



TRUNKITOS PLAY

Autor: Eduard Joan Prados Serratosa

Tutor: Edurne Zubiria Ferriols

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1. EXECUTIVE SUMMARY

Trunkitos Play is a company dedicated to the production and development of video games on mobile and tablet devices.

It is a fact since the video game industry is in a boom. It is an industry that is highly globalized and now a positive culture of video games is spreading. Large amounts of revenue are generated, because there is a very broad target audience to be able to focus on.

Among the large number of consumers of games existing, there is a great majority who demand applications that are set in wars which happened in the History. We have managed to detect and seize this opportunity to meet these needs with games of great gameplay and entertainment for our customers.

To carry out this business, our business model will be based on Freemium category as nowadays many companies use it and really make big profits. That is why, we will develop our applications using this model.

We know that this industry is very competitive and there are entry barriers to access it like the big game development companies that are already established in this sector and have a lot of experience having produced great games. That is why, from the humility and respect for these companies, we are going to carve a niche in this industry so we can show that we have a very ambitious professional team who also love video game lovers.

We intend to maintain close relationships with our customers by establishing continuous contact with them through the different social networks. All this, to reduce the great distance that usually exists between the company and the consumer.

The objective of this project is to analyze through various types of economic planning its viability. This analysis will take place in the corresponding section and conclusions.

The objective of this project is to analyze through various types of economic planning viability. The first year would incur losses because we are a start up company. In the second year we would begin to make a profit, but it really is in the third year when there will be a key step in our business plan and we will get greater benefits. The losses generated in the first year will not be a problem for the company because we have a sufficient capital to cope with.

2. IDENTIFICATION, DESCRIPTION AND ANALYSIS OF THE OPPORTUNITY

2.1. Definition of opportunity detected:

The decision to carry out this project called TRUNKITOS PLAY is basically due to the fact that I have detected a business opportunity within the field of development and production of video games. It is well known that this sector is booming and thus it is very competitive. We only need to have a look at the big companies.

However, in many cases they are not able to read, analyze and investigate what consumers truly demand. In my opinion, this is a serious mistake. It is difficult to get that the type of product usually marketed in this sector, that is to say, video games be a success. But getting the loyalty of a set of gamers and that they really want your product is even harder.

There are many types of video games. But I want to focus on the phenomenon called "shooter", particularly, on the type of war game. The players or "gamers" are tired of the developers of major games who invest significant amounts of money in innovating their games and that most of them show futuristic themes and that they have nothing to do with reality or what happened throughout History.

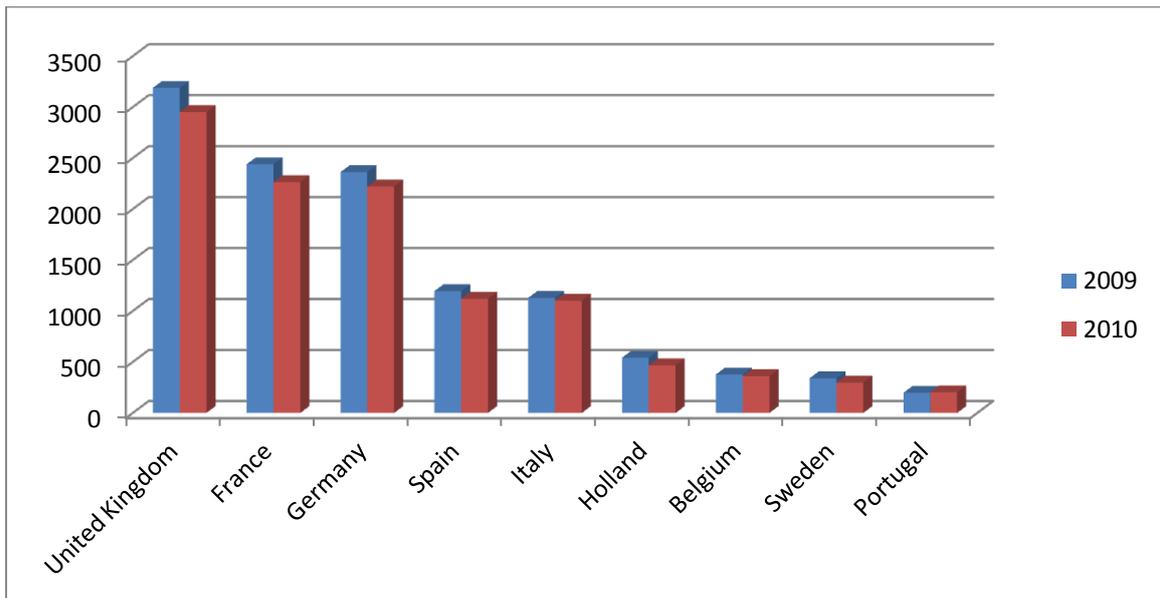
That is why I want to focus my business project on the development and production of nationwide war games set in great wars happened through History such as, World War I and II, thus to meeting the necessities and desires of a large number of consumers and to carving a market niche in this large sector.

2.2. Market Definition: delimitation and quantification:

It is a fact that the video game industry is incredibly booming. Not only large developers such as Activision, Ubisoft, Rockstar, EA, ... exist in this market, highly potential developers who lack acknowledgement, but they are carrying out large projects through creativity and innovation.

According to the Spanish Association of Gaming, Spain moves more than one billion euros a year.

Chart 1. Billing levels in EU (2016)

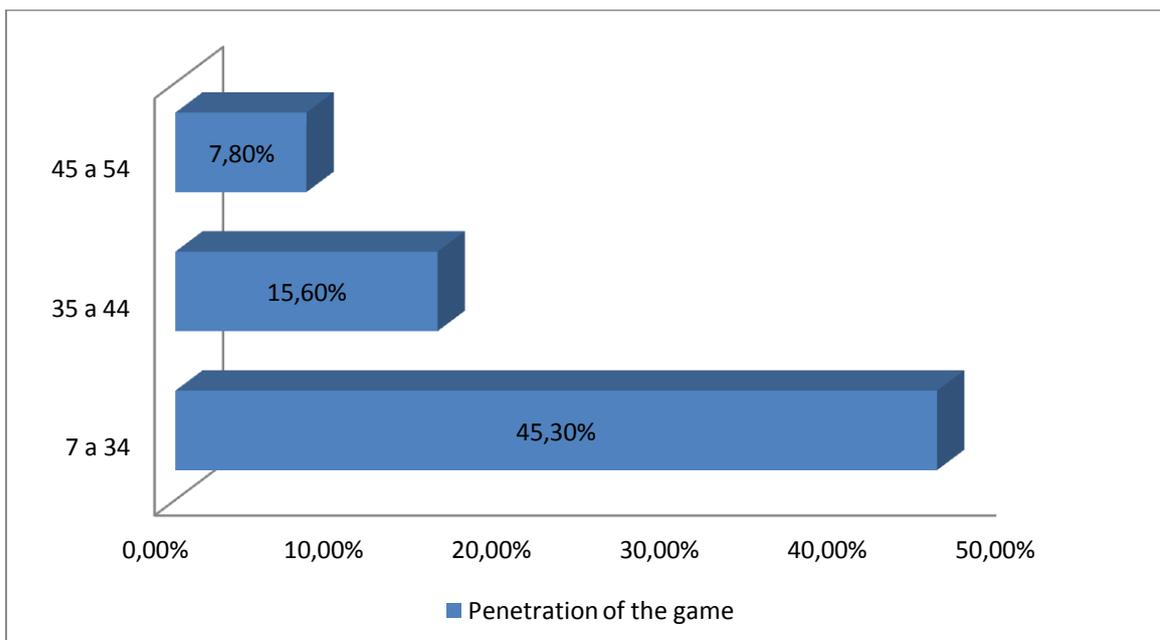


Source: Own elaboration.

Looking at the graph, Spain is in fourth place in terms of consumption with amounts exceeding 1,245 million euros. So, clearly, there is a very important consumption in the game industry.

After analyzing this data, it is also important to note in which age group the major penetration of the game occurs.

Chart 2. Age players (2016)



Source: Own elaboration.

This graph shows that most players are concentrated within the span 7-34 years old, that is 45.30%, followed by 35-44 years , 15,60% and from 45 to 54 years, that is 7 , 80%. So, the most interesting thing to do would be to focus on creating games for the age group with the highest penetration of video game, and so there are more chances of success and increasing sales.

Then another very important aspect to be noted is the type of gamer that exists in this sector. That is to say, the type of consumer who exists and the number of features that he gathers. According to a 2010 Gfk Emer Ad Hoc Research, S.L. we must distinguish two significant types of gamers who are as follows:

- **Hardcore gamers:** They are players who spend many hours of their free time playing video games who are considered experts because they have been playing for a long time. Often demanding, they are continuously seeking to better themselves and improve their scores. They enjoy being continuously informed about developments arising within the market. They feel soft spot for classic games. On the other hand, since they are players who consume several video games, they are more likely to download illegal contents to save money, ie pirating video games more often.

- **Casual player:** Unlike the aforementioned type of player, this consumer devotes fewer hours playing video games. They usually join in this world with platforms where the game difficulty is simpler, for example, Wii and Nintendo DS. They are more sensitive to the merchandising of various game developers. They are keener on virtual reality and motion detection devices. Unlike the Hardcore players, they are more loyal to the purchase of legal contents, i.e . they buy video games and they do not pirate them.

- **Casual / Gramer:** We could place this type of profiled player on an intermediate point on the two types of players mentioned above. The complexity of the video game and the time spent for playing is greater than that of the "casual" ones and less than the "Hardcore" ones.

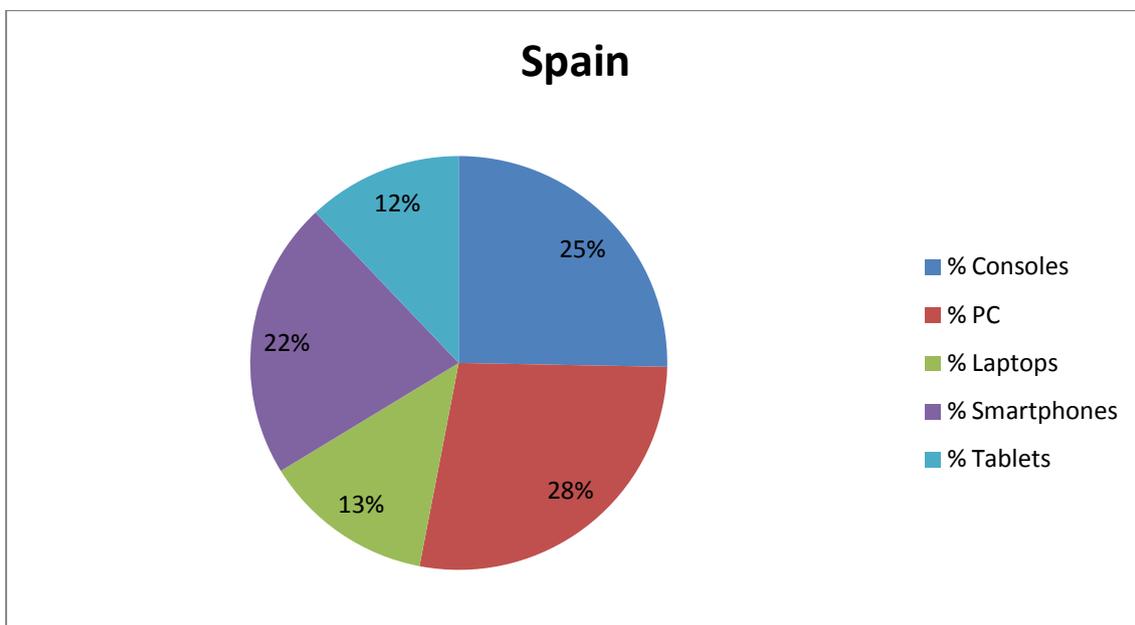
One issue that is now considered highly relevant in the video game world is the on-line game mode. In this mode, regardless of the type of game and platform used, the player has the ability to compete with other users in a particular game, share their games, meet users, make friends and even play with them.

Only "Hardcore" players are the ones who really use this modality and who are really enthusiastic about competing. The other types of players have tried but they do not

enjoy for reasons such as: the Internet connection they have is not optimal, communication with players from another part of the world is not effective because of the language, the system established by the game of choice of opponent appear to be wrong to them, etc.

Regarding the platforms existing to play games, currently there are three of them predominant. Consoles, PC and smartphones. In 2014 the Spanish Association of Video Games reported the results of a study by The Interactive Software Federation of Europe and Media CT where what kinds of the most common platforms used by the consumers of video games are shown.

Chart 3. Most used platforms (2016)



Source: Own elaboration.

We can see that the most widely used platform is a computer with a 28%. This is due in a greater part to the graphic quality of the game of this platform is far superior to the others, followed by consoles with 25%. But the big trend to consider, as the graph shows, is the consumption of games on mobile phones and tablets. This happens because the simplicity of their games increasingly favors the participation of players of all ages. In addition, most of their games are within the online sector, therefore, the independent players no matter where they are, if a data connection or Wi-Fi is available they have the possibility to consume whatever video game on their smartphones. This trend, today, is increasing.

2.3. Customers: definition and delimitation of customers

First of all, it should be pointed out that Trunkitos Play is a video game developer, so the type of customers their products will be allocated to are not the final consumers, who in this sector, are the players. The game developers market their products to the different platforms where you can play the game. As already explained, the platforms are different consoles (PlayStation, Xbox, Wii, Nintendo, ...), PC (Microsoft, Apple) and smartphones (Android, Apple and Windows Phone).

