O PLANO DE MARKETING NA PRODUÇÃO DAS COMPANHIAS DE VINHO EM PORTUGAL

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Resumo

A criação de um plano de marketing é um aspeto que tem sido estudado e traz benefícios para as empresas.

O objetivo deste artigo é transcrever os resultados da pesquisa realizada em empresas vinícolas portuguesas, sobre o desenvolvimento e implementação de um plano de marketing.

Foi efetuada a pesquisa da literatura sobre os benefícios e barreiras do plano de marketing e questionadas as 50 maiores empresas produtoras de vinho - responsáveis por 61,6% da produção total de vinho - em Portugal continental (2009/2010).

65% dos respondentes não efetuavam um plano de marketing: simplesmente estabeleceram algumas regras e tentavam reagir de acordo com o que acontece no mercado. As principais razões apresentadas para não realizar um plano de marketing são a falta de recursos humanos disponíveis e a falta de um modelo adequado / estrutura para ser aplicado à empresa.

Os resultados indicaram que o plano de marketing é feito anualmente e, os responsáveis pela sua implementação são, principalmente, diretores de marketing com a aprovação da alta direção. As vantagens do plano de marketing delineado pelas empresas são: plano de marketing ajuda a pensar sobre o que a empresa fará no futuro, ajuda a organizar o trabalho e avaliar e monitorizar o desempenho da empresa. Neste estudo estão também listados os principais elementos que compõem o plano de marketing e os mais importantes para as empresas - bem como o tipo de embalagem utilizada, os critérios de fixação de preços, distribuição e as ações mais utilizadas de comunicação.

O método de recolha de dados foi feito através da criação de um questionário online. O universo do estudo são as empresas vitivinícolas portuguesas. O método de amostragem é não probabilístico. A seleção do método de amostra é intencional.

Palavras chave: Marketing; Plano de marketing; Sector do vinho; Portugal.
THE MARKETING PLAN IN THE WINE PRODUCING COMPANIES IN PORTUGAL

Abstract

The creation of a marketing plan is something that has been studied and brings benefits to companies.

The goal of this article transcribes the results of research, conducted on Portuguese wine companies, about the development and implementation of a marketing plan.

We researched literature regarding context, benefits and barriers of the marketing plan and questioned the biggest 50 wine producing companies - responsible for 61.6% of total wine production - in mainland Portugal (2009/2010).

65% of respondents did not have a marketing plan: they simply set some goals and tried to react to what happens in the market. The main reasons presented for not having a marketing plan are the lack of available human resources and the lack of a suitable model/template to be applied to the company.

The results indicated that the marketing plan is made annually and, the responsible for their implementation are mainly, marketing directors with the approval of top management. The advantages of the marketing plan outlined by the companies are: marketing plan helps to think about what the firm will do in the future, helps to organize the work and to assess and monitorizes the company's performance. In this study are also listed the main elements that comprise marketing plan and the most important ones for companies - as well as the type of packaging used, the criteria for setting prices, distribution and the most used actions of communication.

The method of collect data was done through the creation of a questionnaire online. The study universe is the Portuguese wine companies. The sampling method is not probabilistic. Sample’s method selection is intentional.

Key Words: Marketing; marketing plan; wine sector; Portugal.
1. Introduction and definition of the objective

The goal of this article transcribes the results of research, conducted on Portuguese wine companies, about the development and implementation of their marketing plan.

Companies have been growing their attention, by conducting planning that sustains their survival and prosperity. Even in the past when the importance of a marketing plan was referred - Stasch and Lanktree (1980, p.79) had the opinion that the development of the annual marketing plan is, perhaps, the most important activity for a marketing manager or product manager. Mason, Mayer and Koh (1985, p.161) reported that professionals and academics have been devoting increasing attention to strategic issues during the last decade. On the other hand, Farhangmehr (1997); Farhangmehr (2000) and Zinkhan and Pereira (1994) consider that there are benefits to firms when conducting marketing planning. Leeflang and Mortanges (1997) report that most organizations devote two to three months, to the preparation of the marketing plan and the period that usually covers the strategic marketing plan usually has a time horizon of three to five years, while the operational plan covers one year.

It has been observed that aspects such as the company potential and expected growth may increase motivation to formalize their marketing plan. However, some smaller companies may be able to successfully conduct business without the need for a formal planning process (Chae and Hill, 2000).

