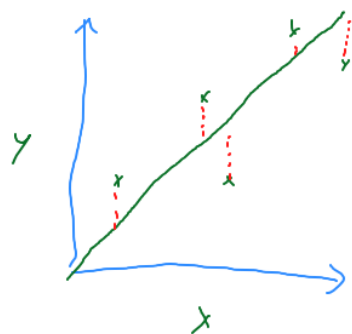1) Create model $Y(x) = \underline{m \cdot x + b}$

2) Define obj. Function

$$MSE = \frac{1}{m} \sum_{i=1}^{m} (\hat{y}_i - y_i)^2$$

3) Optimize

$\Rightarrow$ Change m and b to minimize the MSE

Gradient descent