STRUCTURE OF MARKETING PLANNING: A REFLECTIVE ANALYSIS

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ABSTRACT

This study aims to promote a reflective analysis about the action planning structure in the marketing context. The work was structured in the form of essay and presents the theoretical aspects about the Marketing Planning. The intention of the article is to provide critical insights into the needs of planning marketing activities. For this purpose the document is organized as of an introduction that contextualizes the subject, accompanied by a critical analysis. Finally, the final considerations are placed in distinction.

ESTRUTURA DO PLANEJAMENTO DE MARKETING: UMA ANÁLISE REFLEXIVA

RESUMO

No presente estudo, o objetivo é promover uma análise reflexiva acerca da estruturação da ação de planejar no âmbito do marketing. O trabalho foi estruturado sob a modalidade de ensaio e apresenta o percurso teórico de aspectos inerentes ao planejamento de marketing. A intenção no artigo é propiciar insights críticos a respeito da necessidade de planejar as atividades de marketing. Para tanto, o documento está organizado a partir de uma introdução que contextualiza o assunto, acompanhada de uma análise crítica. Por fim, as considerações finais são colocadas em relevo.

1 INTRODUCTION

Constant and uncontrollable changes in the contemporary business environment require adaptations and permanent adjustments in products and production and management procedures, and those who do not seek to adapt to the new environmental conditions will face difficulties to grow and survive (Hartline & Ferrell, 1996, Lamb, Hair & McDaniel, 2008; Drucker, 2011). Nevertheless, it is revealed a globalized world captained by emerging technologies such as the Internet. Taken by the revolution brought about in this environment in the marketing mix, businesses men and organizations have as their scope to meet the demands of the largest possible number of customers in different markets, providing larger range of goods and services (Godes & Zhu, 2009; Huang, Tzeng & Ho, 2011).

Organizations, such as retailers, who seek cost leadership have as a competitive advantage the economy of scale, due to the purchasing volume and to the bargaining power (Godes & Zhu, 2009; Li, Han, Park, & Li Xiong, 2011, Goasduff & Pettay, 2011). In spite of the big players competition, other organizations can assume an attitude of differentiation for their survival bearing some characteristics intrinsic to their business models (Godes & Zhu, 2009; Li et al, 2011; Goasduff & Pettay, 2011), such as:

- 1) market knowledge: because they focus on a single business, they manage to follow and speed the competition movements, such as the offers and the price promotions, reacting quickly, especially on the online business;
- 2) Inventories: advantage of smaller businesses, since in general they have greater range and depth of items in stock compared to large groups, which are concentrated in a few items with aggressive prices (Godes & Zhu, 2009, Smith et al. 2010; McGee, 2011). Thus, finding that rare song album or that memorable perfume is more acceptable in a small store;
- 3) human resources: in general their employees are more obsequious in this particular segment, as they usually read magazines and publications, attend trade fairs and exhibitions, as well as being always upgraded.
through training programs (Godes & Zhu, 2009, Brooks, 2011). However it is pertinent to accept that organizations, regardless of their size or work scope, even the virtual ones, are exposed to changes in managerial and cultural paradigms (McKenna, 1995; Lambin, Chumpitaz & Schuiling, 2007; Hooley, Piercy, & Nicoulaud, 2011).

Many organizations are bewildered and aimless in light of the external environment prevailing situations. In this context, it stands out the managerial role of marketing as a sustainer tool for improving business competitiveness and a driver for the corporation development (McKenna, 1995; Lambin et al., 2007, Hooley et al, 2011.). The markets complexity has constituted the central premises of the business environment essentially characterized by the intensification of competition in the different segments, especially in the mass consumer segments (Mozota, 1998). To become competitive has been a dominant concern in the business world (Mozota, 1998). Every day it is brought out new difficulties for organizations’ managers who must resolve situations related to business performance. The alternative for organizations that operate in a constantly changing market scenario is the incorporation into their cultures of the use of a marketing thinking (Kotler & Caslione, 2009). This thinking is structured in the marketing planning and its materialization is verified in the making of its plan (Campomar & Ikeda, 2006).