In parallel, the wine industry was the target’s interest, as well as the curiosity to see how the main Portuguese wine producing companies implement, or not, the marketing plan. Which points of the plan they give greater importance, which forms of dissemination are used, among other.

According to Ferreira (2011) and Palomar (2011) the key aspects for the future of the wine industry in Portugal are the “internationalization”, by “innovation” and “the knowledge of the consumer.” The OIV, Organisation Internationale de la Vigne et du Vin (2011) refers
to Portugal as the tenth-largest wine export, the world’s and European’s second largest consumer world of wine per capita, followed by France. It is also the twelfth largest producer and the fifth in the EU (OIV, 2011).

This sector has been developing various marketing initiatives, including the creation of an umbrella brand: Wines of Portugal - a world of difference, to increase awareness, internationalization, increasing the volume and value of exports in markets with high purchasing power. In addition, programs have been developed to support and promoting wines, intending to strengthen the institutional image of this product as a strategic sector, as well as preserving the heritage and history of the industry (IVV, 2011).

2. Contextualization, benefits and barriers of the marketing plan

The marketing plan is a written document, usually performed by a marketer or the top management of an organization, done in the context of strategic marketing and marketing operations. It is the result of a planning process that includes an analysis of the situation (diagnosis), the definition of objectives for the product / brand and the strategies to achieve these goals. It also includes an action plan, properly organized, scheduled, budgeted and monitored. The timeframe that covers depends on each organization, but it is common to be set for a year (and frequently updated). As regards Defilippo (2008), there are products and brands that can be successful without a marketing plan. But with a plan, you can set up what you want to build and this helps in achieving sustainable business.

To Defilippo (2008), create a successful marketing plan we need to know the target market, focus efforts to achieve a good marketing strategy, organize tasks, a schedule and monitorize the development of the plan monthly. The marketing plan is as well art as science, and adjustments will be needed to make it suitable to business.
For Schroeder and Rodrigues (2008), marketing planning is a set of ideas and decisions in order to prepare the company for future market situations, to prevent threats and reach opportunities that may arise.

According to Jarratt and Fayed (2001) and Leder and Gerri (2006), the responsible for making marketing decisions should be the senior partner, senior consultant, general manager, marketing director, regional director or the director of business development. Farhangmehr (2000) and Leder and Gerri (2006) show us a strong association between top management and marketing activities. Meanwhile, Ames (2000), adds that top executives should actively participate in the development of marketing plans, however, sometimes rather encourage the open ideas exchange; they stifle others, avoiding those exchanges.

These authors refer the importance for simplicity and objectivity of the marketing plan, in addition to the need for a synthetic composition - i.e. orderly, constant and ongoing - should be a practical document that responds efficiently to the way in how the company reaches its target audience. This view is also shared by Sirsi (2006) and Bogan and Doss (2010) were the last add that the marketing plan should also be sustainable; it must have conditions to be implemented, at a defined time and without harming its term. Sirsi (2006) complements this idea, advising not to perform very extensive marketing plans, because sometimes they are not read or implemented.

According Farhangmehr (2000), about two-thirds of Portuguese companies studied, produce marketing plans.

In the opinion of several authors, as it is showed in the table below, we can see the benefits of achieve the planning and its formalization.
<table>
<thead>
<tr>
<th>AUTHORS</th>
<th>ADVANTAGES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taghian (2010)</td>
<td>Helps to improve the market share and overall performance of the organization. Global implementation - can be applied in all situations of global marketing.</td>
</tr>
<tr>
<td>Toledo, Prado, and Petraglia (2007)</td>
<td>Helps to guide the company to achieve its objectives for its products.</td>
</tr>
<tr>
<td>Claycomb et al (2000)</td>
<td>Increases ability to obtain relevant information, conclusions, make decisions and achieve expected results. Increases preparation in dealing with change. Better use of resources to promote sales.</td>
</tr>
<tr>
<td>Knychalska e Shaw (2002) (citing authors: Steiner, 1997; Stevens, Loudon, Wrenn e Warren, 1997; O’Hara, 1995)</td>
<td>Forces the organization to establish goals and objectives. Evaluates the company position, its weaknesses, strengths and competitive advantages. Helps the company to rapidly adjust to a business environment in continuous changing, take advantage of the opportunities created by these changes, and recognize the threats arising from different factors. Provides an overview of the company, acknowledges the relationship between the parties rather than dealing with each area separately.</td>
</tr>
<tr>
<td>AUTHORS</td>
<td>ADVANTAGES</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Claycomb et al (2000), Leeflang and Mortanges (1997)</td>
<td>Leads to the identification of tasks and task assignment. There is better coordination among individuals whose actions are related, due to the organization and functions definition.</td>
</tr>
<tr>
<td>Ames (2000)</td>
<td>Helps managers to rely on facts and not on opinions or hunches. Helps to adopt “aggressive” maneuvers instead of defensive ones. Minimizes the impact of surprise when developing contingency plans.</td>
</tr>
<tr>
<td>Leeflang and Mortanges (1997)</td>
<td>They are ways to establish and communicate goals, strategies, and activities chosen by the company. Results of a careful consideration and coordination of activities. Saves time and money because the working efficiency of the company is improved.</td>
</tr>
</tbody>
</table>

