *"Why Neuro-Adaptive Tutoring Centers Are More Helpful and Efficient"* to turn them into clients. An extra internal link may be implemented that directs to the MetaLingo Lab's page.
- **Strategic engagement** at educational events and special education facilities with tailored **advertising brochures**.
- **Collaboration with specialists** to facilitate recommendations that highlight the scientific evidence necessary to **persuade** parents.

PLACE:

As previously noted, one of the six mothers indicated that she was unable to locate a specialized foreign language teaching center in the Ilion area while searching for one for her child. Additionally, 7 out of 11 interviewees expressed a willingness to register immediately, while the remaining 4 would do so if a carefully crafted marketing approach persuaded them of the service's distinctiveness. MetaLingo Lab will function:

- at a **physical site** in an accessible metropolitan location, equipped with parking facilities for brief stops.
- MetaLingo will also provide customized **online lessons** via secure platforms, enabling a **hybrid teaching paradigm** with a mobile application that features gamified²⁹ lectures (**digital site**).
- The firm aims to partner with educational institutions or speech treatment institutes for **supplementary assistance programs**.

²⁸ a website that communicates articles and information directed for search engines (e.g., Google, Bing).

²⁹ educational activities that incorporate game elements

PRICE:

Out of a total of **11** interviewees nine respondents (**81.8%**) responded "Yes" to question (5) regarding the **prospective price differentiation** due to the special educational method in the case of registration, (5 adults and 4 parents), while two parents (**18.2%**) responded "No" Adults even expressed their willingness to pay twice the amount they would at a traditional center. One mother declared, *"I have spent a significant amount of money to ensure my child's well-being; I would not object to paying additional fees there."* The two mothers who responded with "No" stated that the school, which specializes in the service it provides (Foreign Language Teaching for people with SpLDs), should not differentiate its pricing from that of traditional foreign language centers. After being informed of the services that would be provided, one of the two mothers affirmed that she would be willing to pay a higher price if she were convinced of the service's distinctiveness.

Therefore, MetaLingo Lab will implement a **value-based pricing strategy**³⁰ that considers the following factors:

- The value of **differentiated** teaching
- The differentiation from the competition
- The **sensitivity** of the parental market and **the necessity of documenting** the service's uniqueness
- The **necessity for accessibility** (e.g., reduced pricing for low-income families or discounted arrangements for two siblings)

Figure 25 is a schematic illustration of the MetaLingo lab's **4P marketing model**.

³⁰ Billing is determined by outcomes rather than hours.