The marketing plan is a document which sets out the organization scopes, referring to the following period of actions and determines the action programs required for completion of these scopes (Toledo, Perrotta & Petraglia, 2007). Thus, the marketing plan plays the role of not only being a facilitator in the day-to-day business, but also in providing a valuable contribution to the organization marketing strategy, identifying the promising opportunities and thus outlining the best way to conquer and hold positions in the identified markets (Toledo et al., 2007). Given the above mentioned so far, in the present study, the aim is to promote a reflective analysis about the planning action structure in the marketing context. This work is outlined as an essay, which proposes the formal, discursive and conclusive analysis of a reflective and logical exposition on the real relevance of the planning action for the marketing activities.
2 METHOD OF WORK

The essay is a study modality devised as a methodological exposition on a subject and presentation of the original conclusions that has been reached after careful examination. The essay is, by its very nature, a generator of problems and is not dogmatic, in which it should stand out the critical thinking and the uniqueness or rather, the originality of the author, (Selltiz, Wrightsman & Cook, 1987; Demo, 1995; Severino, 2008).

In the essay, there is greater freedom on the author part to defend particular position, without having to underpin on the apparatus rigor and scope of the empirical and bibliographical documentation (Lakatos & Marconi, 2008). The essay, however, is not exempted of the logical rigor and the argumentation coherence and, therefore, it requires cultural information and intellectual maturity (Demo, 1995).

3 THEORETICAL CONTRIBUTION

Marketing refers to actions that are operated by organizations and it is also a social procedure. In other words, marketing exists on micro and macro levels. Therefore, marketing can be conceived under double focus (Ambrose, 2007; Lambin et al., 2007, Kotler & Armstrong, 2008; Lamb et al, 2008.). In the first focus, consumers and the organizations that serve them are examined; in the second focus, it is adopted a broad view of the complete system of production and distribution in which the organization operates. Marketing comprises to outline, develop and deliver goods and services that consumers want and need; it also consists of providing products to consumers at the right time in the right place and with the price they can afford and are willing to pay (Ghauri & Cateora, 2005). At the core of the concept, it stands out the object or the reason for existing, the rationale of the marketing: the trade exchange (Haveman & Knopf, 1970). On the other hand, when becoming involved in trading procedure,
marketing provides four types of utility: form, time, place and possession (Lambin, 2000). In such a context, each producer specializes in manufacturing and selling large quantities of a limited assortment of goods and services, but each consumer desires only small amounts of a wide assortment of these goods and services (Toledo et al., 2007).

The universal functions of marketing, both those regard to the market analysis and design and those that comprise the decision-making procedure, assist in the management task, but it is necessary that they are converted into something operative (Ambrose, 2007). The ways these functions are operationalized and the responsibilities of those that will perform them may differ across countries and economic systems and among organizations. Commonly, trade exchanging involves buying and selling and the whole procedure of information, communication, negotiation, distribution and delivery (Kotler, 1999; Kotler & Keller, 2008).

According to Harrison (2005), the strategy is a conception which is realized in a temporal resolutions sequence, or otherwise, as a procedure that involves actions aimed at leading an organization towards achieving its short-term goals and its long-term scopes.