Source: Author's

Despite the advantages outlined above there are barriers faced by companies, in the planning process and the implementation of the marketing plan. Slotegraaf and Dickson (2004) report that, although they find benefits in their execution, there is some rigidity associated with the planning capacity. They state that companies are less likely to improvise after the approval of their marketing plans. But when companies engage improvisations from an approved marketing plan, they have advantages because they can benefit their performance.

Ames (2000) states that the marketing plan gives a very important contribution to any company. However, in his research he found disappointing results in some industrial companies when they applied the marketing plan. The reason for the failure is the fact that the marketing planning doesn’t adapt to real world problems. The actions cannot be applied without modification, for different businesses or customers. If an organization has several different types of customers and placement channels, may have to take different actions for each. The author advises that all attention should be focused on achieve goals and concrete actions, through an analysis of a well-considered and continuous exchange of information, between the technical and business elements of the top of the organization.
Some authors also identified several barriers in the implementation of marketing planning, as can be seen in the following table.

Table 2. Barriers in the implementation of marketing planning

<table>
<thead>
<tr>
<th>SOURCES</th>
<th>Barriers of the marketing planning</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dibb, Simkin and Wilson (2008)</td>
<td>Are related to organizational infrastructure, with the process of planning and implementing the marketing plans.</td>
</tr>
<tr>
<td>Simkin (2002), Greenley (1982)</td>
<td>Inadequate marketing intelligence available within the organization.</td>
</tr>
<tr>
<td>Simkin (2002), Piercy e Morgan (1994), McDonald (1992)</td>
<td>The planning staff loses motivation and energy due to the resources and pressures.</td>
</tr>
<tr>
<td>Simkin (2002), McDonald (1992)</td>
<td>Inability to break with existing operation forms.</td>
</tr>
<tr>
<td>Simkin (2002), Pearson and Proctor (1994)</td>
<td>Inability to have a business overview.</td>
</tr>
<tr>
<td>Simkin (1996), Piercy and Morgan (1994), McDonald (1992)</td>
<td>Lack of confidence and belief of those responsible for marketing planning</td>
</tr>
</tbody>
</table>

3. METHODOLOGY

In the theoretical and practical point of view, the theme of the marketing plan can arouse interest, and its applicability is an asset for businesses, even in a context of great transition and change we are experiencing.

To know the shape and components of a marketing plan that wine businesses use, a questionnaire was conducted with a sample of 50 major wine producing companies, in mainland Portugal, that represent 51.6% of total production in the year 2009 / 2010, according to data from the IVV.

The questionnaire was sent by internet between 17/05/2011 and 06/09/2011. A total of 28 questionnaires were received and two were disposed by failure in fulfillment, allowing obtaining a useful response rate of 52%.

The sampling method is not probabilistic. Sample’s method selection is intentional.

The questionnaire consists of an open question, and the remaining, closed questions.

Through the Cronbach Alpha the internal consistency of the scale in relation to the degree of importance assigned to the various components of the marketing plan was analyzed.

To verify the independence relationship between two variables, the correlation and chi-square between them was checked.

4. ANALYSIS AND PRESENTATION OF RESULTS

4.1 - Sample characterization

Regarding the obtained results, from the questionnaires, it can be seen that only 35% of companies surveyed held a marketing plan, and 65% did not do it.
Of the companies that don’t make the marketing plan, 40% report that one of the reasons for non-completion is related to the fact that goals, or actions, are only set in accordance with what is happening in the market. Another reason to not execute the marketing plan is that companies do not have available staff to do so (17%) and the absence of a template/script Marketing Plan (17%). No companies express that it isn’t necessary the development of a marketing plan.