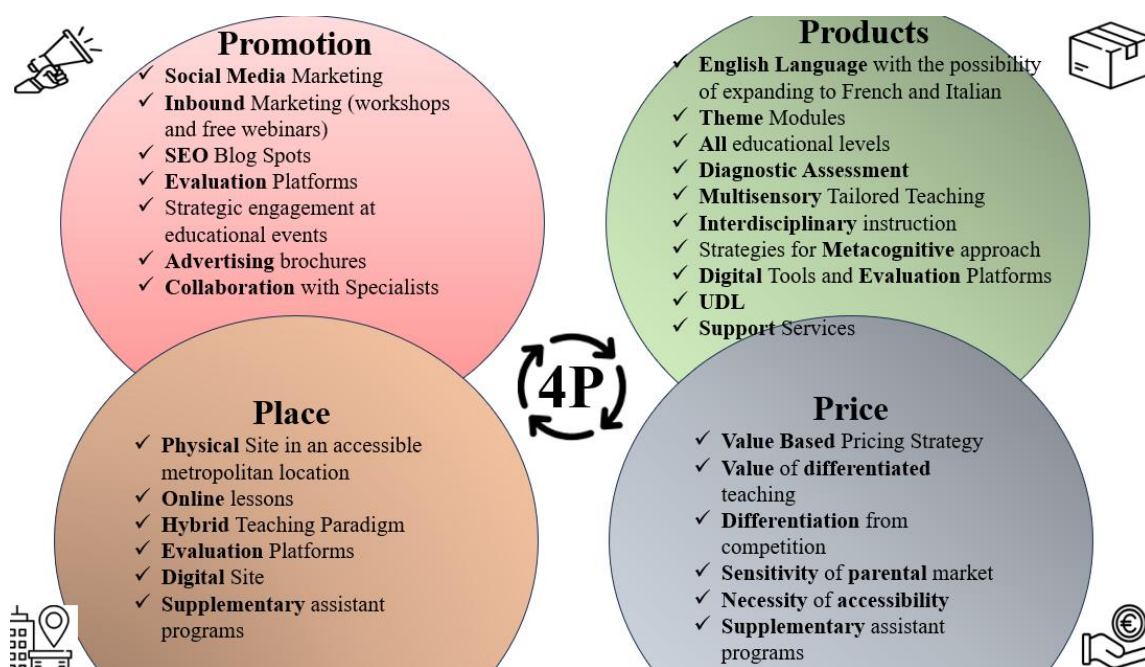


Figure 25. The 4P Model of MetaLingo Lab

Development Plan

Following the initial development of training programs and resources, MetaLingo is dedicated to the ongoing enhancement of its services to ensure they stay contemporary and successful for their targeted specialized clientele. The principal activities of this continuous development include:

- Biannual evaluation of teaching methodologies informed by scientific advancements and client feedback
- Incorporation of innovative digital instruments and adaptive learning strategies
- Continuous professional development (CPD) for instructors in student differentiation and evaluation Formulation of innovative theme units tailored to student requirements and proficiency. Workshops and guidance provided by external partners will support the actual implementation of differentiated instruction.
- Establishment of new service units, such as parental advice utilizing NLP approaches, virtual sessions, and summer seminars.

Table 6 is the budget for the expenses associated with the aforementioned activities:

	Category	Description	Annual Cost
1	Digital Tools and Software	New licenses	€500 – €1.000
2	Content Review	Creation/Redesign of content	€500 – €1.000
3	Counselors/Educational Experts	Support for Universal Design for Learning and Differentiate	€800 – €1.000
4	Marketing of Innovative Services	Promotion	€300 – €500

Table 6 Budget of Ongoing Development of MetaLingo Lab

Human Resources and The Management Team

The company will be supported by a skilled and multifaceted staff grounded in the ideas of differentiated education and technology-enhanced learning. The organizational chart is organized according to functional and pedagogical criteria to guarantee a clear delineation of roles and duties.

The **primary roles** within the organizational structure are:

- The founder/director who is accountable for strategic direction, maintaining service excellence, and enhancing programs and collaborations.
- Foreign language educators (philology graduates) who have completed further studies and training in special education.

As a part of the **company's enhancement strategy**, it will be incorporated:

- a psychologist as an external collaborator to offer counseling to parents and educators, evaluate students' needs, and improve emotional learning.
- A Digital Learning Expert tasked with enhancing technological learning and assessment technologies.

Personnel recruitment and selection strategy:

The alignment of the company's values with those of the individuals will determine staff selection. The stages are outlined as follows:

- Sharing a job opening on specialized platforms
- Organized scenario interviews will emphasize the evaluation of **soft skills**³¹.
- An evaluation lesson aiming to measure pedagogical flexibility and empathy.

Instruction and professional improvement

The owner will deliver training centered on the principles of tailored instruction and neuro-linguistic programming (NLP) in the role of NLP trainer and certified tutor for individuals with specific learning difficulties. Additionally, the owner will encourage educators to participate in lifetime learning seminars as part of their ongoing professional development.

Compensation and Reward Framework

Compensation will comprise a fixed salary and supplementary performance incentives directly linked with qualitative metrics, including trainee satisfaction and successful learning outcomes. Flexibility in work hours and moral recognition will be offered to enhance professional dedication and mitigate work-related burnout.