In the previous section, it has been discussed that the most widely used platforms are consoles and computers, but there is currently a big trend in consumption of video games on smartphones. This is why Trunkitos Play will take positions for that market. Game development for this platform as well as for Android and Apple, as there is a 22% of Spanish players playing on this platform and this figure is increasing more and more.

2.4 Analysis of competitors

In the book Principios de Marketing Estratégico (Vallet et al., 2015) they explain that to analyze our competitors we can distinguish competition groups in product, product category and budget.

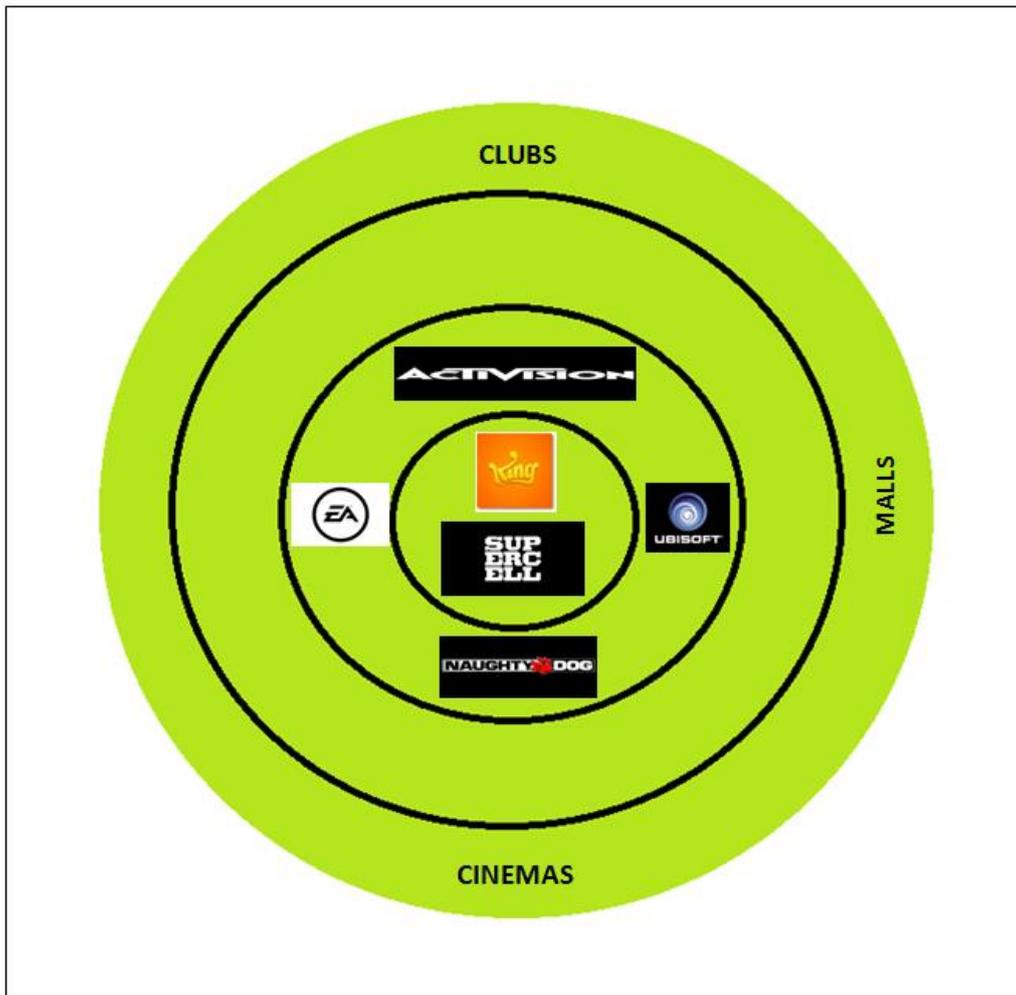
As we can see in the figure below, I have represented the analysis of the three competence groups which would affect to Trunkitos Play. The groups are:

- **Competence in product form:** it would be about different companies operating in the market for game development within the Smartphone platform; those companies including Super cell with a game like Clash of Clans and Clash Royale or King Games with Candy Crush and Alpha Betty must be highlighted.

- **Competition in product category:** here we find companies that develop the same type of product than ours but also assigned to another type of client such as the platforms of consoles and PC. Among them we could find Activision with Call of Duty and Destiny, Naughty Dog with The Last of Us and Uncharted, Ubisoft with Assassins Creed and Rainbow Six; and Electronic Arts with FIFA and Battlefield.

- **Competition at budget level:** this category would consist of all activities covering the need for leisure. Among them we can mention for example the clubs, bars, cinemas, shopping centers, etc. In short, where the final consumer can consume their free time with any other service other than playing games.

Illustration 1. Competitor analysis (2016)



Source: Own elaboration.

2.5 Analysis of the general environment (PESTEL)

The development of this section is to analyze the various factors pertaining to the general environment that may affect the company. These factors are:

2.5.1. Political and legal factors:

To develop mobile applications or mobile games we should take into account the legal aspects, to protect our content creation to avoid sanctions.

We shall have to hold the respective licenses of content that we will implement in the development of the mobile application, thus we can avoid penalties which prohibit the commercial use of a particular resource, such as a certain image or an audio clip .

Applications aimed at consumers under 14 are somewhat a tricky issue and is heavily guarded by law. The image rights and data protection must be taken into account.

Just to protect the company against possible claims from customers, we will develop licenses and conditions which the user must accept in order to use the application.

In certain applications the users will must access to personal data on their mobile devices for the application to perform its functions. So the user will always be kept informed whenever he use of any of the personal applications is required.

Our application should be easy to modify, because, in fact, the big markets of mobile applications such as Google Play and Apple Store are who decide whether our application is suitable to be sold. So, if at some point there would be any restrictions that prevented our product to go on sale, we should have the sufficient technical capacity to be able to modify it.

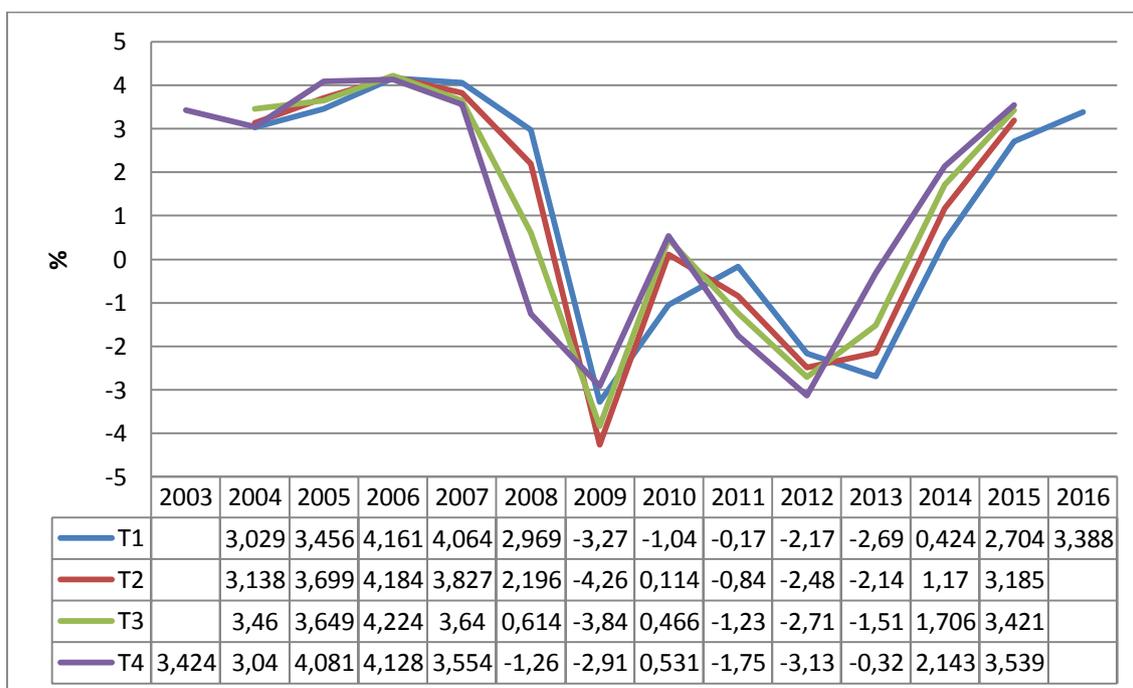
The moment the user wants to use or install our application, a notice where a link directing the user to the Act Cookies policy so you can accept or reject appears will be displayed.

The fact that advertising on the mobile application may appear, it will always be identified as such to avoid potential problems.

2.5.2. Economic factors:

- Gross Domestic Product (GDP):

Chart 4. Evolution of GDP (2016)



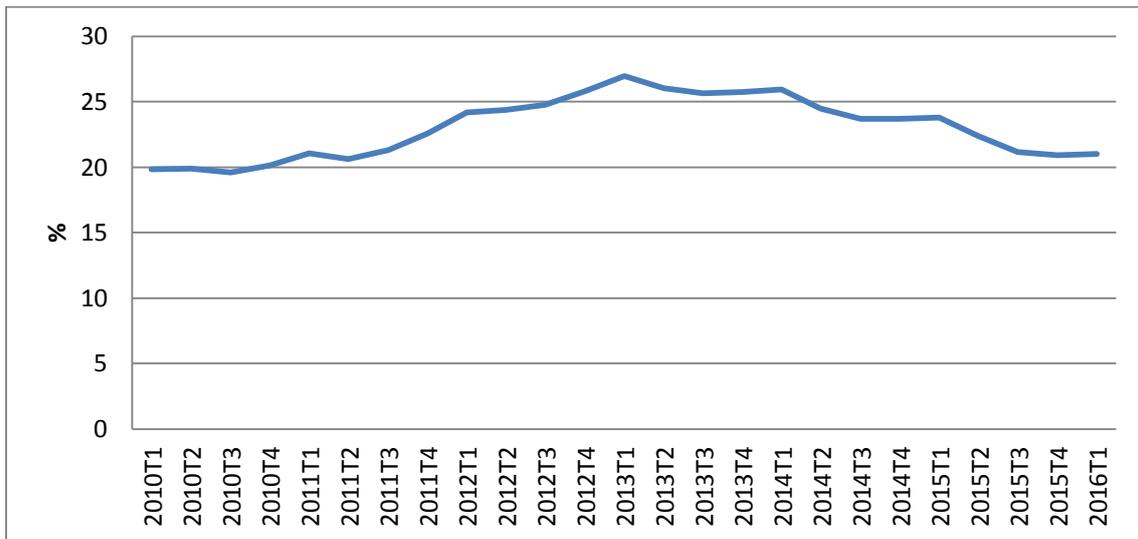
Source: INE, Own elaboration.

On this graph we can observe the evolution of GDP from 2003 to 2016 broken down into quarters. Clearly, the years before the outbreak of the economic crisis, Spain had quite considerable levels of GDP. But it is in the fourth quarter of 2008 that, after beginning to experience a decrease in GDP levels, negative values are experienced.

Finally we can see that in the first quarter of 2014, Spain begins to present positive values with a 0.424 until the first quarter of 2016 with 3,388.

- Labour market:

Chart 5. Evolution rate unemployment (2016)

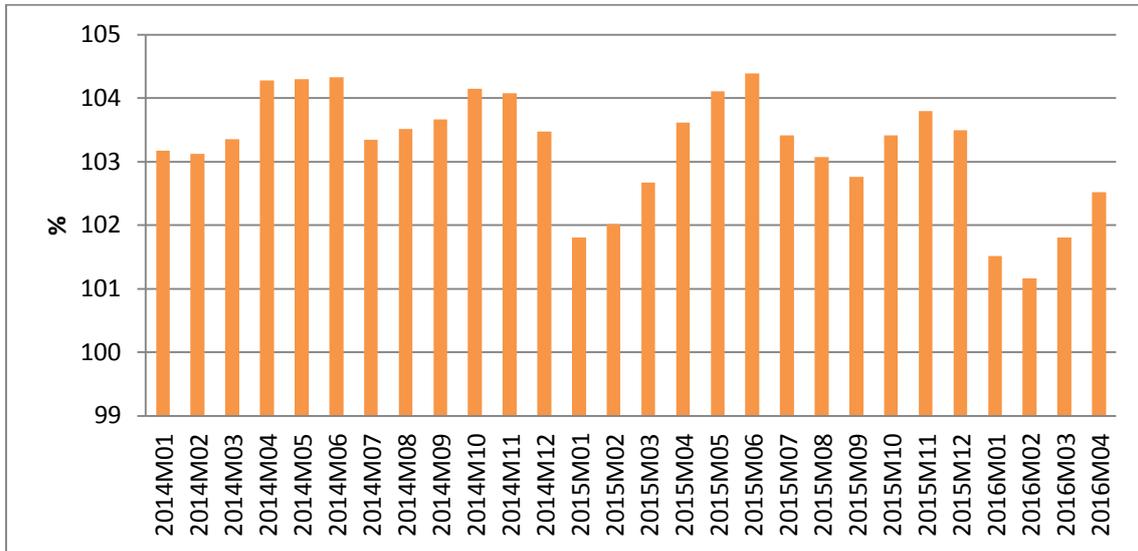


Source: INE, Own elaboration.

On his chart the evolution of the unemployment rate for both sexes and all ages within the period 2010 to 2016 divided into quarters is represented. We can see that once the economic crisis comes out the unemployment rate is around 20% in 2010 reaching up in 2013 to 26.94% is declared. Currently these levels have declined and have gone back to the values of 2010.

- Consumer Price Index (CPI):

Chart 6. CPI Evolution 2016



Source: INE, Own elaboration.

With regard to the chart of the evolution of the consumer price index, the overall index from 2014 to 2016 divided into months is represented.