The marketing plan, mentioned by 89% of companies, is annual and plans with more than a year aren’t usual.

At the level of those responsible to execute the marketing plan was found that, typically, this task is the responsibility of the director of marketing (38%) and sales and marketing director of the company (38%). The CEO or management (13%) and commercial director (13%) also participate but in a less expressive way. Please note that no company interviewee uses an outside company to perform the marketing plan.

The advantages that companies focus in making a marketing plan is that it helps to reflect on what is going to be done in the future (19%). Another factor is that helps to organize work (17%) and to monitorize the performance of the company (17%).

When inquired if companies really applied the marketing plan, it was realized that only one did it totally. The remaining 89% said that the plan is done in most points.

4.2 Marketing plan

To execute the marketing plan, there are factors (components) to be examined. As show in the follow figure it can be seen the importance that companies assign to each of these factors.

Almost all companies consider the factors presented as important and very important. However, there are some which are considered very important, as is the case of price and brand awareness. They are followed by communication, placement and definition of the overall
company objectives. The only factors marked as unimportant are community analysis, social factors and suppliers analysis.

Figure 1. Respondents profile according to the degree of importance assigned to the components of the marketing plan
It appears that most of the components are considered important (49.5%) and very important (40.2%). The options fairly important (8.9%) and minor (1.4%) had low expression and no options were classified as nothing important. In this regard, 89.7% of the sample believes at least - important - all factors as a whole.

Regarding the degree of importance assigned to the various components of the marketing plan, the scale’s internal consistency was analyzed by Cronbach’s Alpha. The study of symmetry was conducted, which revealed that the variable “political-legal factors” did not fulfill the requirements (negative asymmetry) even with the variable transformation. Given this conclusion it was decided to remove the political and legal factors from this analysis.

Regarding the study in question, the average found in each of the 23 items range between 3.5 and 4.75, with a standard deviation between 0.463 and 1.069. These results are considered satisfactory initial and there is no positive or negative grip substantially in the single items, as well as equal averages or very close to extreme values (1 to 5). The total correlation coefficients range between -0.184 and 0.830. From this information - ensuring the basis for the calculation of internal consistency - it is possible to calculate the Cronbach’s Alpha. Based on these results, the Cronbach’s Alpha presents for these 23 items, a value of 0.858. Based on this information it can be concluded that the scale has a good internal consistency.

The following table shows a number of other factors that companies take into account when developing the marketing plan. All companies mentioned take into account the budget and goals for next year. It is followed by the objectives of internationalization and timing of actions. The definition of the contingency plan and the product portfolios were the options that had fewer choices, with only 3%.
Table 3: Other factors taken into account in the preparation of the marketing plan

<table>
<thead>
<tr>
<th>Factors taken into account to execute the marketing plan</th>
<th>Percentage of respondents who choose this criterion</th>
</tr>
</thead>
<tbody>
<tr>
<td>SWOT analysis</td>
<td>44,4%</td>
</tr>
<tr>
<td>Next year objectives</td>
<td>100%</td>
</tr>
<tr>
<td>Internationalization objectives</td>
<td>88,9%</td>
</tr>
<tr>
<td>Next year strategies</td>
<td>66,7%</td>
</tr>
<tr>
<td>Product policy definition</td>
<td>66,7%</td>
</tr>
<tr>
<td>Product portfolios</td>
<td>22,2%</td>
</tr>
<tr>
<td>Price policy definition</td>
<td>66,7%</td>
</tr>
<tr>
<td>Placement policy definition</td>
<td>55,6%</td>
</tr>
<tr>
<td>Communication policy definition</td>
<td>55,6%</td>
</tr>
<tr>
<td>Schedule of actions</td>
<td>88,9%</td>
</tr>
<tr>
<td>Responsibility actions definition</td>
<td>44,4%</td>
</tr>
<tr>
<td>Budget</td>
<td>100%</td>
</tr>
<tr>
<td>Contingency plan</td>
<td>22,2%</td>
</tr>
</tbody>
</table>

Source: Author’s

4.3 Marketing mix information

The range of issues covered in this group is related to some variables of marketing: product, service, brand, price, placement and communication.