The strategies are present in all organizations, both in those simpler ones as in those larger and more complex ones, but they may vary regarding the formality degree with which they are formulated and implemented (Ghoshal & Tanure., 2004; Hooley et al, 2011). In some organizations, particularly those operating in rapidly changing environments, or small organizations, the strategies are not defined or "planned" in the formal conception of the term. In addition to the degree of formality, the strategies can be considered with regard to the fact that they are deliberated or emergent: in the deliberated strategy, managers plan to follow a particular predefined and intentional course of action (Hughes, 2005; Kotler, Armstrong, Wong & Saunders, 2008, Hooley et al, 2011).; the emergent strategy is not primarily planned or intentional but it is the result of patterns and consistencies observed in the past through a trial and error procedure.
These last two concepts constitute the boundaries of the different combinations that form the basis of a typology which characterizes the procedures for the strategies formulation. Mintzbergian and Quinn (1996) also support this option, since the strategy can be seen as a plane or as a formulation. The strategy formulation, conceived as the strategies planning procedure, or, in the broadest sense, the structuring of the planning, can be broken down into three levels: corporate; business unit or competitive; and functional. (Hart & Baker, 2007; Kotler & Keller, 2008). In Chart 1 it is summarized the main characteristics of each level of planning.

<table>
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<tr>
<th>IN THE CORPORATE LEVEL</th>
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<tr>
<td>The strategy formulation refers to the definition, to the assessment and to the selection of business areas in which the organization will compete and the emphasis that each area should receive.</td>
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<th>IN THE BUSINESS UNIT</th>
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<td>It is related to the efficient use of resources and is regarded to the direction the organization will give to the business scope.</td>
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<th>IN THE FUNCTIONAL LEVEL</th>
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<td>It is related to the procedure through which the several functional areas of the organization will use its resources for the strategies implementation.</td>
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**Chart 1: Planning on three levels**

Source: Adapted from Brito, Toledo and Toledo (2009) and Toledo (1994)

In midsized organizations with a single business unit, the strategic marketing planning and the marketing operational planning can be structured as a single procedure and, in smaller organizations, the planning procedure incorporates all three levels simultaneously (Lambin et al., 2007; Toledo et al., 2007, Hooley et al, 2011). When it comes to strategies in the corporate context, the decisions are taken at the highest levels of the organization, as long as people who are at this level may receive information from lower-level managers. If a particular organization has only one business unit, the deliberations of the first and second levels are taken by the same people. In organizations with multiple businesses, the deliberations at the level of the business unit are taken by the higher level executives within the unit. At the level of the functional area, the decisions are taken by the managers in charge (Lambin et al., 2007, Toledo et al., 2007, Hooley et al, 2011.).

Shiraishi (. , 2009, p 50) relates the marketing with the process of strategy formulation of the company and connects it with the planning activities:
Marketing can cover a wider or narrower spectrum, depending on the type of guideline adopted by the company. A company that adopts an orientation to the product, as a philosophy of management action, will have an area of marketing playing a functional role or an operational role. On the other hand, companies that guide its management action on a philosophy corresponding to a market orientation will have their focus expanded and a marketing area involved in a wide spectrum of activities. In the latter case, the marketing appears as a strategic complement so that the organization achieves its growth, competitiveness and profitability goals, and therefore the execution of the functions of marketing planning and strategic planning becomes synergic.

Within the marketing plan, it is sought the formalization and, to this end, it is sought to assign the responsibility for the preparation of a marketing plan. In some organizations, the responsibility may be assigned to the marketing manager, to the brand manager or to the product manager; in others, the plans are drawn up by a committee. There are still those organizations that hire consulting marketing to draw up the plan. The responsibility for the marketing planning, is theoretically of the vice-president of marketing or the marketing director in most large organizations (Lambin et al., 2007, Toledo et al., 2007, Hooley et al., 2011). One should highlight also, that the final approval of the marketing plan is up to the CEO or president, although many organizations resort to executive committees, to ponder and filter the marketing plans before submitting them to the leader who will approve it (Hartline & Ferrell, 1996).

Undoubtedly, marketing plays a key component in the strategy formulation and implementation, because the strategic management has to deal constantly with an ever changing environment in which, it stands out two entities and forces: the market and the competition. This compels the organizations, in competitive environments, characterized by higher offers than demand, to guide their actions through a philosophy of market orientation (Hartline & Ferrell, 1996; Lambin et al., 2007. Hooley et al, 2011). The relevance and importance of the marketing in market-oriented organizations, that keep the attention on the market and on the competition, stand out through elements or roles that are the central point of their strategic procedure (Hartline & Ferrell, 1996; Lambin et al., 2007; Hooley et al, 2011). In this context, a first marketing role or task is to identify the customers’ features, profiles, requirements and demands and the
communication and the effective information dissemination to the organization as a whole.