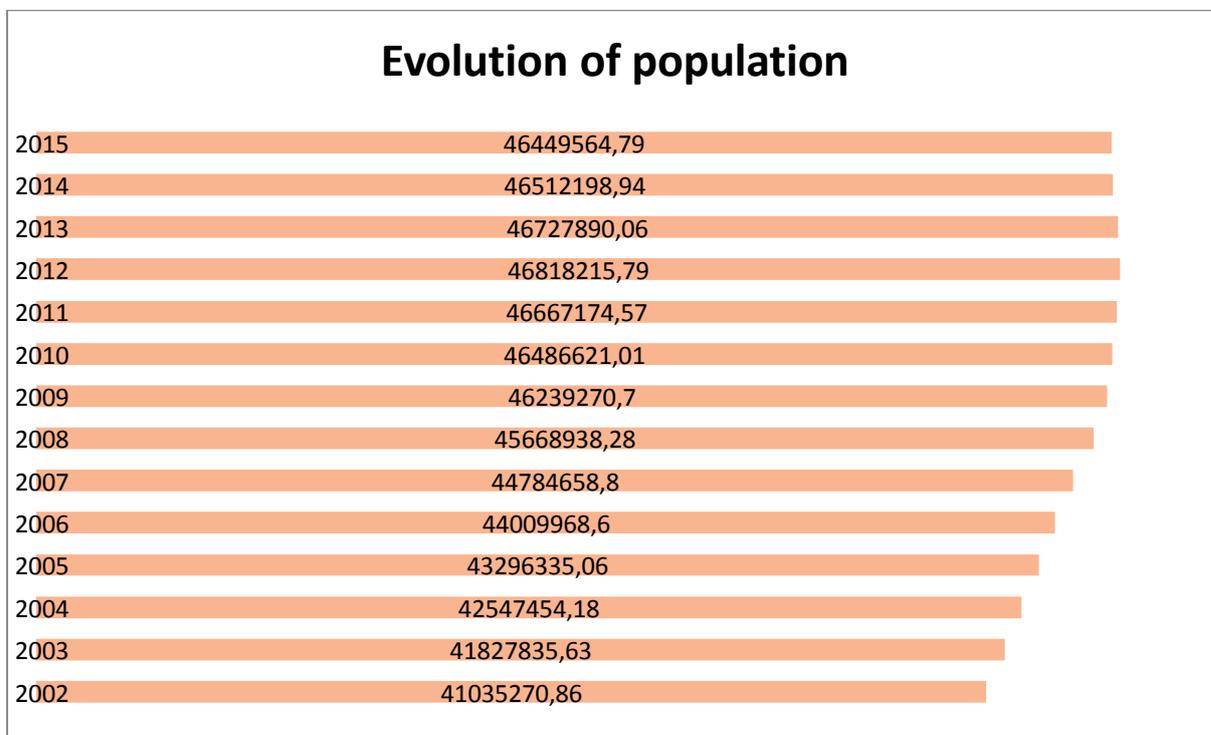
Note that the components that make up the CPI are food and non-alcoholic beverages, alcoholic beverages and tobacco, clothing and footwear, household, medicine, transportation, communications, leisure and culture, education, hotels and other goods and services.

As can be seen from the beginning of 2014 the values tend to be above 100, so not any significant variation is worth to be noted.

2.5.3. Social factors:

- Demographic developments:

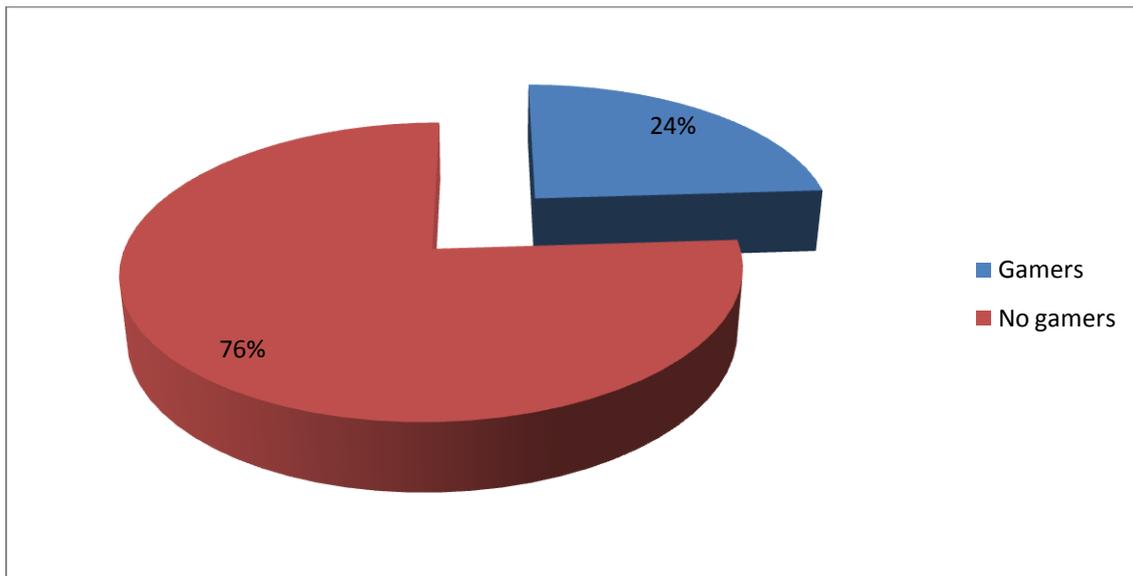
Chart 7. Evolution of population (2016)



Source: INE, Own elaboration.

As shown on the graph, the Spanish population since 2002 has experienced a considerable population growth. Spain from the period 2002 to 2015 has increased by five million people. To a large extent, the variables that determine this growth are the birth rate, mortality, life expectancy and entry into our country of foreign population.

Chart 8. Number of gamers in Spain (2016)



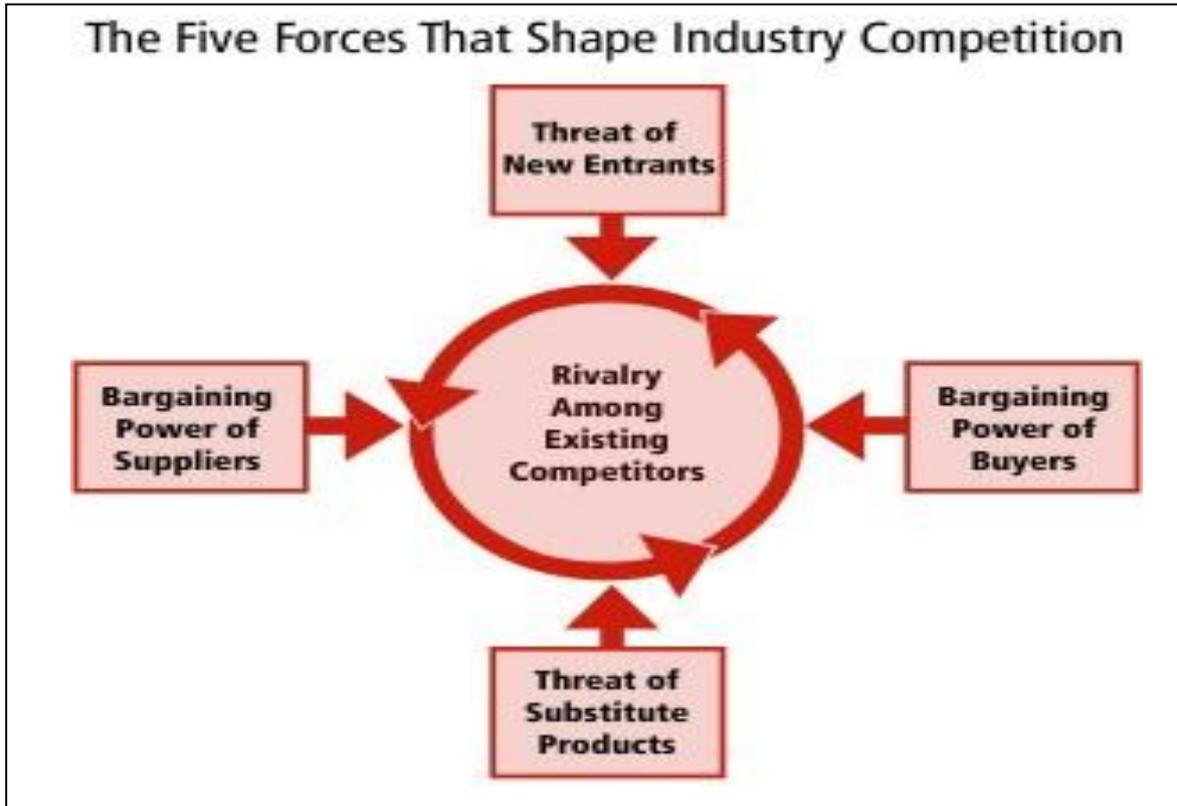
Source: AEVI, Own elaboration.

As shown on this pie chart which serves to focus a little more on the field of the video game industry in Spain, 24% of adults are consumers of video games, that is to say, they are players. This percentage is quite similar to the European average of adult players which is 25.4%. A more than important figure so as to realize that the consumption of video games is not something only for children or youngsters.

2.6. Analysis of the competitive environment:

To perform this analysis we will use the model of the five forces of Porter. Then the model is presented graphically:

Illustration 2. The five forces of Porter (2014)



Source: SASB.

- Threat of new entrants:

As to the first power of the model it consists of a set of barriers to enter that exist in a given industry which the new companies must face wanting to access it.

Note that there are not many barriers in the gaming industry. The most important one would be the experience the large developers already have after years in the industry. So these companies know how to create the game in an excellent manner, besides having large cash to make great investments and to invest in new and risky projects.

- Customers:

This is one of the most important aspects, as it is the power of negotiation with our customers. In addition, they will be helping us thrive and grow in this market.

With the help of Apple Store and Google Play we will make available our products through downloads to our end consumers.

- Substitutes:

Play Trunkitos covers the need for leisure. So substitutes are those who can meet this need.

There will be a wide variety of substitutes who want to meet this need, as there are many business opportunities. For example, clubs, cinemas, shopping centers, record companies, holding events ...

However, one aspect that plays very supportive in the video game industry is the large projection is proving it. That is, it is expected that the level of entertainment that video games provide continue to grow and therefore revenues for video game development companies.

- Suppliers:

On the other hand, we have bargaining power with suppliers. They are who are going to supply us with computer equipment to develop video games that we want to operate.

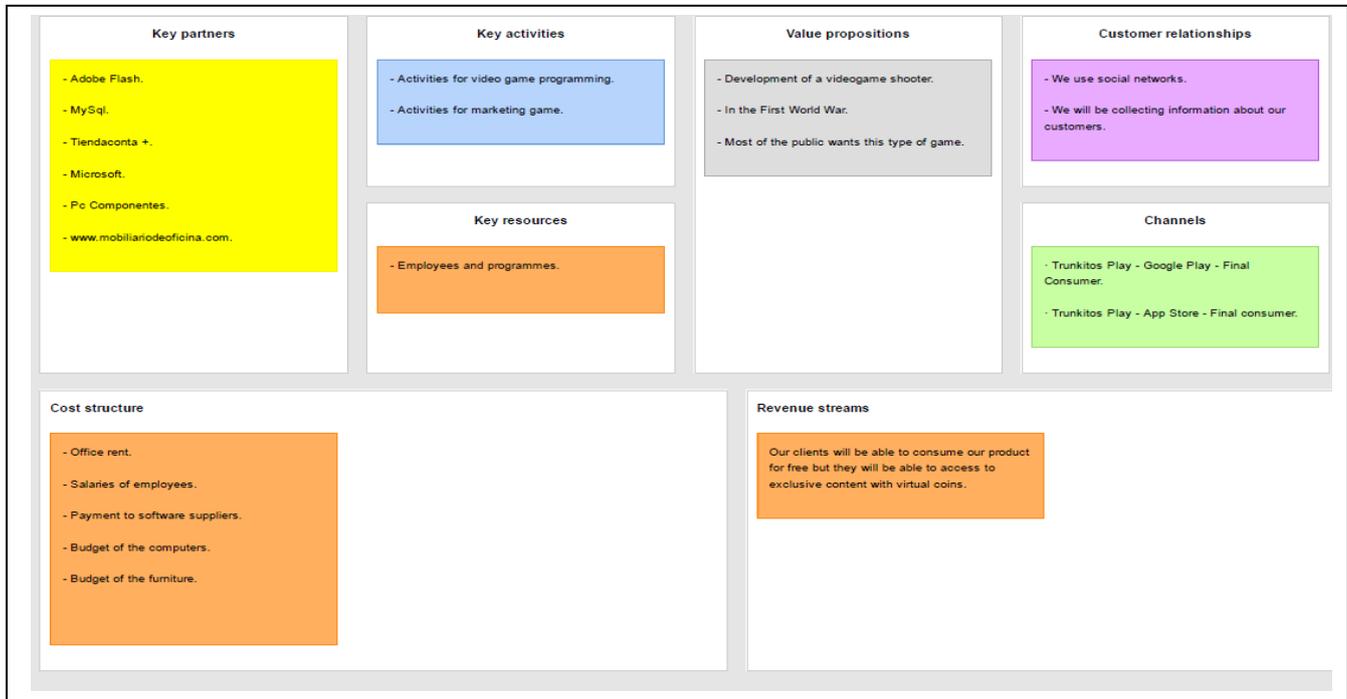
There is a wide range of suppliers who provide hardware and operating systems. So the cost can be reduced if a good choice that suits our possibilities is made.

- Competitors in the same sector:

As mentioned, the experience of companies that are already established in this sector, will be our greatest rivalry. But if we can develop our strengths and establish good negotiations with our customers and suppliers, we can get a certain market share.