Financial Planning and Funding Scheme

The firm will be structured as a sole proprietorship, with its headquarters located on the ground floor of the founder's apartment, which will be rented. The apartment building is owned by the family, and the ground level will be leased by a relative who lives permanently abroad. The establishment will occur via registration with the Athens Chamber of Commerce and Industry and will function as a foreign language laboratory.

The **establishment costs** are detailed in **Table 7**:

³¹ Academic Critical Thinking, Teaching Ability, Cooperativeness, Emotional Intelligence

Business Registration Costs	€
Company Formation Cost Note	50
Fee for Registration in the General Commercial Registry (GEMI)	10
Fee for Registration with the Chamber of Commerce	100
Self-Employed Registration Fee with EFKA (formerly OAEE)	111
Other Expenses	50
Total	321 €

Table 7 The Establishment Cost of MetaLingo Lab

The **startup cost** is defined in Table 8:

Start-up Costs	€
Business Registration Costs	321
Rental Deposit (2 months' rent)	800
Space Renovation/Setup Costs	500
Furniture Costs (desks, chairs, teacher's desk, bookcase)	4.000
Writing materials/Office supplies/Books	500
Interactive Whiteboard	650
Website Development	300
Signage Costs	500
Purchase and installation of new air conditioning units	1.000
Cost of telephone and internet connection	60
Accountant	120
Unforeseen Expenses	1.000
Total	9.751 €

Table 8 The Start-up Cost

The preparation period will be around **5 weeks**, contingent upon finalizing the installation location. In addition to the **€10,000** necessary to initiate the firm, the entrepreneur will require a minimum of **€10,000** for operational capital. These are the financial resources the firm needs every day to fulfill its responsibilities.

The **Total Financing Scheme** is depicted below in Table 9:

Sources of Funding	€	% Share
Owner's Equity / Personal Funds	10.000	50%
Bank Loan	10.000	50%
Total	20.000 €	100%

Table 9 Total Financing Scheme

The **Repayment of the loan** will be made through fixed monthly amortization installments as follows:

Loan Amount	10.000 €
Fixed Interest Rate	8%
Term (in years)	5
Repayment in Installments	Monthly
Installment / Monthly Payment	203
Total Repayment	12.161
Total Interest	2.161

Table 10 Calculation of loan installment, interest, and repayment amount

The monthly **Fixed Cost** of MetaLingo Lab can be approximated as follows:

Fixed costs	€
Rent	400
Loan Installement	203
Electricity	100
Water	20
Telephone and Internet	50
OAEE contributions (social-insurance contributions for the self-employed)	250
English teacher plus Insurance	1.400
Chamber of Commerce membership fee	10
Contingencies (unforeseen expenses)	150
Total	2.583 €

Table 11 Fixed Costs

For MetaLingo Lab, as a service-oriented enterprise, it will be presumed that **the overall expenditure** of the firm corresponds to its fixed costs, as indicated in **Table 12**:

Total Operating Cost	€
Fixed Cost	2.583
Variable Cost	0
Total	2.583 €

Table 12 Total Operating Costs

The **break-even point** of MetaLingo, at which total sales equal total costs, resulting in neither profit nor loss, will be calculated as follows:

$$\text{Break Even Point} = \text{Fixed Costs} / \text{Profit margin}$$

$$\text{Profit Margin} = \text{Price} - \text{Variable Cost} = 100\text{€} - 0 = \mathbf{100\text{€}}$$

$$\mathbf{\text{Break Even Point} = 2.583 / 100 = 25,83 \approx 26 \text{ students}}$$

Since the business breaks even with **26** students, the entrepreneur should consider solutions that will make the business profitable.

Some of these are:

- Slight rise in tuition fees
- Premium Packages with personalized lessons for instance 1:1 or small groups i.e +48€ per student per month for 1:1 lesson and +28€ per student per month for small groups
- Parent workshops for strategies to support children with SpLDs
- Summer Camps (interdisciplinary summer workshops)

Below are **three sustainability scenarios**: one pessimistic, one realistic and one optimistic, all of which are based on the monthly revenues and expenses.