The second marketing role or task is to determine the competitive positioning in order to adjust the organization’s funds, capabilities and scope to the diversified customers’ needs of. This task involves recognizing that markets are heterogeneous; therefore it is up to the organization to identify the segments that comprise them, to assess the degree of attractiveness of each of them and simultaneously to analyze the competitive condition in order to meet their desires (Hartline & Ferrell, 1996; Lambin et al., 2007, Hooley et al., 2011). This analysis will determine the segmentation strategy that the organization will adopt in pursuit of meeting their scopes for growth and profitability.

The third marketing role or task that reveals the marketing significance and relevance in the competitive procedure is related to the strategy implementation. This activity means aligning the organization funds to plan, organize and execute the value delivery and consequently gets customer satisfaction (Hartline & Ferrell, 1996; Lambin et al., 2007,. Hooley et al, 2011).

Marketing contributes in the efforts coordination which aims to ensure customers satisfaction and to keep them, highlighting its relevance in the strategic plan action and structure. An organization leader, though averse to any idea of planning, has to deal successively with three types of questions (Hartline & Ferrell, 1996; Hughes, 2005; Lambin et al, 2007; Hooley et al. 2011.):

a) definition and assessment of investments in the productive capacity needed to respond to the demand evolution or to develop new products and / or markets, or to meet the corporate scopes of growth and profitability;

b) establishment of production program needed to meet the orders forecasts, taking into account that these requests and orders are a variable dependent on the seasonality and on the demand cycles (uncontrollable) and on the actions arising from the organization marketing efforts (controllable);
c) the required funds necessary to meet the estimated compromises in the forecast procedure of revenues and expenses (Lambin et al., 2007; Kotler & Keller, 2008; Hartline & Ferrell, 1996. Hooley et al, 2011).

The pointed out problems are inherent to the management procedure of any organization, and their solution starts in the sales forecasts in the short, medium and long term.

The procedure for marketing and therefore the structuring of the formal marketing planning occurs at two levels (Toledo et al, 2007.): strategic and operational. The procedure for strategic marketing planning has as scope to express, in a clear and systematic way, the alternative chosen by the organization, in order to ensure its growth in the medium and long term (Lambin et al., 2007). Then the alternatives will be converted into decisions and action programs.

The marketing approach, in the strategic marketing planning context, is articulated around the following fundamental questions, whose answers will form the backbone of the planning procedure and, possibly, of a strategic marketing plan (Hartline & Ferrell, 1996; Ambrose, 2007; Backhaus & Schneider, 2007; Hooley et al, 2011):.

a) definition of the reference market (market to be considered) and establishment of the organization's strategic mission in this market;
b) identification of the diversity of the binomial expression product-market in the reference market and definition of the positions susceptible to being adopted;
c) assessment of the intrinsic attractiveness of the binomials product-market and identification of environment favorable and unfavorable situations;
d) survey of the organization’s trump cards for each binomial product-market as well as their strengths and weaknesses and the type of competitive advantage that the organization can develop;
e) establishment of coverage and broadening strategy to be adopted and
broadening of the strategic ambition level (scopes), in terms of growth and profitability;
f) translation of the strategic scopes and their conversion into a program of action that considers the variables that comprise the marketing procedure at the operational level: product, price, promotion, market.