3. BUSINESS MODEL DESIGN

Chart 9. Canvas model (2016)



Source: BM Canvas, own elaboration.

3.1 Definition of the business model.

Since our product is a video game for mobile application and what really works in this sector are the micro-payments within the game like, for example, the most successful and with much more income video game for mobile, Clash Royale, we are going to use the business model called "Freemium".

Freemium's main feature is that downloading the game is free, but there be an option in which through micro payments, ie, payments that the player can make with real money for a virtual currency and this currency within the game, to exchange them for exclusive products of the application. With these exclusive products, the aim is to create a consumer need for wanting to be more competitive and make him understand that these products will help them to achieve that goal.

A good way to encourage these purchases is to inform our users that if they share their personal social networks with us with the intention of reaching a wider audience they can be rewarded virtual currency packs at no cost.

Given that our product is a video game type war "shooter", these micro payments can be used to get exclusive weapons that do not come standard with the game, new scenarios where you can play, unpublished character skills...

3.2 Value propositions:

Our company is developing games for smartphones and tablet platforms. The main feature that our company must have is to continually keep developing and creating innovative and resourceful content. This is why all of our departments should share information, build synergy, work as a whole to achieve the goal of being a company recognized in the industry for our innovative products.

This is why, to stand out from the competition, we focus primarily on the development of a video game "shooter", a warlike character set in the Second World War, as this is what most of the public who consume this type of game want. So, our company is deeply devoted to creating a video game, where the waiting times to play are minimal, creating an innovative content and where our customers may prefer to spend their free time in our product with any other product or service to cover the same need for leisure like us.

3.3. Customers - customer relationships:

First, we want our type of customer to be the casual gamer since this prefers games that are easier to handle, in addition to smartphones, as these are also easier to control when playing a video game. He also is usually tends to spending more money on video games than any other type of user, so thus being a free application, it is likely that they will no problem when makings micro payments to make a progress in the game.

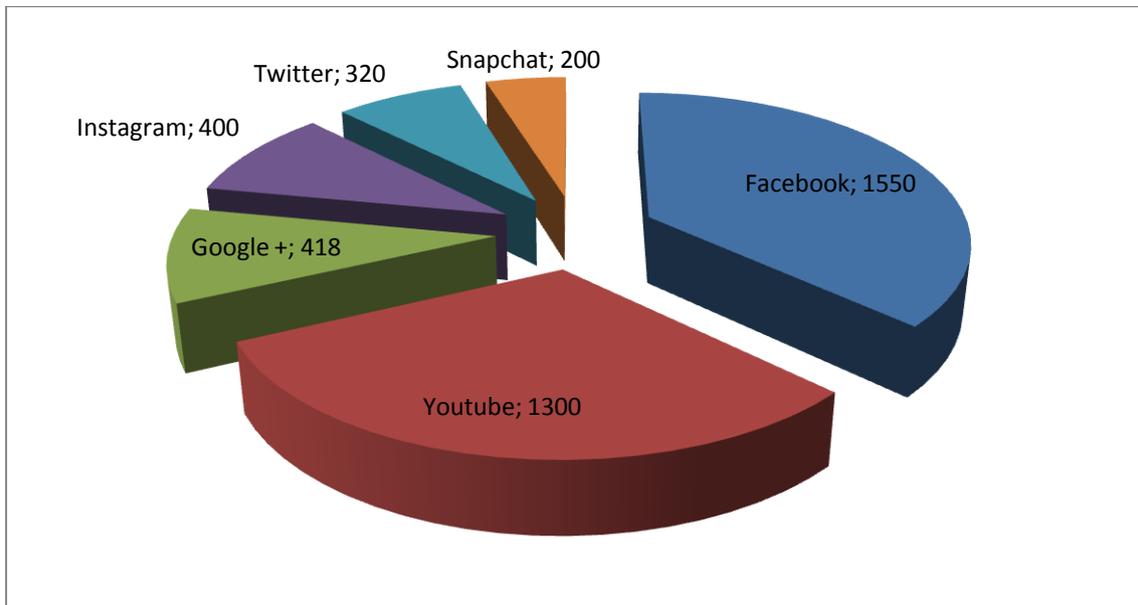
Our relationship with customers should be very positive. We will be collecting information about our customers as to whether the application is working properly or know if it has welcomed by the players.

The company as a whole must know the product and how it works to detect possible signs of obsolescence in the game, errors that may be committed and to investigate new desires of consumers to get to meet them.

Time on clients will be invested and spent. To do this, we will be present in most social networks so that the game is being continuously promoted. The chart below shows the major social networks used and in which we are present. We will use them to inform

about new content, organizing events, sweepstakes for codes redeemable for virtual coins.

Chart 10. Most used social networks (2016)



Source: Mercedes Piedra, *Multiplicalia*, Own elaboration.

Finally, the customer's loyalty will also be rewarded with content obtainable through micropayments to download it for free over a period of time previously established. Also conducting sweepstakes and discounts in the prices of micro payments.

3.4. Channels:

The channels that we are going to use to deliver our products to end consumers will be on an indirect way. Specifically the retail channel or type 2channel, where the producer, retailer and end consumers are involved. So, our product will not be provided directly to consumers. Between the final consumer and the company there will be intermediaries.

In our case, the intermediaries will be digital platforms with downloadable content for smartphones such as Google Play and App Store, Android and iOS' operating systems respectively.

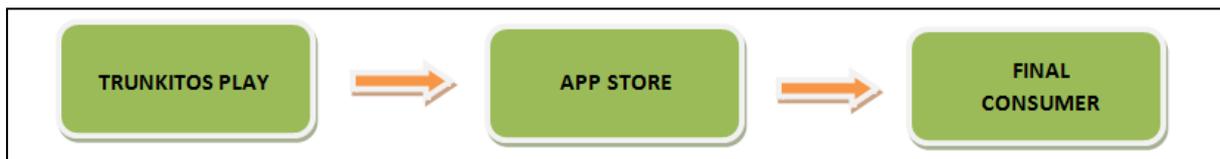
Later on, on paragraph 6.2 Summary of the action plan within the 6.2.3 Distribution subsection, the characteristics shown by the two distribution channels to be used will be detailed.

Illustration 3. Distribution channel Google Play (2016)



Source: Own elaboration.

Illustration 4. Distribution channel App Store (2016)



Source: Own elaboration.

On the other hand, we note that for advertising our product we will use social networks such as Youtube, Facebook, Instagram and Twitter. Onto Youtube we will upload videos advertising the game such as trailers or gameplays. On Facebook and Instagram we will upload photographs of the game, promotions and events, besides videos too. Finally, Twitter, we will get used to using this network as a information about the game to the customer.

The use of these social networks can help us measure the satisfaction the player is getting the player with our products thanks to the number of playbacks and likes to appear in the content that we will upload onto these social networks.

3.5 Key resources:

It is time to establish the necessary resources to start the project of the mobile application. In order to create a mobile application or a game in this case, first of all we need a great team of professionals and specific necessary software.

Then we quote the most significant job positions within the company:

- **Project Manager:** this person is responsible for planning and deciding which video games will be created. The functions he carries out are controlling the employees, analyzing the market, studying the fashions or trends. He must also call up meetings to keep himself continuously informed of the developing products.

This person also has to be a born leader who can make relevant decisions and know how to motivate the employees.

The English level must be high and have a diploma in Informatics.

Ultimately their main task is to plan the structure of the game.

- **Manager:** responsible for keeping the accounts and finances of the company. A person who is always aware of new forms of financing, new sponsors and new training courses.

This candidate must have a degree in business administration and management, economic or finance and accounting.

English is also very important. A high level is required.

In short, the candidate's tasks are to perform the functions of the firm's finance and accounting.

- **Programmer:** his or her main objective is the programming of video games, make the appropriate codes, practice test. It is also important to always analyze the market and its trends.

The person responsible for this position is to know how to work effectively in teams and be really keen on video games. At the very least he or she must have a Higher Level Training Course in Application Development and an intermediate level in English.

- **Web Programmer:** the person in charge of programming the website, maintain and update where applicable. Common as it is in all other jobs it is also important to analyze the market and its respective trends.

More specifically, those ones to carry out this activity should be aware that they must continually collect information about video games and publish ours on the portal. The opinion of our fans to improve should always be kept in mind.

The minimum knowledge acquired will be the same as the programmer's.

- **Designer:** professional responsible for designing the characters, different obstacles and maps of the game. That is, in charge of designing the setting of the game.

They will draw the sprites and the conceptual art, besides testing them, analyze the market and their respective trends.

The minimum requirements for this position are High School and having an average level of English.

Finally, as mentioned above, in addition to needing a good professional team we will also need software to develop the necessary tasks. The programs are:

- *Adobe Flash Builder or Flash 4* to develop the video games.
- *MySQL* for databases.
- *Dreamweaver* for web pages.
- *Photoshop* for character design and ambience of the game.
- *ContaPlus* to carry out accounting tasks.
- *Microsoft Office* to provide word processing, spreadsheets, database creation and slide shows.

3.6 Key activities:

Once the key resources are commented for the development of our project, we have to mention the key tasks to be carried out.

As for video game programming, as already mentioned above this shall be done:

- Planning the structure of the game.
- Decide which videos will be developed.
- Keep an orderly and proper accounting.
- Development of new forms of financing and advertising.
- The video game programming, building codes and test evidence.
- Set the web portal.
- Analyze the market and its trends.
- Designing the characters, weapons and ambience of the game.

As for marketing game:

- Staying in touch with Google Play and App Store to put the game on sale.
- Be present in all social networks to maintain close relationships with our customers by providing information about the game, making drawings and offering rewards related to the game to keep the satisfaction of our players.

- Maintaining good relations with our suppliers of software and hardware, so that they can offer us material in the future at a lower cost or flexibility at the time of payment.
- In addition to being present in social networks, we will also have our company's own web portal where we will advertise our games.
- Within the games we will implement the plan of the sale of exclusive content through micropayments which is where we will get our greatest source of income.

3.7 Partners:

The companies who will collaborate with us are mainly suppliers with which we will maintain business relationships. These suppliers are:

- **Adobe Flash:** Since it will provide us with Flash Builder 4.7 Premium software for creating video games, Dreamweaver to develop our website, Photoshop to create the characters and the atmosphere of the game.
- **MySQL:** that will provide u with MySql Enterprise Edition to perform database.
- **Tiendaconta +:** it is the company that will supply us ContaPlus Professional Standard Support to carry out accounting tasks.
- **Microsoft:** the company of the Windows operating system which will provide us with the Microsoft Office Professional 2016 package to provide word processing, spreadsheets, slide presentations and databases.
- **PC Components:** who will provide us with the computers to carry out all the necessary tasks in the development of applications.
- **Www.mobiliariodeoficina.com:** responsible for providing us with the different furniture that are needed in the office.

3.8 Revenue streams:

Our main source of income will be the one generated by the aforementioned micro payments within the game. That is, our clients will be able to consume our product for free but they will be able to access to exclusive content.

This exclusive content will be achieved through virtual coins. These virtual coins are acquired through micro payments. Virtual currencies will be called Trunk Coins and our clients will be able to choose among several options. Below you will find equivalences between Trunk Coins and real money are as follows:

- € 0.99 -> 80 Trunk Coins
- € 4.99 -> 500 Trunk Coins
- € 9.99 -> 1200 Trunk Coins
- € 19.99 -> 2500 Trunk Coins
- € 49.99 -> 6500 Trunk Coins
- € 99.99 -> 14000 Trunk Coins

With this exclusive material the player will more than likely get more victories and will be available to have objects within the game unlike those players who only downloaded it for free.

3.9 Cost structure:

In this section we are presenting a series of costs in which the company is incurring at the time of creation and in future periods. The costs are as follows:

- **Office rent in the center of Castellón de la Plana with 100 m2:** 650 € / month.
- **Salaries of employees:**
 - *Programmer:* 1100 € / month
 - *Web Programmer:* 1000 € / month
 - *Designer:* 1100 € / month
 - *Project Manager:* 1900 € / month
 - *Manager:* 1700 € / month
- **Payment to software suppliers- Flash Builder 4.7:** 47.19 € / month / license
- **Dreamweaver:** 69.99 € / month / license
- **Photoshop:** 69, € 99 / month / license
- **MySql:** 4,344 € / year
- **Sage ContaPlus:** 488 € / year
- **Microsoft Office 2016:** 539 € / license
- **Computers:** 833.90 € / unit
- **Office furniture:** 623, 21 €

- **App Store:** 80 € / year for our application available to mobile users of Apple.
- **Google Play:** 25 € / year for being our application available to mobile users of Apple.

4. THE COMPANY

4.1. Company's presentation:

Trunkitos Play is a company that provides entertainment through downloadable digital content, specifically video games for mobile and tablets for people around the world.

Mainly our business project will be headed with the release of a first video game called Epic War I. Initially, the atmosphere of our products will be the one of wars that have happened throughout history. Epic War I will be the first video game which we will market and it will be within the line of business Epic War because we have in mind to launch in the next years new installments of this saga.

Our intention is that the users of our games may always have the opportunity to play and when they want, without interruption, to stop playing whenever they choose and to return to resume their advance in the game when they so wish.

Regarding the economic field, our games will all follow the same path. The game will be free except that if players want access to exclusive content they will be able to but with the condition of making micropayments for getting virtual coins so they can redeem them for that exclusive material.

Trunkitos Play will have its first study in the province of Castellon, Spain, with the idea of reaching the widest possible audience thanks to the opportunity offered by this globalized world with the help of Internet. That is, any user regardless of where they are if they have an account on Google Play or App Store will have the possibility to download our games.