Regarding the type of wine produced is verified that the interviewed companies produce all three types: PDO - Protected Designation of Origin (PDO) (40%), GI - Geographic Identification (30%), and Wine, with 30%.

For commercialization, the type of wine packaging mostly used is glass bottles (48%), followed by bag in box (37%), finally the carboy with 11%.

The final package (labels, color, bottle ...) is defined usually by the marketing / commercial companies manager (36%), followed by the administration (18%). The CEO, the company owner, the certified
technician, 11%. Finally, only 7% of companies assign to the enologist the pack definition.

Decision makers about the type of final packaging vary according to the companies. It is usually a technician along with the top professional company. This technician is mostly responsible for marketing/commercial enterprise areas. There are also companies that rely on advertising agencies or packaging.

In 64% of the companies interviewed, the provided services are detailed information about the products (33%), clarification of issues (31%) and a clarification on how to use (28%).

To set the price for the product, several criteria were presented: price from competitors; price from costs; price the customer is willing to pay; price from the overall business strategy; price from the legislation.

For the answers, there are two companies that place the price taking into account from all criteria. There is a respondent that places the price only after costs. However, all others use more than one criterion for setting the price. The segmentation was a criterion added by an interviewee, as part of its policy of setting prices. The overall company strategy and prices from costs were the criteria for setting choicest prices (28%), followed by the price the customer is willing to pay (19%) and competitor’s price (17%). The legislation is the least selected criterion.

The range of marketing communication actions is very diverse but the most used are the following: catalogs/brochures (10%), sales promotion (10%) and events or experiences, such as wine tastings, fairs (10%). It should be noted that this percentage is set by the total shares of marketing communication actions that were mentioned in the question.

Following these three actions there are: advertising in magazines, with 9%, sponsorships (7%), the company’s website (7%), advertising in newspapers (5%), outdoor advertising (5%), public relations,
including relations with the media (5%), social networks (5%) and radio advertising (5%).

Patronage, advertising on TV, direct marketing, were the least chosen forms of communication (3%).

For most companies interviewed, the placement is done through the sale to the wholesaler (19%), followed by sales to retailers (17%), consumer (17%) and supermarkets (17%). The direct sales and horeca channel showed lower expression, with 13%.

To choose the brand, the business criterion is area or place of production, with 41% (ex: Vidigueira Wine) followed by the name of the company (27%).

Regarding brand strategy, 84% of companies surveyed, said they choose different brands for several lines, or choose multi-brands criterion.

A - Variables crossing

In this analysis there are some variable crosses, important for this study. We determinate whether there is any relationship between sales volume and realization of the marketing plan, or between the realization of the marketing plan and the number of workers.

A.1 - Sales volume versus execution of the marketing plan

Businesses with smaller volume invoicing (1 to 5M€), mostly do not execute the marketing plan.

In companies with sales between 5 to 10M € prevails, without significative expression, those that do not execute the marketing plan.

Finally, companies with higher volume invoicing (> 10 M €), the majority held a marketing plan although the difference is not very pronounced.
To verify the independence relationship between these two variables was determined chi-square and correlation between them, in order to test the following hypotheses:

H0: sales volume and the development of a marketing plan are independent

H1: sales volume and the development of a marketing plan are not independent

The chi-square test showed a value of 2.545 and a significance level of 0.280. As the p value is greater than 0.05 can’t reject the H0. So it is concluded that the volume of sales and marketing plan are two independent variables.

A.2 - Implementation of marketing plan versus numbers of workers

It appears that firms with fewer workers do not execute the marketing plan. As the number of workers increases also increases the development of marketing plans.

In order to test the following hypotheses:

- H0: number of employees and the development of a marketing plan are independent

- H1: number of employees and the development of a marketing plan are not independent

The degree of correlation between the two variables under study was determinate and the chi-square was performed between them. The chi-square test shows a value of 8.513 and significance level of 0.037. As the p value is less than 0.05 H0 is rejected. So it is concluded that there is a dependence of these two variables - the number of workers and the development of a marketing plan - are two variables that are correlated to a significance level of 5%.
With regard to how the respondents make the marketing plan, this response was not very thorough by the respondents. It was also mentioned that the plan was done based on previous years, in updating estimated values of sales, cost structure, market price and the current market situation. One respondent added that the marketing plan was done by continuous monitoring of the product, in the field, through its customers and in accordance with the policy of the company sales. Another interviewee said that strategic objectives are held on the organization in terms of portfolio, markets, and export channels. To support these objectives approaches are defined and actions undertaken to achieve them. He added that there are regular informal meetings between enologists and marketing area/commercial being made a permanent monitoring of business performance.