On the other hand the marketing strategic planning presents some features that can follow a sequence as advocate Hartline and Ferrell (1996, p 1.):
1) can be interpreted as a funnel through which broad decisions flow toward more specific decisions;
2) involves the establishment of the organization mission, the formulation of a corporate strategy and a business unit strategy;
3) must be consistent with the organization's mission, with the corporate and the business unit strategies;
4) must be integrated and coordinated with the individual plans of the other functional areas of the organization;
5) establishes targets and scopes within the decision variables of marketing;
6) establishes a marketing strategy that includes the choice and analysis of target markets (market segmentation);
7) provides a strategic marketing plan that includes the actions and resources needed to accomplish the organization’s mission.

It must be also highlighted the connections established between the strategic marketing plan and the other functional areas of the individual organization or strategic business unit (McKenna, 1995; Cateora & Ghauri, 2005; Kotler & Keller, 2008). Despite the procedure for strategic marketing and architecture planning plan looks like a simple task, taking into account the rationale that supports it, several conceptual and practical matters may emerge, which convert this procedure into one of the relevant aspects of the management of the organizations’ functional areas (Ghoshal & Tanure, 2004; Lambin et al., 2007, Kotler & Keller, 2008). Kahn (2009) made a comparative table that sets out definitions, rationality for use, management and knowledge building of the
several functional forms that marketing can operate in organizations and thus contribute for the planning. Hereinafter it is displayed the comparative table between the functional, multifunctional and cross-functional initiatives of marketing in the organizations (Table 1).

Table 1: Comparison of functional, multifunctional and cross-functional initiatives

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<th>Functional</th>
<th>Multifunctional</th>
<th>Cross-functional</th>
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<tr>
<td><strong>Definition</strong></td>
<td>Activity within a department where there is no contact with personnel from other departments.</td>
<td>Activity that includes personal (concubinage) from those departments that possess the necessary skills to ensure the goals achievement.</td>
<td>Activity that includes staff from different departments to ensure the achievement of the cross-crossed departments’ objectives exceeding the generated in order to achieve the departments’ individual goals.</td>
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<td><strong>Rationality for use</strong></td>
<td>Simple domain; decision speed is crucial.</td>
<td>Multiple domains; formulation of joint decision, spirit of teamwork instilled.</td>
<td>Multiple domains; creative thinking; troubleshooting above expectations.</td>
</tr>
<tr>
<td><strong>Implication of knowledge creation</strong></td>
<td>Low combination; low externalization; low internalization; low socialization.</td>
<td>Moderate combination; moderate externalization; moderate internalization; moderate socialization.</td>
<td>High combination; High externalization; High internalization; High socialization.</td>
</tr>
<tr>
<td><strong>Implication of the knowledge management</strong></td>
<td>Data organization for information.</td>
<td>Organization of information for knowledge.</td>
<td>Organization of knowledge.</td>
</tr>
<tr>
<td><strong>Example</strong></td>
<td>Deployment of the marketing plan.</td>
<td>Operations and Sales planning.</td>
<td>Development of next-generation technologies.</td>
</tr>
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</table>

Source: Kahn (2009, p. 80)

However, Kahn (2009) contributes to the understanding of the relationship between structure and strategy, particularly with regard to the degree of uncertainty and complexity of the tasks considering the defined strategies. The author (Kahn, 2009) lists the types of marketing interaction and of the other organizational areas with the level of uncertainty present in the operationalisation of marketing activities and the scope in which their work teams should work. On one hand in conditions of low uncertainty and low complexity of the work scope, the marketing areas must be configured in functional terms; on the other hand, in complex situations involving large uncertainties and broad scope of tasks, these teams should be set up in cross-functional teams. The intermediate situations must be set as multifunctional
teams. It is summed up below in one illustration, which the ideal areas are for setting of the functional, multifunctional and cross-functional teams in relation to the scope key points of the of tasks and uncertainties.