4.2 Mission - Vision - Value:

- **Mission:** Develop war video games for mobile and tablets atmosphere and provide them to all kinds of audiences who enjoy the mobile lifestyle.
- **Vision:** to be one of the great developers of games for smartphones and that our products may be recognized as outstanding downloadable digital content.

- **Values:** our values start at the base of humility and respect for other companies operating in the field of game development. Internally, our main value is to implement collaboration and partnership. Without ever putting aside the ambition.

4.3 Description of the activity:

The activity of our company will be Trunkitos Play game development for mobile and tablet platform.

The development of our game at first will be to fill a need that has recently awakened in consumer video game of the "shooter" typology. This need is to forget the trend which is being currently followed to develop set in the future, like flying soldiers with sophisticated weapons and warfare in space games, create games acclimated in the past, with such major wars such as World War where soldiers have their feet on the ground.

As mentioned above, our idea is to start with the development of a series of games called Epic War and the first product to market will be the Epic War I acclimated in World War II.

Our customers can purchase this product by downloading it for free from Google Play and App Store platforms. The players will have the possibility to make purchases within the game to gain exclusive content that does not come standard.

Our competitive advantages can be summarized in that we have managed to start a project at the right time, as this sector is booming with large signs to grow much more. In addition, we have decided to focus on digital content of smartphones as it is a trend that is growing exponentially also because of the revolution that the birth of smartphones has brought to the world population. Finally, we also consider it a great competitive advantage having detected the aforementioned need in the players about creating set in wars occurred in the past games.

4.4 Lines of business:

At the start of our activity we will develop a single line of business which, as we have said throughout the entire project, will be the development of mobile games and tablets acclimated in wars that have happened in history.

At first, we are going to create a single game, but in the future, all the games that we may decide to develop will remain at the heart of that idea. The saga of the game will be called Epic War and the first game will be Epic War: Episode I. This type of game will be "shooter" in first person, ie, the player cannot see the figure of the character.

The vision is as if he were the character. And this first game will be set in the First World War.

The products will be sold on the downloading platforms of digital content Google Play and App Store for free.

The whole team of the company will work together exclusively on the development of this type of game.

It should be noted that when a certain time has passed and we get the saga to acquire some success, our revenue volume and popularity increases significantly, we will think over the possibility of opening a new line of business related to the merchandising of video games, such as clothing, posters, mugs, key rings, i.e. products which incorporate some kind of symbolism that can be related to our brand or our video games.

Clearly, this would be a new line of business that would require following a planning model and independent management of what we have been doing so far.

We think this new line of business could be important because there are such big brands where a greater part of their income comes from merchandising its products such as video games or movies. For example, Disney, with their film Frozen got a 22% increase in merchandising sales in 2014 reaching the figure of 1,763 billion dollars with products such as dolls related to the movie.

So we believe that merchandising is important because it manages to draw the attention of consumers and generates new needs and we also see it as a possible way to getting closer to the customer.

But as we said earlier, this new business line will start if the company grows considerably and our products reach good levels of popularity among our customers.

4.5 Products and Services:

As we have been mentioning the saga that we will develop for smartphones and tablets will be called Epic War. And the first game that we will develop will Epic War: Episode I.

Epic War: Episode I will be a set in the war already happened in the past: World War I. On initiating the game the players will be enabled to have several game modes. These modes are as follows:

- **Arcade:** this game mode deals with our users controlling one of the characters that will exist within the game. This character can handle various types of weapons and even have a personal skill that can only be used at certain times of the game, that is, when the player has achieved a certain number of points. The purpose of this mode is that the players can practice their skills against the game itself, so the user will not be paired with a particular opponent but certain obstacles to be overcome will appear.

- **Online:** this game mode is the most important of the game and the one our users will use and enjoy our customers the most. This is where the players have the opportunity to confront and test their skills against other players from anywhere in the world. This is possible thanks to the game being present in Google Play and App Store is available worldwide.

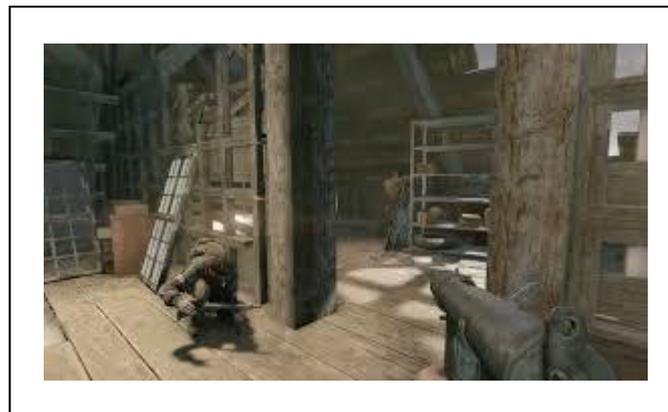
In both modes of play, each player has the possibility to customize their weapons with certain accessories and even improve them, they will be able to change the characters' dresses they choose to fight and complete the various challenges proposed by the game.

Each player as they reach higher scores will get higher level of player. So, the opponents' matching system will take into account the level of each player. That is, a player will be paired with another that has the same level or similar.

The video game system will be the same in both modes, randomly a map designed by our professionals will be selected, in which various obstacles will appear and to be protected. The aim is that the players get to terminate their opponents as many times as possible in a given time.

A virtue of video games that have downloadable digital content is that as time goes by and one sees how the game is evolving, it is possible to establish upgrades in order to correct errors or expand their functions.

Illustration 5. Possible screenshots of videogame Epic War: Episode I (2016)



Source: Screenshots of Modern Combat 3: Fallen Nation y Brothers in Arms 2: Global Front.

4.6 Innovation - Differential value:

Needless to say that the world of video games is in an extraordinary development and increasing consumption of them is bigger in mobile phones and tablets. That's why, we have decided to focus our activity on this industry and this particular sector.

We have a talented young staff and who are really into videogames, so it can be the perfect mix for a great game development.

As we have investigated over the years, they have released 1,435 titles set in armed conflicts of which only 5% are about the First World War and as you go through the time this data is reduced. Increasingly the tendency is to develop video games set in futuristic wars. For example, the last three years, the large company Activision recognized worldwide as the developer of the Call of Duty franchise, have launched

three titles other than this saga with futuristic setting. It is true that the sales volume has not been reduced, quite the opposite, but the fact remains that consumers continue to demand video game titles with old conflicts content. These facts are reflected in the large numbers of negative comments and scores coming by video game users.

Therefore, we believe we must meet those needs we our future customers are calling for. So we must develop a video game set in World War I.

Thus, our biggest differential value from other companies has just been mentioned. Simply make a different project to what ultimately is developing.

5. SWOT

In the next section we will look at external factors, both threats and opportunities and internal factors such as strengths and weaknesses.

Chart 11. SWOT (2016)

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none">- Global presence through Google Play and App Store.- Ambitious, talented and creative staff.- Reduce the distance with the customer, ie we will be present in all social networks.	<ul style="list-style-type: none">- Existence of opponents regarding making micropayments.- Unique Approach to smartphones apart from other platforms such as consoles and PC.- Lack of a business line of merchandising.
OPPORTUNITIES	THREATS
<ul style="list-style-type: none">- Gaming industry growing.- Existence of signs of economic recovery.- The video game industry globally recognized.	<ul style="list-style-type: none">- Changing on consumer tastes.- Elderly adults or parents of video game consumers still feel rejection about them.- Piracy. The creation of copies of original products hurt sales of companies.

Source: Own elaboration.

5.1. Strengths:

- Our products are going to be different from those of other companies. As we have explained, there is a low supply of acclimated games in World War I and even more for mobile phones and tablets.
- We will have employees who have a lot of ambition, talent and creativity in game development.
- We will be present in all social networks to being in closer contact with our customers and to reduce the distance between the company and the consumer.
- Applications will be downloadable for free.
- The company will be located in Castellón, where there is a university which annually prepares professionals in the world of programming and video games. Thus we have physical proximity to qualified personnel.

5.2. Weaknesses:

- While our applications are to be downloaded for free, there is going to be the possibility for the consumers to make micro payments within the game to access exclusive content. This currently involves generating a rejection in the target audience, but it is true that still they continue to spend part of their funds to these micro payments.
- We focus exclusively on platforms such as mobile phones and tablets leaving out other options such as consoles or PC where a lot of target audience is there too.
- Lack of more business lines as generating revenue from merchandising, although it is a possibility that we will try to develop in the future when we see how it evolves our game.
- Low experienced company in the sector and in business management.

5.3. Opportunities:

- It is now a fact that the video game industry grows exponentially, so it is a good business opportunity and a good time to carry it out.

- Google Play and App Store are the order of the day among consumers of smartphones, so it does not mean for them a problem accessing them and downloading an application.
- Most companies which are within the videogame development industry have development teams with high levels of creativity.
- As for the economy, a recovery is being developed which may encourage the consumption of our customers.
- The evolution of the online world is incredible which allows our customers to play the game and face rivals anywhere in the world including the progress made within the game will not be harmed because they can be stored in the well-known "cloud".
- The video game industry is present worldwide, so no matter where the product has been developed using a simple download anyone can access it.

5.4. Threats:

- Consumers are often demanding, so their tastes can change continually.
- On the part of older adults, there are still feelings of rejection towards videogames which may go against the sales of a company.
- Currently, piracy still remains a problem within the video game industry. Consequently, consumers in most cases prefer copies of the original product.
- This market is very competitive, companies continually disburse large amounts in innovation to develop exceptional video games.
- In the previous threat we mentioned the large investments that the companies make in innovation and development in this sector. Unfortunately, such large amounts of money can only be done by companies that are already consolidated and deposit huge amounts each year.
- Funds to carry out training for our employees must also be dedicated, as more and more technology is evolving and we have to learn to use new software systems and graphic development.
- The economic recession is a threat to the sector. In addition to all expenses a family normally must face and which they are related to the use of video games such as the electricity bill, the flat rate mobile phone or ADSL

- High dependency on the Internet. If the game fails, we would let down our customers as well.

6. MARKETING PLAN

6.1. Marketing plan goals:

Within our marketing plan we have set a number of goals. These objectives are the corporate ones and marketing ones.

Regarding the corporate objectives, these are closely related to the mission. The goals we have set are: getting us to be recognized within the gaming industry as a producer and developer of video games. To promote the culture of the video game by helping these types of products to be increasingly consumed to a greater extent and get this industry to grow with our contributions. Being recognized for bringing innovative games into the market and thus our players will have fun with them and appreciate our products as well. On the other hand, on an inner level of the company, we want to get a jump start activity and generate large revenues and profits as well.

Regarding marketing objectives, unlike the previous ones, these are more focused on the short term. These objectives can be divided into three categories which are:

- **Relational Objectives:** in this type of goals we want to achieve the loyalty of the largest possible number of customers with our games and their respective gameplay. Also we consider a very important idea staying in constant contact with them, either through the game or social networks. The "gamers" when they consume a video game for hours, they feel as part of it and, as a consequence, they have the need to be informed about it, so we have proposed to fulfil those wishes of our consumers.

That is why, when our first product will have reached a certain level of popularity and our budget will allow us to, we want to organize events where players consuming the game may gather, share experiences, play with each other, meet people, to live shows associated with the game. This is also a way to give more popularity to our products.

Another goal we have set is that for those players who have had some sort of problem with the game and want to contact us to fix it, they can do so without any problem through social networks, technical support from the video game or by calling to our premises. Of course, if something like that happened, we would do our utmost to give

the customer a solution in the shortest possible time because we believe that we must keep all our players satisfied.

In short, a better relationship with customers can provide us with a greater market share and strong growth of our revenues.

- **Business objectives:** we will try to get consumers to recognize our company for having products with high quality graphics within the limitations of smartphones and enjoyable gameplay. Maintaining good relations with suppliers who provide us with essential software and game development material. Trying also to be present in news publications and websites specializing in video games to reach wider audiences. Moreover, before starting the business line merchandising of our games, we will have to analyze how our products evolve and if we have enough budget to launch such products to market. We devote 5% of our profits to increase advertising of our products to achieve increasing its popularity

What we want with the above mentioned is to reduce certain costs with our suppliers through good relations with them and increase our sales to also increase the profit margin so you can spend more money on advertising our products .

- **Economic goals:** as being our company newly created, now we only have a budget of the costs that we will incur and as our only source of income initially is going to be the micro payments made by our customers, we have set as economic goals that within a year our Freemium business model has paid off and that it will have provided us with large revenues, to increase profitability and our benefits as well.

6.2 Marketing Tools:

When we talk about marketing tools we refer to the series of actions and means that we carry out for our products and the company gain more popularity among consumers of video games.

That is why, we must bear in mind the offline marketing and online marketing.

The difference between them lies in the means that are used to send messages. The network uses online marketing and offline marketing uses more conventional means such as television and face to face.

As for the online marketing we have decided that we will create a corporate website where all kinds of information becomes available about the company and its video games. Where you can explain the typology of our games, information of the creation

of our company, our history, our values, how to contact us and how to download our games through the Dreamweaver program.

Our corporate image will always be present in all social networks where the company name and its logo appear. We intend to ensure that our customers recognize us as a company that produces major war games for smartphones.

Since we will be present in the digital download platforms from Google Play and App Store, we will get a considerable number of downloads for our products to appear in the rankings of most downloaded applications within these two platforms.

In addition to find us present in all social networks like Facebook, Youtube, Instagram and Twitter, we will also be present in the emails from our customers, as users who download our applications of the above platforms must be registered with their personal email account . In this way, we also get to make a more direct and personal advertising.

On the other hand, as to offline marketing, we will try to make us a place in the main fairs of video games nationwide, ie in Spain, such as Madrid Games Week which is held once a year, but this project is will be carried out when the game has been consolidated, not for the time being. It is a very good opportunity for us to get known and that our potential customers know our game and try it. On the other hand, we believe it is also important for us to appear in media like magazines specializing in video games such as Marca Player, since we can get to a number of consumers who consume such magazines.