1. Pessimistic Scenario:

Unique Service: English Learning

Students: 30 (+4 students from Break Even Point (26 students))

Basic Tuition Fees: 100€ per month

Revenue:

Revenue (excluding VAT)			
Service	Tuition fees/Monthly	Amount of Students	Total
Foreign language learning	100	30	3.000 €
Total			3.000 €

Table 13 The Revenue of the Pessimistic Scenario

Economic Result:

Result	€
Revenues	3.000
Operating Cost	2.583
Monthly Revenue	417
Tax 22%	-92 €
Net Profit	325
Profit before tax/year*	4.170
Profit after tax/year	3.253

Table 14 The Economic Result of the Pessimistic Scenario

* Year = 10 months. In July and August, the business **will not operate.**

Based on **Table 14** the monthly net income is limited to **€325**, and the business will need approximately **30 months** to cover the startup costs. This is called the **payback period**.

$$9.751€ / 325 = 29,9 \approx 30 \text{ months}$$

2. Realistic Scenario:

Service 1: English Learning

Service 2: 1:1 lesson **Premium Package** (48€ per Student)

Students (+5 vs the optimistic scenario): Total 35 students (10 out of 35 have purchased the Premium Package +48€)

Basic Tuition Fees: 102€ per month (+2% rise)

Revenue:

Revenue (excluding VAT)			
Services	Tuition fees/Monthly	Amount of Students	Total
Foreign language learning	102	35	3.570
Premium Packages	48	10	480 €
Total			4.050 €

Table 15 The Revenue of the Realistic Scenario

Economic Result:

Result	€
Revenues	4.050
Operating Cost	2.583
Monthly Revenue	1.467
Tax 22%	-323 €
Net Profit	1.144
Profit before tax/year	14.670
Profit after tax/year	11.443

Table 16 The Economic Result of the Realistic Scenario

Based on the **Table 16**, the monthly net income is **€1.144**, and the business will need approximately **9 months** to cover the startup costs.

$$9.751\text{€} / 1.144 = 8,5 \approx 9 \text{ months}$$

3. Optimistic Scenario:

Service 1: English Learning

Service 2: 1:1 lesson **Premium Package** (48€ per Student)

Service 3: Workshops for Parents (10€ per parent **Only** for **May and Oct** i.e. **2 per Year**)

Service 4: Summer Camp 26 (**Only** for **June 26**)

Students: (Total **45 Students**) **40** Children (+5 vs the realistic scenario), **5** Adults (Accelerated Adult Courses)

- ✓ **15** out of **40** Children have purchased the Premium Package (+48€)
- ✓ **6** out of **40** Children have purchased **Summer Camp 26**

Average Basic Tuition Fees (Children): 102€ per month

Average Basic Tuition Fees (Adults): 168€ per month

Revenue:

Services	Monthly Fee	Yearly Fee	Amount of Students and Number of Workshops Overall Year	Revenues Per Month (Jan, Feb, Mar, Apr, Sep, Oct, Dec)	Revenues Per Month (May and Oct)	Revenues for 1 month (June)
Foreign language learning	102		40	4.080	4.080	4.080
Premium Packages	48		15	720	720	720
Accelerated adult courses	168		5	840	840	840
Summer Camp 2026		680	6	0	0	4.080
Revenues from workshops		500	2	0	500	0
Total Profit Before Tax				5.640 €	6.140 €	9.720 €

Table 17 The Revenue of the Optimistic Scenario

In **May** and **October**, the revenue will increase by **€500** euros per each month respectively owing to the workshops. In June, it will rise by **€4,080** euros due to the Summer Camp.