Thus, in addition to describing the contents of a strategic marketing plan and checking the organizational structures involved, one must establish a project for deployment of marketing planning systems. The procedure for the strategic marketing planning should be construed as indispensable for the organization success, such as the identification of attractive opportunities and the development of profitable marketing strategies, converging to the vision of the marketing system. These strategies should be specific and aimed at a target market through a compound of specialized marketing. Focusing only on the strategic level of decisions, the marketing planning is used to predict the market size, to identify and evaluate the market segments, to decide on feasible participation of the organization in each market segment and to define a positioning strategy. It is also described the following tasks involved in the marketing planning procedure: carry out marketing research within and outside the organization; identify the organization’s strengths and weaknesses; make assumptions; establish marketing scopes; generate marketing strategies; set programs; determine budgets; reviewing outcomes and review the scopes, strategies or programs (Brito, Toledo & Toledo, 2009).

To better understand this article, it is worth reinforcing the conceptual difference between plan and marketing planning, since many people misunderstand these two concepts. The marketing planning can be considered as a powerful tool to increase the speed and the responsiveness of the organizations to the stimuli from the external environment, whether represented by threats, or by opportunities (Oliveira & Campomar, 2006). However, the informal planning can bring a risk to the organization survival. The formalization of the planning, however, brings greater integration among the organization stakeholders, thereby increasing the synergy of the work performed (Oliveira & Campomar, 2006). It is also important to consider that marketing planning is the procedure of anticipating future events and conditions to determine courses of action needed to achieve marketing scopes, being the action of planning very complex, due to its own nature, namely , it is a continuous procedure of thinking about the
future, devised by determining the desired future situations and the assessment of alternative courses of action to be followed so that these situations are achieved (Grinberg & Luce, 2000; Cezarino & Campomar, 2006; Martin, 2009). Finally, the marketing planning involves all the marketing management elements such as analysis, a strategy development and the marketing mix deployment (Grinberg & Luce, 2000, Martin, 2009).

The marketing plan can be understood as the consubstantiation of the formal planning exercise, being the planning a helical procedure and the plan, a linear one (Campomar & Ikeda, 2006). It is also a document which directs and guides the organization marketing effort (Ambrose, 2007). It is a map that shows to the organization where it is going and how it will get there. It is both an action plan and a written document or a proposal developed a priori, in other words, it describes a possible, credible and profitable reality about a business to be used in the near future.

The marketing plan architecture must reference successively to a future reality, taking as a starting point the current situations. This implies that the planner should be, above all, someone attuned to the potential opportunities and threats of the future. With a marketing plan the scenery amendments are better managed, since this document assumes several factors and summarizes them, assessing alternatives and decisions to be made (Toledo et al., 2007).

As mentioned above, the marketing plan can be considered a guide for the purpose of facilitating the organization’s task when doing the market analysis, to establish specific scopes and provide a comparison measure between the forecast and the realized. With it, the organization can keep track of its progress in the market and better define the funds use and the decision-making. The marketing plan brings some benefits such as (Brito et al, 2009.):

- be a guide for all the organization’s marketing activities for the following year;
- ensure that the marketing activities are in compliance with the organization strategic alignment;
- encourage marketing managers to reconsider and think objectively all the marketing process steps;
- assist the financial planning to match the funds with the marketing scopes;
• create a way to monitor the current results with those expected.

The benefits mentioned are related to the internal motivations that cause the organizations to use a marketing plan in their daily routine. However, there are also external improvements that the organization can get by adopting a marketing plan, such as to persuade investors to provide funds for the organization and thus being able to leverage new businesses such as the partnerships (Kotler & Keller, 2008). To this end, the marketing plan should not be accepted as a document which merely report facts and, in fact, as a document which provides solid reasons, persuasive justifications and challenging gains projections (Martin, 2009).