6.3 Budget:

Down below we are showing the costs that would be appearing in different media and commented.

As for the online marketing:

- **Creation of the corporate website and its updates:** thanks to Dreamweaver software it will cost € 69.99 per month.
- **Corporate identity:** it will have zero cost as our professional designer has the knowledge needed to create the logo without any problem.
- **Social Networks:** being present on Facebook, Youtube, Instagram and Twitter are applications where you can create a totally free profile, so they also have a zero cost.

- **Mailing:** sending emails is also completely free, so its cost is zero.

Regarding the offline marketing:

- **Brand Player:** it is a magazine where the latest news and style gaming world appear. Its periodicity is monthly and only marketed in Spain. The average cost for appearing on half a page would be 4000 €.

Below shown is exposed a chart where all means grouped with the corresponding charges appear. Note that the cost of corporate Web is 69.99 € therefore it is 839.88 € per year and the fact of appearing in the magazine Marca Player represents a single payment of 4000 €.

Chart 12. Marketing online and offline (2016)

	MARKETING ONLINE
Corporate website	839,88 €
Logo	0,00 €
Social networks	0,00 €
Mailing	0,00 €
TOTAL	839,88 €

	MARKETING OFFLINE
Marca Player	4.000,00 €
TOTAL	4.000,00 €

Source: Own elaboration.

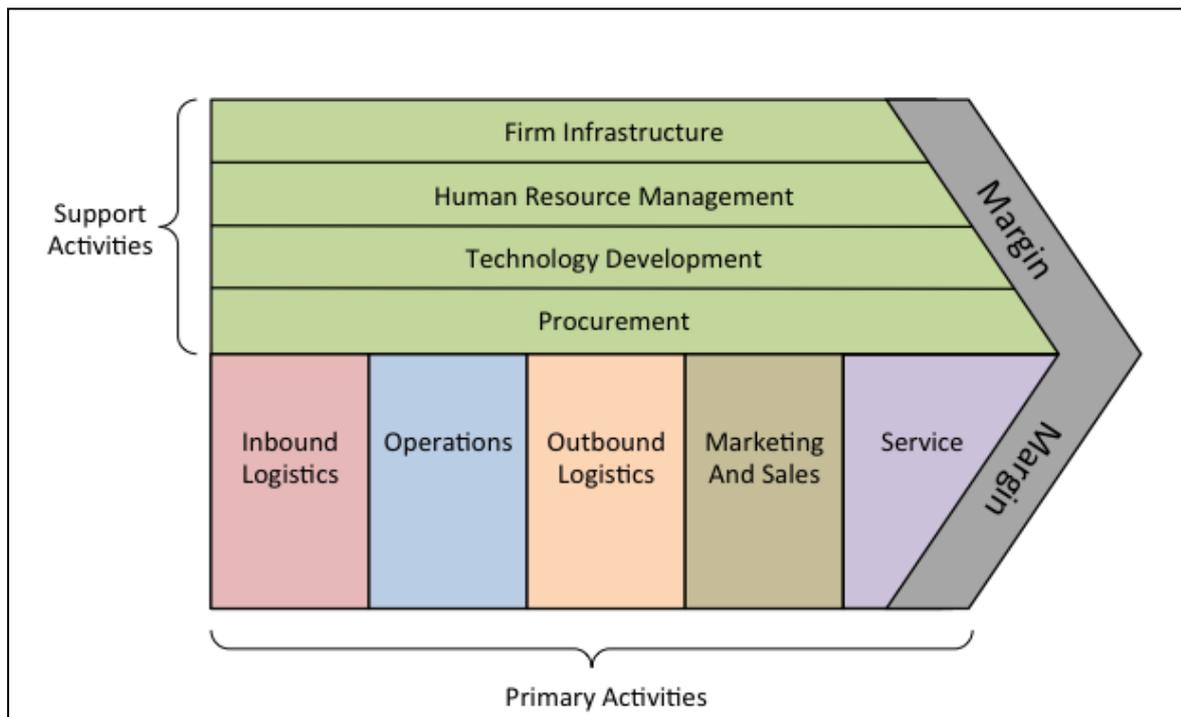
7. OPERATIONAL PLAN

7.1. Value chain:

The value chain is the concept that Porter used to explain by means of his book *The Competitive Advantage: Creating and Sustaining Superior Performance*, 1985 such as creating value in the products and services of a company that offers its customers thanks to the sources of competitive advantage.

The following graphic is shows the concept of value chain:

Illustration 6. Value chain (2013)



Source: Business Set Free Ltd.

As we can see in the above figure, the value chain is composed of two types of activities. Primary and support, all of them add value to our customers.

We begin with the primary activities which are those that bring value to our customers directly.

First, we have the internal logistics which are the relationships we have with our suppliers in the supply of raw materials, in our case it is the provision of software for the development of our game. If we use some good programs we will have more than enough resources to create a good product and provide greater value to our customers.

The following activity is operations are the different activities of the company to transform raw materials into products. In our case it is the creation of a video game with the help of software provided by our suppliers.

External logistics involves the delivery of video games to our customers, the way which we will develop is by providing the Google Play App Store with our platforms and applications and that our customers can download them comfortably from their mobile devices.

Marketing activities and sales consist in gathering information about our customers and the sales we can get to make. In this case, the way we operate is to analyze how our game is evolving and track revenue that are occurring through micro payments for exclusive content made by our consumers.

Finally, service activities are to maintain a good relationship with the customer. In our case, since we will be present in most social networks we will be continually obtaining information about what the opinion of our customers is about our games, offer rewards for spending some time playing, draws will be held and we will meet the needs of our customers offering new additions to the game in the form of updates.

Once commented the primary activities, it is time to analyze support activities that strengthen the capacity of primary activities to add value.

These support activities are as follows:

Human resources management lies with the manager of the company which is who will analyze how work is being carried out within the company and if there is a good working environment. This person should be aware of possible training courses that are suitable for improving the skills of our employees and thus improve the development of our games. It is also responsible for maintaining a good relationship among the employees and that they do their work with the greatest possible motivation.

Technological development activity gathers all that technology owned by the company. In our case, it will be the set of computers that we have and that we use for application development in addition to the computer program we use. We will have to be informed about new materials that our suppliers may offer that can help improve our computer equipment and thus improve the development of our games.

Finally, the activity of supply deals with obtaining resources such as materials and equipment. That is, they will be the whole procurement activities we perform as for

material and computer equipment. Such as computers and software needed to create an application for smartphones.

If we get all these activities work correctly, we can gain a greater understanding of the market and our customers in addition to developing games with great quality. Thus, we will offer a unique value to our customers.

7.2 Summary of the action plan:

In this section, we will work to explain the plan of marketing mix of the company or the 4Ps. These are: product, price, distribution and communication.

7.2.1. Product:

The product concept is one of the most important within our company, as it will be the factor that makes us truly generate income.

Our activity will start with the development of a series of games called Epic War. This saga will be characterized for containing videogames acclimated in wars already occurred in the past. The first game we will perform is called Epic War: Episode I and will be the development of a video game for mobile devices and tablets.

Epic War is set in the First World War. The creation of this game is thought to possess a long shelf life, since being a mobile application that does not always end continuously developing and we can go through updates providing new additions. The mission that we want to accomplish with this game is to obtain benefits through micro payments made to customers and thus obtain virtual currency to acquire unique content that cannot be achieved otherwise.

The game will have two modes of play mainly: one private in which the player can practice strategies and another one that will consist in matching our customer with another so that they can duel and get rewards for their victories.

This game will be available on the Google Play and App Store platforms so that our consumers can download the application with ease.

7.2.2. Price:

Regarding this factor, as already discussed in other sections, the price of the game will be 0 €, i.e., free download.

As we are a start up company we cannot set prices to our will, we must look at the prices our most direct competitors set that also use our business model 'Freemium'.

Next to display a table with prices that have set our direct competitors in terms of purchasing virtual currencies:

Chart 13. Prices of our competitors (2016)

Candy Crush Saga	0,69 € to 99,99 €
Farm Heroes Saga	0,99 € to 99,99 €
Clash Royale	0,99 € to 99,99 €
Clash of Clans	4,99 € to 99,99 €

Source: Own elaboration.

Based on the prices our direct competitors have set like King Games and Super Cell are, we have decided to establish a virtual currency called Trunk Coins which can be obtained by performing micro payments. The customer will have several options of Trunk Coins packs. The various options are:

- € 0.99 -> 80 Trunk Coins
- € 4.99 -> 500 Trunk Coins
- € 9.99 -> 1200 Trunk Coins
- € 19.99 -> 2500 Trunk Coins
- € 49.99 -> 6500 Trunk Coins
- € 99.99 -> 14000 Trunk Coins

7.2.3. Communication:

The communication strategy is essential for the company and consumers to be always in contact and there is not the traditional gap between company and customer.

By this factor we intend to inform the customer about our products and encourage consumption of game and Trunk Coins.

To do this, we use several methods:

- Promotions:

Any user who owns our game will be rewarded with free virtual coins if disclosed our product to family, friends or acquaintances, that is, the players will perform an invitation within the game to their acquaintances through different social networks.

From time to time rebates on purchases of Trunk Coins will be set for a few hours. We will normally apply discounts of 20%. For example, if a pack of 80 Trunk Coins costs € 0.99, if we apply 20%, the player could acquire that pack for € 0.80.

- Advertising:

In all our games, our corporate logo must always appear so that every client who consumes our products know how to identify us.

For example at the beginning of the game, in the loading phase, Trunkitos Play logo should appear. The same will happen just when the game closes down.

In addition it should also appear in the game settings menu where customers can click on it and be redirected to our corporate website.

Whenever we have to incorporate new content to our video game or we are developing a new one, all this information must be notified in different social networks where Trunkitos Play will be present.

7.2.4. Distribution:

This factor also becomes very important in the marketing mix. Distribution, as we discussed in section 3.4 of this project, we decided to focus it on a channel type 2. That is, a channel of indirect distribution as between the company and the consumer will be an intermediary who in our case will Google Play and App Store.

The decision to choose this type of channel is because it is just how the market selling applications for smartphones and tablets works. The company makes available to the final user the application on the Google Play platform and / or App Store.

As mentioned above, the fact of uploading the application to these two platforms has a cost. On the Google Play platform it will cost 25 € per year and App Store will cost 80 € per year.

7.3 Calendar:

Later on we will reflect, as a timeline, the most important and significant events of the business project.

We plan to launch the business in 2017. So the timeline is as follows:

- Creation of brand image: January 2017.

- Company name: Trunkitos Play.
- The company logo will be made official.
- Slogan: Play to Enjoy.
- Creation of the website: www.trunkitosplay.com

- Creation of the company: February 2017.

- Trunkitos Play will be created.

- Launch of the first game: April 2017.

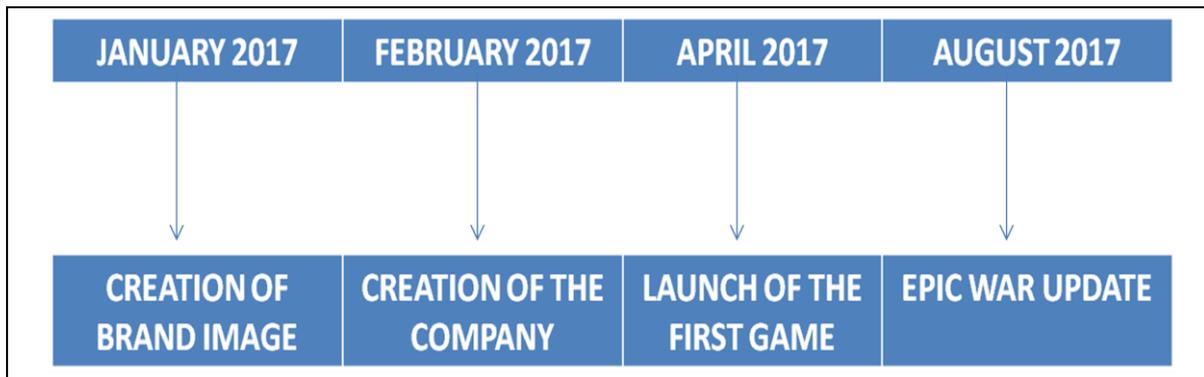
- Birth of the Epic War series and launch of the first game Epic War: Episode I.

- Epic War Update: August 2017.

- Launch of the first update of the game Epic War: Episode I which will offer new content in order to retain customers and encourage the purchase of Trunk Coins.

At the moment these are the most noteworthy events about the launching of the company. As the game is consolidated in the market and we see how it evolves and our customers opinion have about it, new developments will emerge.

Illustration 7. Calendar (2016)



Source: Own elaboration.

8. HUMAN RESOURCES PLAN

8.1 Management Team:

The management team of the company will be formed by two people. These two people are the Project Manager and the Manager. Find below some of their characteristics and responsibilities.

- Project Manager:

• Key features:

- Owner of the company.
- Diploma in Computer Science.
 - High level at English.
- Able to work as a team person, leader, able to motivate their employees, make decisions under pressure, flexible and adaptable.
- Should relate to all employees to establish a good working environment.

• Duties and responsibilities:

- Plan the game.
- Check all phases of the game.
- Supervise employees.
- Analyze market needs.
- Establish game ideas.
- Able to solve any problems that may arise.
- Develop training courses for their employees.