Economic Result:

For the calculation of the financial results of the optimistic scenario, **the operating costs** have been increased to **3.000€**

Result	Monthly Revenue for the months of (Jan, Feb, Mar, Apr, Sep, Oct, Dec)	Monthly Revenue for the months of (May and Oct)	Monthly Revenue for June	Yearly (10 months) Jul & Aug are excluded
Revenues	5.640	6.140	9.720	
Operating Cost	3.000	3.000	3.000	Average Monthly Revenue
Monthly Revenue	2.640	3.140	6.720	4.167
Tax 22%	-581 €	-691 €	-1.478 €	Average Net Profit
Net Profit	2.059	2.449	5.242	3.250
	For 7 months (x7)	For 2 months (x2)	For June (x1)	Total
Profit before tax	18.480	6.280	6.720	31.480
Profit after tax	14.414	4.898	5.242	24.554

Table 18 The Economic Result of the Optimistic Scenario

Based on the **Table 18**, the monthly net income for the **first 4 months** will be **€2.059**, and the business will need approximately **4,7 months** to cover the startup costs.

$$9.751€ / 2.059 = 4,7 \text{ months}$$

In **May**, the initial **workshop** will generate earnings of + **€500** therefore, the startup costs will have been fully covered (Net Profit of May_€2.449). In **June**, only the **summer camp**,

contingent upon the participation of six students, will provide profits of around **€4,080** (**Overall** Net Profit of June_€5.242)

The lab will **not** operate during **July** and **August**. From September to year-end, monthly earnings will revert to the levels observed from January to April, assuming student enrollment stays constant, with the exception of **October**, during which a second workshop will be conducted, yielding an extra profit of + **€500** for this month.

Upon calculating the **average** throughout the ten-month period, a monthly net profit of **€3.250** and a cumulative net profit of **€24.554** for the 10-month duration of operation are being estimated.

Alongside the aforementioned services, the business may use additional solutions to augment its profitability. These may comprise:

- Increase in additional students (children and adults)
- Increase Students of Summer Camp
- Extended Hours for Weekend Classes
- B2B Partnerships with educational and scientific institutions or specialized instructors for referrals
- Subscription packages (3 or 6 months with early entry discounts)
- Specialized services such as diagnostic assessments, parental counseling, and individual support programs
- Creation of specialized educational material and the right to commercial exploitation with a license.

Risks

Significant business risks that must be considered for MetaLingo include:

Market Risk: The firm may have challenges with consumer engagement due to potential confusion about the UDL methodology and its translation, leading to a lack of rapid acceptance by the broad audience.

Human Resources Risk: The company may encounter challenges in locating qualified instructors possessing the necessary competence for this initiative.

Technological risk: The implementation of digital technologies may provide challenges for parents and students.

Liquidity Risk: There is limited liquidity as the company depends on a fixed number of students to be sustainable.

Ultimately, the **legal risk** arises from potential changes in legislation governing Foreign Language Centers concerning instructor certifications and intellectual property rights.

Upon conducting the results of the aforementioned study, the subsequent chapter will delineate the conclusions, limitations, and potential extensions, following a brief summary and the objectives of the research

5. Conclusions

This thesis examined the creation and implementation of a business strategy for an innovative language laboratory that focuses on individuals with specific learning difficulties through differentiated and individualized education. Therefore, the significance of producing a structured **business plan** throughout the creation of a start-up has been demonstrated, as well as the critical need of its presence.

As the work referred to a business that involves foreign language learning, the **multiple benefits of learning foreign languages** were mentioned regarding the intellectual and cognitive growth of individuals, better brain function, the professional and academic benefits it offers by increasing job market opportunities and opening pathways for studying abroad, as well as the general benefits such as enhancing personal development, self-confidence, and practical usefulness.

Additionally, essential aspects from the **Eurydice project (2020-2021)** were given, which summarizes the educational systems in foreign language instruction in the member nations of Europe and their primary areas of distinction and data from the **Greek market** about expenditures on private education services and foreign language learning services, which in total surpass **1.3 billion** euros, were presented as well.