There are several formats for a marketing plan. The attention is paramount fact when choosing a model for the marketing plan. Regardless of the format adopted, it is important that a plan focuses on the organization marketing efforts in a well-defined target market and to consider the external environment effects. Despite the benefits outlined above and the broad theoretical framework that addresses the theme, the marketing plan is target of judgments and problems in the organizations (McKenna, 1995). It is worth noting that the absence of a previous marketing plan makes it difficult to find the origin of certain mistakes and problems. The investigations in the search of the problem origin will demand time, causing major hassles than if the organization had previously prepared a good marketing plan (Hartline & Ferrell, 1996; Kotler & Keller, 2008; Wilson, Zeithaml, Bitner & Gremler, 2008). It should be highlighted that the marketing plan does not end when it is approved and submitted, there are long-term impacts to be assessed, as well as some changes will certainly occur, and changes may be necessary. It is necessary to continually review the entire plan in the face of the market reaction. And yet, return to the beginning always, nevertheless constantly progressing (Ambrose, 2007).

It is natural to expect that some problems will occur when there is not a marketing planning (Lovelock & Wright, 2001; Lambin et al, 2007; Kotler & Keller, 2008; Lamb et al., 2008.).
• missed opportunities for profit;
• meaningless figures in long-term plans;
• unreal scopes;
• absence of actionable market information;
• inter-functional dispute;
• frustration of the management;
• proliferation of products and markets;
• waste of promotional funds;
• confusion in the pricing;
• increasing vulnerability in relation to the environmental change;
• loss of the business control.

It is noteworthy that many planners, when defining the demand for a good or service in the marketing plan, are more concerned with the internal aspects such as production capacity, than with the consumers’ expectations regarding the products commercialized. This means that the plan must be defined and grounded according to the market purchasing power and not according to how much the market is willing to buy (Hartline & Ferrell, 1996).

It is believed that the marketing plan is useful only for large organizations, but experience shows that every organization, regardless of its size, need to have a marketing plan (Hooley et al, 2011; Kotler et al, 2008 ). The purpose of a marketing plan is to identify and create a sustainable competitive advantage. It is worth mentioning that many marketing professionals believe that the marketing plan is something very formal and time consuming, not giving the due importance and relevance to its composition (Kotler & Keller, 2009). There are also barriers found in the organizations when the subject is marketing planning (Silva et al, 2006; Toledo et al., 2007.):

• weak support of the Directing Council;
• absence of a plan for the planning;
• misunderstandings about the planning wording;
• figures instead of scopes and marketing strategies in writing;
• ritual that happens once a year;
• separation between operational planning and strategic planning;
• failure to integrate strategic marketing planning to the corporate planning;
• assign the planning to a planner.

It is noticed that many barriers come from the organization itself (Silva et al., 2006; Toledo et al., 2007). Broadly speaking, the action of marketing planning is still a field that needs to be explored by the companies and very few organizations exercise what is revealed in the theory described in this article.

4 CRITICAL ANALYSIS

As from the literature review on strategy, strategic levels, planning, organizational structuring, implementation and accompanying of the marketing planning functioning, both, at the operational level, and at the strategic level, it is observed that the marketing plan can be structured in several degrees of formality in organizations, mainly through the construction of a plan. Another finding pointed out in the literature review indicates that, under market conditions, the marketing planning influences in a direct way the senior levels of the business unit planning and the corporate planning.

Another aspect to be considered in the marketing planning is the management team participation in the process as a whole. In general, the more the organization grows, the more the planning activity turns to be the responsibility of groups of managers, rather than individual managers (Hartline & Ferrell, 1996; Wilensky, 2006; Lambin et al., 2007). This happens because planning demands time, and, therefore, the planning team can reduce the workload of individual managers. Planning requires coordination and a specialized team can help integrate and coordinate the planning activities of each manager; notwithstanding planning requires objectivity; in this case, the planning team can count on a more comprehensive overview than a single individual.