- Manager:

• *Personal characteristics:*

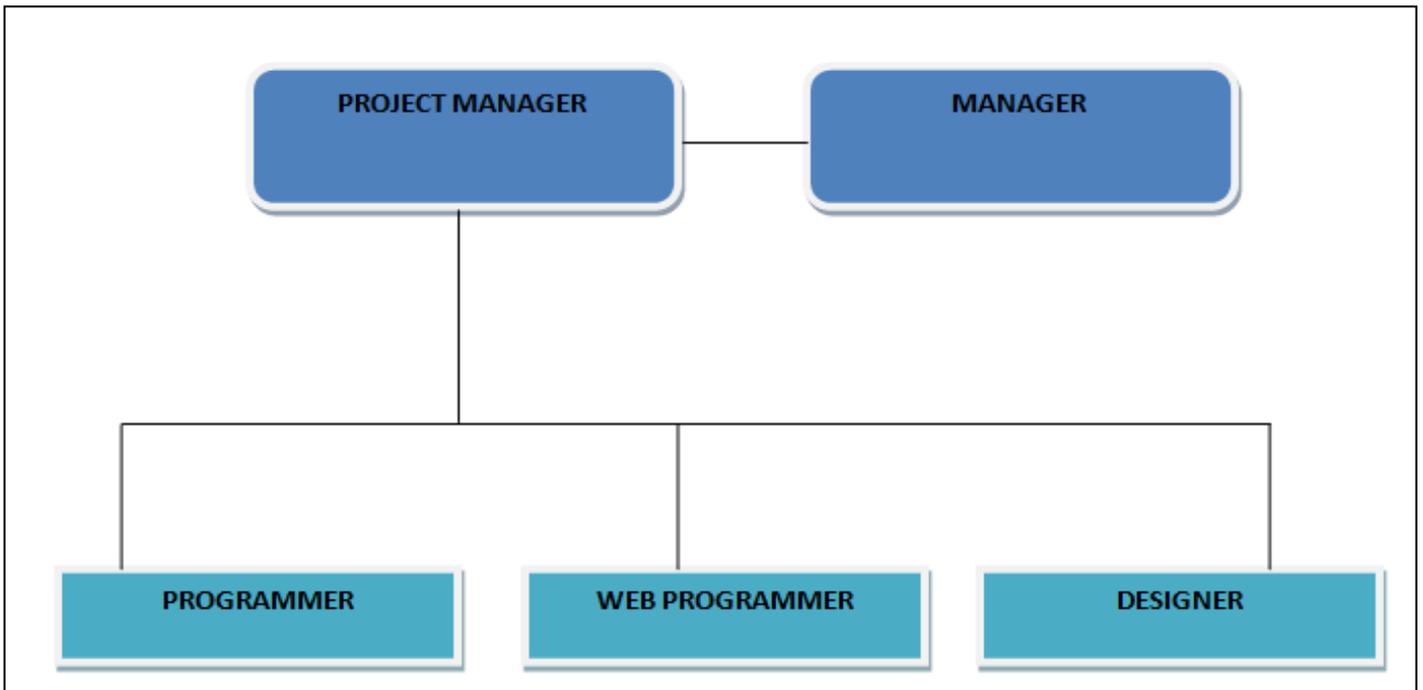
- Owner of the company.
- Degree in Business Administration, Economics or Finance and Accounting.
- High level at English.
- Able to work as a team person, leader, able to motivate their employees, make decisions under pressure, flexible and adaptable.
- Should relate to all employees to establish a good working environment.

• *Duties and responsibilities:*

- Generate a good working environment.
- Register and maintain company accounts properly.
- Consistently manage resources required by the company.
- Review the expenditures and revenues.
- Keep training constantly.
- Keep accounts properly.
- Analyze and evaluate employee data.

8.2. Organization chart:

Illustration 8. Organization chart (2016)



Source: Own elaboration.

As can be seen in the functional organization, the company is led by the management team that corresponds to the Project Manager and the Manager. In turn, the programmer, web programmer and designer depend on the guidelines marked by the Project manager.

9. FINANCIAL PLAN

9.1 Investment plan:

The investment plan includes all the necessary elements for the initiation and development of the activity of the company. Then we will prepare a list in which all the necessary elements and their economic quantification appear.

These necessary elements are the tangible and intangible assets.

- Tangible fixes assets:

- *Office furniture:* consists of all furniture which exists in the company. The office furniture comprises 5 tables, 5 chairs, 2 filing cabinets and 3 shelves. The budget is listed in paragraph 3.9. Flow expenses. According to the Law on Corporate Income Tax, art. 12.1) LIS, we can set the amortization period in 10 years.

- *Computer equipment*: consists of 5 computers purchased from the company PC Components whose budget can be found in section 3.9 Flow expenses. Its repayment period will be 6 years as Article 12.1) LIS allows to fix it between 4 and 8 years.

- Intangible assets:

- *Industrial property*: trademark costs about 150 € and renewals are every 10 years with an amount around 170 €.
- *Software*: consists of the entire set of software that the company will use for the development of video games. These programs are: Flash Builder 4.7, Dreamweaver, Photoshop, MySql, Sage and Microsoft Office ContaPlus.

The following chart shows the amounts graphically the amounts of investment in which we will incur during the first year of development of activity Trunkitos Play.

Chart 14. Immobilized (2016)

IMMOBILIZED	YEAR 1
Tangible Fixed Assets	Amount
Furniture	1907,09
Computer equipment	4199,5
Total	6106,59
Intangible assets	Amount
Industrial property	150
Applications	7617,04
Total	7767,04
TOTAL ASSETS	13873,63

Source: Own elaboration.

9.2 Financing plan:

In this section we have to emphasize that in Trunkitos Play we have decided to do without external financing and we resort exclusively to our own resources. Thus we will not incur more debt interest expense with third parties.

These own resources are made up of a capital of € 150,000 contributed by the partners. We are aware that our company being a limited company the minimum required capital is 3.005,06 €, but we decided to make that capital as we can afford it with our resources and they will help us in the early development activity, as being a newly created company, the beginnings are often difficult.

9.3. Sales plan:

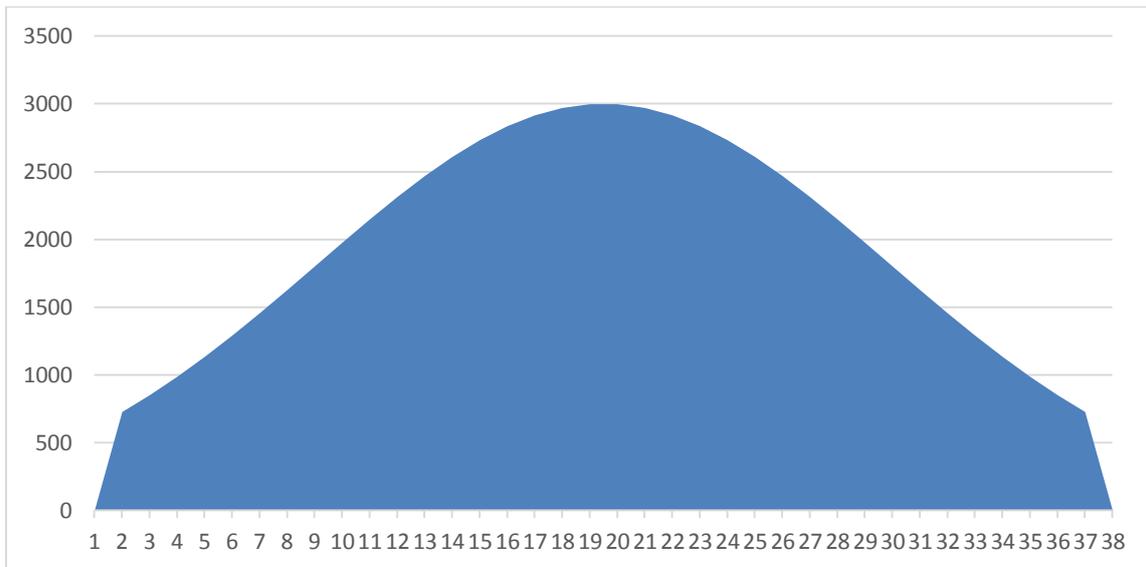
Later on we will carry out a study of forecasting sales of our first game Epic War: Episode I.

First of all, it should be noted that our source of income will be micro payments made by users for purchasing exclusive content. The little information that exists about the volume of downloads that normally the companies get which release their first video game into the market has deprived us of being able to have an orientation of how many downloads could be made of our game in their first years of life.

That is why we have established that during the first three years downloads will be growing until the first year and a half. From the year and a half they will decrease until the third year and it is likely for the game uninstalls to start because of the emergence of others from the competition or that we may launch new games into market. Yet there will still be customers consuming our product generating revenue. When this begins to happen, we will have prepared another game to go on sale since the goal of the first game is to make people aware of us.

Below we show a graph which depicts a normal distribution that reflects the moment when our game will reach more downloads will be at the 18 months of its life, that is, a year and a half with a volume of 3,000 downloads. This number we believe it to be quite accurate and even it could be increased largely because our product is unique in that type of videogame and gameplay. Moreover it is developed by a technology superior to that of the competence and may be seen on one of the most read videogame magazines as is Brand Player.

Chart 15. Normal distribution (2016)



Source: *Own elaboration.*

The normal distribution is based on the average expenses of videogames consumers as for a payment downloadable content within the game. This average expense is 2.8 € multiplied by the annual growth that the market experiences as for revenue of 12%.

On the following charts sales in each month are reflected from the game's market debut during its useful life of three years.

Chart 16. Chart sales 2017 (2016)

	April	May	June	July	August	September	October	November	December	January	February	March
	1	2	3	4	5	6	7	8	9	10	11	12
Volume downloads	725,93 €	849,78 €	985,59 €	1.132,56 €	1.289,44 €	1.454,52 €	1.625,59 €	1.800,03 €	1.974,80 €	2.146,55 €	2.311,73 €	2.466,65 €
Revenues	294,57 €	642,53 €	1.049,79 €	1.522,04 €	2.064,60 €	2.682,20 €	3.378,73 €	4.157,03 €	5.018,68 €	5.963,80 €	6.990,92 €	8.096,87 €
Average expenditure*Annual growth	4,87 €	4,91 €	4,96 €	5,00 €	5,05 €	5,10 €	5,14 €	5,19 €	5,24 €	5,28 €	5,33 €	5,38 €

Source: Own elaboration.

Chart 17. Chart sales 2018 (2016)

	April	May	June	July	August	September	October	November	December	January	February	March
	13	14	15	16	17	18	19	20	21	22	23	24
Volume downloads	2.607,67 €	2.731,33 €	2.834,47 €	2.914,37 €	2.968,89 €	2.996,53 €	2.996,53 €	2.968,89 €	2.914,37 €	2.834,47 €	2.731,33 €	2.607,67 €
Revenues	9.276,69 €	10.523,73 €	11.829,65 €	13.184,62 €	14.577,52 €	15.996,19 €	17.427,78 €	18.859,10 €	20.276,94 €	21.668,48 €	23.021,60 €	24.325,23 €
Average expenditure*Annual growth	5,43 €	5,48 €	5,53 €	5,58 €	5,63 €	5,68 €	5,73 €	5,79 €	5,84 €	5,89 €	5,94 €	6,00 €

Source: Own elaboration.

Chart 18. Chart sales 2019 (2016)

	April	May	June	July	August	September	October	November	December	January	February	March
	25	26	27	28	29	30	31	32	33	34	35	36
Volume downloads	2.466,65 €	2.311,73 €	2.146,55 €	1.974,80 €	1.800,03 €	1.625,59 €	1.454,52 €	1.289,44 €	1.132,56 €	985,59 €	849,78 €	725,93 €
Revenues	25.569,59 €	26.746,43 €	27.849,14 €	28.872,86 €	29.814,48 €	30.672,60 €	31.447,42 €	32.140,55 €	32.754,91 €	33.294,41 €	33.763,81 €	34.168,45 €
Average expenditure*Anual growth	6,05 €	6,11 €	6,16 €	6,22 €	6,28 €	6,33 €	6,39 €	6,45 €	6,51 €	6,57 €	6,63 €	6,69 €

Source: Own elaboration.

9.4. Profits and Losses Provisional:

The profit and loss account is a document that is part of the yearly financial statements of the company and it gives us information about the profit or loss for the year.

Below is a table with the Account of Profit and Losses of the next three years from the launch of the start of the activity

Chart 19. Profits and Losses provisional (2016)

	2017	2018	2019
Net amount of turnover	20810	153004	334833
Sales	20810	153004	334833
Personal expenses	100857,6	100857,6	100857,6
Wages, salaries and similar expenses	81600	81600	81600
Social charges	19257,6	19257,6	19257,6
Other operating expenses	23563,96	23563,96	23563,96
External services	23563,96	23563,96	23563,96
Depreciation and amortization	995,46	995,46	995,46
	-		
RESULT OF EXPLOITATION	104607,02	27586,98	209415,98
FINANCIAL RESULT	0	0	0
	-		
PROFIT BEFORE TAX	104607,02	27586,98	209415,98
Imposition over benefits	0	0	19305,495
	-		
RESULT OF THE EXCERSICE	104607,02	27586,98	190110,485

Source: Own elaboration.