The **definition of the idea of SpLDs and dyslexia** as the most prevalent of these has been given, and the acceptable and non-pedagogical approaches utilized for individuals with distinctive learning difficulties were noted. The proposal of the European Union in 2022 was emphasized, highlighting the growth in equitable educational opportunities for individuals with special learning disabilities, with most states having already modified their educational systems to meet this demand.

Regarding the **Greek educational system**, it has been found that it is governed by particular legislation for these individuals, and attempts are being made to apply unique pedagogical approaches in schools. However, these do not pertain to foreign languages and are not always applied, resulting in these individuals facing serious problems both in general subjects and in foreign languages.

Through the aforementioned descriptive and bibliographic analysis, the necessity for innovative educational methods in foreign language tutoring for this group of people has been revealed. Consequently, a **business plan** for a startup focused on socially responsible entrepreneurship was developed, intending to provide services to a population frequently neglected by conventional learning frameworks. Through a particular market research technique and qualitative research of potential consumers' purchasing intents, widely used external environment analysis methods such as the **PESTEL** model, **Porter's Five Forces**, and **stakeholder analysis** according to Mendelow (1991) were applied. The company's goals were clarified by determining their **execution timetable**, a development plan and a marketing strategy based on the **4P model (Promotion, Product, Price, Place)** were produced. Additionally, the company's **financial planning** was carried out based on targeted sustainability scenarios alongside with **risks** that the firm may face with the new unique service it would offer.

The **main** conclusions of this study are:

- The idea of creating MetaLingo addresses an educational gap by offering equitable possibilities for foreign language acquisition to people with SpLDs
- The integration of differentiated and tailored educational approaches, such as Universal Design for Learning (UDL), enhances academic achievement and fosters the active engagement of all students, particularly those in this specific category.

- The company's business model provides high-quality services in an underserved market.
- The attractiveness of the company's brand is strengthened by the employment of scientific and distinctive techniques (Metacognition and NLP).
- Precision marketing and promotional strategies for the service will be pivotal in attracting clients, as prejudices and concerns, particularly among parents, have been recognized about this matter.
- The segmentation of prospective customers is essential as it enables the organization to customize its teaching techniques according to the specific demands of each student with enhanced accuracy.
- The firm cannot launch with fewer than 25 pupils to be sustainable based on its operating costs.
- The optimistic sustainability scenarios showed the broadening of the company's services and products outside its primary offering of foreign language instruction, along with the enhancement of partnerships.
- Ongoing education of instructors in differentiated teaching techniques, technology use, and psycho-pedagogical approaches is needed to maintain maximum service quality.

Limitations

Similar to other studies, the current research also has specific constraints. Some of these are:

- Due to the focus on the design and development of the business plan, the research does not include extensive collection of empirical data; hence, the primary qualitative study is constrained. The restricted sample utilized in this study, including **11** prospective customers, may influence the generalizability of the findings. It is well acknowledged that extensive samples produce more dependable outcomes.
- There is **insufficient research** on universal design for learning (UDL) and differentiated education within tutoring contexts, leading to unresolved inquiries about the acceptance of this initiative by parents, educators, and students, as well as the identification of effective practices for the Greek educational system and the success factors in practical implementation settings.

- The schedule for implementing the company's objectives and the financial analysis performed relied on hypothetical situations, expenses, and time requirements and must be implemented in practice for validation.

Further Study

The **main** suggestions for further study are:

- The gathering of an extended sample of prospective consumers to more precisely document information for the project by assessing the needs and attitudes of the target demographic. Qualitative study may also encompass children with specific learning issues and educators, in addition to parents of children with SpLDs and adults with SpLDs.
- Comparative analysis with similar projects in Europe or beyond
- Pilot studies in established enterprises for the documentation and assessment of learning outcomes subsequent to the adoption of personalized instruction.
- Economic-technical analysis using a defined methodology grounded on established enterprises and emerging technologies, including cost and investment projections, performance evaluations, strategic planning, and risk assessment, all based on actual data and real-time information.