Despite of the postulated in the theory available about marketing, the planning structuring through a marketing plan entails some situations of
disadvantages (Lambin et al., 2007, Kotler & Armstrong, 2008; Kotler & Keller, 2008; Lamb et al, 2008), among which it is highlighted:

a) the work demanded may exceed the actual contribution of the planning: planning tends to slow the actions and cause that some managers might feel constrained without exercising their own initiative, enterprising and innovative spirit. In some instances, it is possible, although unlikely, that an individual, when assessing the situation and dealing with each problem as it appears, can get better results. From the set of objections usually presented as inhibitors of the acceptance of formal planning, the first of them relates to the lack of information. In this case, a more accurate analysis of concrete situations reveals that the problem comes from information overload or lack of deep examination of available information;

b) precariousness factor: the arguments that sustain this objection are related to the fact that the strategic decisions are taken with increasing frequency in conditions of uncertainty about the future behavior of the external environment variables, uncontrollable. This means that the strategist tends to be based on subjectivity and minimally on the objectivity which characterizes the forecasting process under stable environments;

c) stiffness and authoritarian conception of the plan: a company, when putting the plan into action, is at risk of consolidating an attitude and a bureaucratic behavior, which, by its nature, is opposed to the desirable flexibility necessary to deal with unstable environments. As a counter-argument it can be stated that a plan is designed exactly to add the flexibility of reaction, thanks to a quick interpretation of the observed changes. This means that no plan should be considered as a finished product, and the managers must be open to the likelihood and the inevitability of reviewing throughout the period covered by the given planning horizon.

5 FINAL CONSIDERATIONS
To the detriment of the literature indicated in this paper, it can be said that the planning aims at mobilizing all the company resources in the global external and internal context in order to reach the goals previously defined (Lambin, 2009). There is here, therefore, a conceptual framework that allows to build the path to be followed by the company, aimed at raising the level of interactions with the internal and external environments. The planning structuring tends to emphasize not only the reasons why an organization exists, but also what it does and how it does in order to achieve a point (Silva et al, 2006; Toledo, Toledo & Campomar, 2006). Planning should involve decisions about the organization future. In this respect we have: the long-term organizational goals; the chosen activities, in other words, the goods and services that the organization intends to produce; the consumers or customers that the company intends to cover; the expected profits for each of the activities performed by the organization; strategic alternatives as to maintain the current product, greater penetration in the current markets, development of new markets; and finally, new investments in resources (material, financial, machinery and equipment, human resources, technology, etc.) (Silva et al, 2006;. Toledo et al, 2006.).

The strategic process is characterized as an ongoing effort of adjustment and suitability of its goals and resources, competences and capabilities to the opportunities offered by the changing business environment (Lambin, 2009). The marketing planning, at the operational and strategic levels, is revealed as the mechanism that allows the adjustment, in view of the conquest of sustainable competitive advantage and the consequent achievement of growth and profitability in an environment characterized by uncontrollable and unforeseen changes (Silva et al, 2006;. Caslione & Kotler, 2009). It is worth recalling that strategic marketing planning presents itself as a key element in the context of the management process in its several hierarchical levels. In this respect, it appears as an inseparable instrument of the formulation and deployment process of competitive and growth strategies and of a facilitating and maintainer agent of the future organizational changes (Kotler & Keller, 2008;. Lamb et al, 2008; Malhotra, 2008). Thus, despite the highlighted contexts and objections, the improvements of planning outweigh its possible drawbacks, which typically are
restricted to peculiar situations.

In this article, the intention was not to analyze all lines of thought regarding the discussion of marketing planning. The intention was to provoke a reflective analysis. The aim is that the insights generated throughout this study can contribute to the development of marketing and the structuring of its planning and future studies in the area. The observed considerations have been made as from the interpretation around the references consulted, being therefore guided by the researchers perceptions and occasionally subject to biases in some suggestions, and as it is an exploratory research, the results mentioned above should not be generalized (Caregnato & Mutti, 2006). The essay was a theoretical and provocative contribution aiming at the arousing of the critical and investigative spirit of future researchers (Padua, 2004). Aiming at a better contribution to the management state-of-the-art, it is suggested the use of single cases or multi-cases studies for the theoretical confrontation with the existing reality in the organizational contexts that this essay could have incited in the reader (Yin, 2003).

REFERENCES