**Conclusion**

Companies that do not execute a marketing plan report some goals and act in accordance with what is happening in the market. The choicest reasons for not performing it is the fact that there is no staff available, and because there isn’t a template/script, previously done, to help implementing it in the company.

Almost all companies execute the marketing plan for one year (89%), as showed in the literature review. Those responsible for perform it are the marketing director, and sales and marketing director of the company. The general director or administration also participate but in a more reduced way. The results reinforce the view of Leder and Gerri (2006) and Farhangmehr (2000), confirming a strong association between top management and marketing activities.

Implementing the marketing plan provides benefits, consider these interviewed companies. They report that helps to reflect on what they will do in the future, as well as in the work organization, as referred Toledo, Prado, and Petraglia (2007), Claycomb et al (2000), and Mortanges Leeflang (1997), in literature review.
The marketing plan is implemented in most points, and not in the overall, as answer by 89% of the respondents. This reflects that companies adjust, through the time, to what the market brings.

Table 4. Marketing plan model

1 - EXECUTIVE SUMMARY

2 - SITUATION ANALYSIS

**External analysis** - Economic factors (country), social and cultural, political and legal, environmental, technological, sector analysis, competitor analysis, consumer analysis, analysis of suppliers, placement analysis, community analysis

**Internal analysis** - Overall objectives of the company, marketing objectives in previous years, financial resources, human resources, production resources, management capacity, current segmentation, positioning, brand awareness, product policy, pricing policy, place policy, communication policy

**SWOT analysis**

3 - OBJECTIVES AND MARKETING STRATEGIES

marketing objectives
- Target market, branding, Placement

4 - OPERATIONAL MARKETING PLAN

Marketing mix
- Product
- Price
- Placement
- Promotion

5 - IMPLEMENTATION PLAN AND ACTION PROGRAMME

- Action programmes
- Actions Schedule
- Organization of the actions programmes

6 - FINANCIAL INFORMATION

- Budget
- Forecast financial returns expected

7 - MONITORING AND EVALUATION

- Methods of evaluation and control

8 - CONTINGENCY PLAN Source: Author’s
Regarding the importance that each component, of the marketing plan, has for the respondents, it was found that the components were considered important and very important. However, the most important elements were the price, brand awareness, following year’s goals and budget setting.

The types of wine produced by companies are PDO, PGI and wine (previously called table wine), with a slight emphasis on the PDO. The most used packaging is the bottle, followed by Bag in Box. The packaging is mostly defined by the responsible for marketing / commercial, followed by the top professional company.

Despite these companies are industrial, associated services were provide, through the transmission of detailed information about the products (33%), clarification of issues (31%) and forms of consumption (28%).

Regarding the price policy, the criteria for setting the price most frequently mentioned were: from the overall company strategy and price from cost. Then came, what the customer is willing to pay and the price from the competition.

Regarding marketing communications vehicles, the most used are the catalogs / brochures, promotions and sales events or experiences that include fairs and wine tastings.

The placement policy is performed mainly through the sale to wholesale, then retail sales to the final consumer and large surfaces.

For the brand assignment, the chosen criterion is the region or place of production. Next is the name of the company and finally, some respondents pointed to marketing studies to define the name.

Regarding brand strategy most companies choose different brands for multiple lines, i.e. a multi brand.

Through informal interviews, that were done during these surveys and information obtained in the questionnaire, it can be seen that
companies who execute the marketing plan do not conduct a very thorough work, despite reflecting on almost all of its components. They are alert to the market, customers and competition, define goals and strategies, action programs, make their financial projections and will decide some changes throughout the year. This way of work, follows the opinion presented by Defilippo (2008) about some aspects that the successful marketing plan must report.

In the study it was found that there is a dependency relationship between the number of workers and the realization of marketing plan for a significance level of 5%.

The research undertaken, has some limitations in the chosen sample, because beyond the limitations of time and cost, the actual sample was smaller than initially expected, making it impossible to carry out another type of data processing and other statistical analyzes.

**References**


**Web pages**