Chart 20. Costs of the enterprise (2016)

Item	Units	Monthly cost	Annual cost	Single payment	Total
Alquiler oficina	1	650,00 €	7.800,00 €		7.800,00 €
Sueldo Gerente	1	1.700,00 €	20.400,00 €		20.400,00 €
Sueldo Project Manager	1	1.900,00 €	22.800,00 €		22.800,00 €
Sueldo Diseñador	1	1.100,00 €	13.200,00 €		13.200,00 €
Sueldo Programador	1	1.100,00 €	13.200,00 €		13.200,00 €
Sueldo Programador Web	1	1.000,00 €	12.000,00 €		12.000,00 €
Flash Builder 4.7	3	47,19 €	566,28 €		1.698,84 €
Dreamweaver	1	69,99 €	839,88 €		839,88 €
Photoshop	3	69,99 €	839,88 €		2.519,64 €
MySql	1		4.344,00 €		4.344,00 €
Sage ContaPlus	1		488,00 €		488,00 €
Microsoft Office 2016	5			539,00 €	539,00 €
Ordenador	5			839,90 €	4.199,50 €
Mesa oficina	5			64,10 €	320,50 €
Silla Oficina	5			122,06 €	610,30 €
Archivador Oficina	2			334,83 €	669,66 €
Estantería Oficina	3			102,21 €	306,63 €
TOTAL					105.935,95 €

Source: Own elaboration.

As can be seen in 2017, the year of release of the game we would incur losses because the game is in its stage hosted by the target audience. In the following years 2018 and 2019 we would get into profit thanks to increased discharges and consequently the increased use of Trunk Coins obtained with the realization of micro payments within the game.

On the other hand, it is necessary to mention that in the second and third year we have compensated negative basis based on the art. 26 of the Law on income tax in relation to start-up companies.

9.5. Cash Assets Plan:

The cash assets plan is a document in which all receipts and payments that a company makes appear. In our case, the plan is established in the period of the beginning of the activity, i.e. 2017.

The following chart shows the Cash Assets plan for Trunkitos Play 2017.

Chart 21. Cash assets plan (2016)

	JANUARY	FEBRUARY	MACRH	APRIL	MAY	JUNE
CASH BALANCE	122023,88	112511,65	102943,12	93625,45	84699,45	76237
(-/+) TREASURY	122023,88	-9512,23	-9568,53	-9317,67	-8926	-8462,45
CHARGES	150000	0	0	294,56	642,53	1049,78
Sales	0	0	0	294,56	642,53	1049,78
(-/+) Social Capital	150000	0	0	0	0	0
PAYMENTS	27976,12	9512,23	9568,53	9612,23	9568,53	9512,23
Immobilized	6645,59	0	0	0	0	0
Wages and salaries	6800	6800	6800	6800	6800	6800
Social security	1604,8	1604,8	1604,8	1604,8	1604,8	1604,8
Distribution	105	0	0	0	0	0
Publicity	4000	0	0	0	0	0
Office supplies	100	0	0	100	0	0
Rental	650	650	650	650	650	650
Light supply	56,3	0	56,3	0	56,3	0
Internet/ telephone	35,9	35,9	35,9	35,9	35,9	35,9
Insurance	600	0	0	0	0	0
Other services	5403,53	421,53	421,53	421,53	421,53	421,53
Formation expenses	1975					
Corporate tax						

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
CASH BALANCE	68090,5	60642,87	53756,54	47523,04	42111,54	37617,99
(-/+) TREASURY	-8146,5	-7447,63	-6886,33	-6233,5	-5411,5	-4493,55
CHARGES	1522,03	2064,6	2682,2	3378,73	4157,03	5018,68
Sales	1522,03	2064,6	2682,2	3378,73	4157,03	5018,68
(-/+) Social Capital	0	0	0	0	0	0
PAYMENTS	9668,53	9512,23	9568,53	9612,23	9568,53	9512,23
Immobilized	0	0	0	0	0	0
Wages and salaries	6800	6800	6800	6800	6800	6800
Social security	1604,8	1604,8	1604,8	1604,8	1604,8	1604,8
Distribution	0	0	0	0	0	0
Publicity	0	0	0	0	0	0
Office supplies	100	0	0	100	0	
Rental	650	650	650	650	650	650
Light supply	56,3	0	56,3	0	56,3	0
Internet/ telephone	35,9	35,9	35,9	35,9	35,9	35,9
Insurance	0	0	0	0	0	0
Other services	421,53	421,53	421,53	421,53	421,53	421,53
Formation expenses						
Corporate tax						0

Source: Own elaboration.

The charges listed on the above chart are those concerning cash inflows in the company by selling Trunk Coins and paid-up share capital in the first month of the year.

Payments are as follows:

- **Fixed Assets:** the tangible assets is reflected in the investment plan plus Microsoft Office 2016 pack which does not require any annual or monthly subscription and is already owned by the company.
- **Salaries and wages:** monthly payments due to employees of the company to perform their respective duties.
- **Social Security:** paid by the company.
- **Distribution:** the annual payment to be made to Google Play and App Store to keep our applications on their platforms.

- **Advertising:** brand Player magazine.
- **Material office:** this consists of pens, paper clips and other materials needed in an office.
- **Office rent.**
- **Supply of light:** electricity.
- **Internet / Phone:** one of the most important elements of the company. ONO Fiber Network Internet 300 MB.
- **Insurance:** the premium payment corresponding to ensure insurance of shops and offices.
- **Other services:** set of monthly and annual payments that we must make to our suppliers of software plus payment for the fee for establishment of a trademark.
- **Incorporation costs:** notary fees, property transfer tax and legal documentary acts, registration in the Commercial Register and in the BORME, social books and their corresponding legalization.
- **Corporation tax:** payment of income tax last year.

9.6 Interim Balance:

The balance sheet is one of the documents that form part of the annual accounts. Balance parts are Assets, Liabilities and Equity.

The following charts display the Active on one side and the Equity and Liabilities on another of our company Trunkitos Play.

Chart 22. Interim balance. Active. (2016)

ACTIVE	2017	2018	2019
NON-CURRENT ASSETS	5800,13	4804,67	3809,21
Intangible assets	584,17	479,34	374,51
Patents, Trademarks	150	150	150
Applications	539	539	539
(Accumulated amortization)	104,83	209,66	314,49
Inmobilized material	5215,96	4325,33	3434,7
Furniture	1907,09	1907,09	1907,09
Computer equipment	4199,5	4199,5	4199,5
(Accumulated amortization)	890,63	1781,26	2671,89
CURRENT ASSETS	37617,85	66200,29	278586,73
Cash and liq. Equiv.	37617,85	66200,29	278586,73
Banks	37617,85	66200,29	278586,73
TOTAL	43417,98	71004,96	282395,94

Source: Own elaboration.

Chart 23. Interim balance. Equity and liabilities. (2016)

EQUITY AND LIABILITIES	2017	2018	2019
EQUITY	43417,98	71004,96	263090,445
Own funds	43417,98	71004,96	263090,445
Capital	150000	150000	150000
Reservations	-1975	-1975	0
Voluntary reserves	0	0	25611,98
(Negative reserve for constitution)	-1975	-1975	0
Results negatives previous years	0	-104607,02	-77020,04
Result exercise	-104607,02	27586,98	190110,485
CURRENT NO LIABILITIES	0	0	0
CURRENT LIABILITIES	0	0	19305,495
Other debts with Adm. Public	0	0	19305,495
TOTAL	43417,98	71004,96	282395,94

Source: Own elaboration.

A closer look at the charts indicates cash is the most lopsided asset item. This is because we do not own stock, because our products are digital downloadable content. Nor we have debtors since one of the features that micro-payments have is that payments are instant.

As for equity, it is true that in the first year we incur losses, but still our equity continues to be positive thanks to the amount of capital that the partners have provided. If we continue to observe the chart in the following years, the situation of the company improves and the benefits begin to occur.

10. CONCLUSIONS:

In this section we will proceed to collect all the conclusions. To do this, we divide them depending on the category of section:

- Strategic Section:

- We note that actually the video game industry is growing and it is a good opportunity to enter the market.
- The competition is very aggressive in this sector, so that being as it is a start up company we implement our game development project in a differentiated manner to offer our product to customers in a valuable and remarkable way.
- From SWOT analysis we can see that our main weaknesses are the possible criticism that we receive for offering exclusive content in the non-free game and not establishing lines of business for the moment. On our strengths, we highlight the differential value of our products to those of other companies. The opportunity we can take advantage of this sector are Google Play and App Store platforms since they receive millions of visits from mobile users daily to download applications and the great evolution of the online world in which we are extremely fortunate because our game will be mainly based on the Internet. As for the threats the changing tastes of consumers are remarkable and the gaming experience that the companies already established in this sector.

- Section of operations:

- In Trunkitos Play we will initially present a business line based on a saga of video games set in wars occurred in the past. Our customers will find our first game on Google Play and App Store: Epic War: Episode I.
- The various activities that will be developed in our professional team are: analyzing the market, planning the game, designing it, scheduling it, advertising it on social networks and on the web page and publishing it.

- Human Resources Section:

- The type of society chosen by Trunkitos Play will be a limited liability company as it fits perfectly with our possibilities and needs.
- The professional team is composed of 5 workers with different job titles. These are: Project Manager, Manager, Designer, Programmer and Web Developer.

- Marketing section:

- In the project we established three types of consumers of video games. In Trunkitos Play we have decided to focus our target on these three types, because despite having different characteristics, they have in common that they devote time to video games and on different platforms. So our consumers are of all ages. It is true that our type of game is "shooter" so probably those accustomed to consuming this type of game will feel more attracted, but overall our product is intended for all audiences.
- Downloads of our product will be free of charge. But in the video game there will exist the opportunity to access to exclusive content through micropayments to obtain virtual currencies.
- Different promotions and discounts will be offered to our customers who will be changing as the game evolves. In addition, as advertising our game will be advertised on the renowned magazine Marca Player which has lots of readers.

- Financial Section:

- The videogames consumers' average expenditure who make purchases within the application is set at 2.8 € per month. Moreover, the annual growth the sales are showing in the sector is 12%.
- We observe high costs in advertising and suppliers but we trust they will be reduced as our products and their interrelations evolve.
- We would incur losses the first year as we are a newly established company in a very competitive industry and it is difficult to settle. In the second year we would begin to respond positively, but it is really in the third year when we would get huge profits. This third year would be a key step in Trunkitos Play as we would proceed to the launch of new games taking advantage of the popularity obtained.

- The sales plan reflects that as the game keeps settling in the sector and incorporating updates the downloads would increase according to the micro payments too.
- Consequently, we believe that our project is feasible given that we have sufficient capital to cope with losses incurred in the first year because we are a start-up company.

Mainly the development of this Final Degree Project has helped me learn how a business plan is done and what their most important guidelines are. I deem it very necessary to have in my knowledge the development of this Project as it can help me in the future if I determine to start a business project.

In developing this Final Degree Project I have been aware that I should have to work hard to carry it out in the best possible way. Although it is the first time I face this challenge, I have devoted plenty of time and effort. Regardless of the content of the work, I have taken into account the formatting style that this Project must have and the correct wording.

I think it is a good way to finish a degree and implement many of the concepts learned during the last four years.

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12. ANEXOS

The budget of the computers is presented below:

Cod.	Concepto	Precio	Unds	Total	Opciones
69697	 Intel Core i5-3330 3.0Ghz Box Reacondicionado	135.50 €	<input type="text" value="1"/>	135.50 €	Eliminar
86114	 Asus Z170-P D3	104.00 €	<input type="text" value="1"/>	104.00 €	Eliminar
59267	 Seagate SSHD 1TB SATA 3	69.95 €	<input type="text" value="1"/>	69.95 €	Eliminar
59168	 G.Skill Ripjaws SO-DIMM DDR3L 1600 PC3-12800 4GB CL9	19.75 €	<input type="text" value="2"/>	39.50 €	Eliminar
96006	 Phanteks Enthoo Pro M Negra Con Ventana	79.95 €	<input type="text" value="1"/>	79.95 €	Eliminar
100485	 Samsung T19C300 18.5" LED Monitor/TV Reacondicionado	115.20 €	<input type="text" value="1"/>	115.20 €	Eliminar
47278	 Logitech Wireless Combo MK220 Teclado + Ratón	21.95 €	<input type="text" value="1"/>	21.95 €	Eliminar
100113	 Phanteks PH-F140SP Ventilador 140mm LED Azul	16.95 €	<input type="text" value="1"/>	16.95 €	Eliminar
61216	 Liteon IHAS124-14 Grabadora DVD SATA OEM	17.75 €	<input type="text" value="1"/>	17.75 €	Eliminar
86353	 MSI GTX960 4GD5T OC 4GB DDR5	211.00 €	<input type="text" value="1"/>	211.00 €	Eliminar
67714	 Creative Inspire A-250 Altavoces 2.1 Reacondicionado	22.15 €	<input type="text" value="1"/>	22.15 €	Eliminar
Total			12	833.90 €	

The budget of the furniture is presented below:

Código	Artículo	Precio	Cantidad	Total
✖ 1600	 Mesa Oficina Melamina Modelo 1600 Descripción: Mesa Oficina Melamina Medidas: 68x160x75 cm Color: Wengué	64.10 € Te ahorras 17.04 € 21%	<input type="text" value="1"/>	64.10 €
✖ 708.SJUVAMTNE	 Sillón Dirección Juve Respaldo Alto en Malla Negra Descripción: Sillón Dirección Niagara Respaldo Alto en Malla Ancho: 66 cm Fondo: 64 cm Alto: 109 a 117 cm Color: Negro	122.06 € Te ahorras 21.54 € 15%	<input type="text" value="1"/>	122.06 €
✖ 20001	 Archivador 4 Cajones Metalico Ref.ARC-4C Modelo: ARC-4C Descripción: Archivador 4 Cajones Metalico Cerradura: Cilindro Medidas: 62.2x48x132 cm	334.83 €	<input type="text" value="1"/>	334.83 €
✖ 907	 Estanteria 2 Puertas Blanco Soft 40x80x200cm Descripción: Estantería Alta 2 Puertas Medidas: 40x80x200 cm Color : Blanco Soft	102.21 € Te ahorras 25.55 € 20%	<input type="text" value="1"/>	102.21 €
Subtotal:				623.21 €
Transporte:				0* €
Total:				623.21 €