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Appendix A: Interview Guide

The interviewees were queried according to a designated question guide to ensure comprehensive coverage of the responses to the five research questions, while also permitting flexibility and open-ended replies based on their respective categories: A. Parents of children with special learning difficulties and B. Adults with special learning difficulties. The interviews were structured in **three main stages**:

Stage 1. Introduction

This is the **opening phase** of the interview during which the researcher:

- provided a **brief description** of the subject matter for which the interviewee will be questioned. The responders were explicitly informed that:

"This interview aims to examine the presence and extent of deficiencies in the current instruction of foreign languages for students with Specific Learning Difficulties (SpLDs). Your opinion will be documented regarding the selection of a Specialized Foreign Language Learning Center for your child or yourself (if you are an adult with Specific Learning Difficulties), which offers specialized facilities and educators proficient in innovative methodologies for effective foreign language acquisition."

- provided **clear definitions** on the topics that will be analyzed

In the context of the specific interviews, the term "Specific Learning Difficulties» was clarified as follows:

"Specific Learning Difficulties (SLD) are defined as the non-obvious causes of a student's different performance, such as dysgraphia and dyscalculia, as well as reading difficulties like dyslexia and reading comprehension issues, and problems with coordination, attention deficit, and clumsiness."

- emphasized that the responses are **anonymous** and under no circumstances will any type of personal data of the respondents be stored.
- informed about the **context of conducting the research**

The respondents were informed that the interview is conducted exclusively for scientific research related to Christina's Kompothanasi thesis for the postgraduate program "MSc in Innovation Management and Entrepreneurship" at the Hellenic Open University.

Stage 2. Thematic Units with Research Questions (RQs)

Following the **mandatory declaration of consent** or **non-consent** for the interviewees' participation in the research, the questioning process began based on the following sections reliant upon the respondent's categorization.

Category A: Parents of children with special learning difficulties

- Extraction of demographic data, age, professional and academic
- Answers to Research questions **1,2,3 and 5** (Experiences-Opinions-Suggestions):

RQ1. Overview of foreign language acquisition concerning their children with SpLDs

RQ2. Enrollment of their children at specialized foreign language acquisition centers

RQ3. Discontinuation of their children's courses from one institution or way and enrollment in another institution or following another way of learning

RQ5. Purchase Intention

Category B: Adults with special learning difficulties

- Extraction of demographic data, age, professional and academic
- Answers to Research questions **4 and 5** (Experiences-Opinions-Suggestions):

RQ4. Adults' perspectives

RQ5. Purchase Intention

Stage 3. Closing the Interview

The interviewee ultimately agreed to final inquiries, such as *"Is there anything else you wish to add that you deem significant and has not been addressed?"* Finally, gratitude was expressed for the participant's useful contribution to the research.

It is noted that the researcher's mobile phone and email were provided to all interviews in case they wanted to return to amend or supplement their statements.

Υπεύθυνη Δήλωση Συγγραφέα:

Δηλώνω ρητά ότι, σύμφωνα με το άρθρο 8 του Ν.1599/1986, η παρούσα εργασία αποτελεί αποκλειστικά προϊόν προσωπικής μου εργασίας, δεν προσβάλλει κάθε μορφής δικαιώματα διανοητικής ιδιοκτησίας, προσωπικότητας και προσωπικών δεδομένων τρίτων, δεν περιέχει έργα/εισφορές τρίτων για τα οποία απαιτείται άδεια των δημιουργών/δικαιούχων και δεν είναι προϊόν μερικής ή ολικής αντιγραφής, οι πηγές δε που χρησιμοποιήθηκαν περιορίζονται στις βιβλιογραφικές αναφορές και μόνον και πληρούν τους κανόνες της επιστημονικής παράθεσης.