



IMPORTANCE OF MARKET ANALYSIS IN THE IMPLEMENTATION OF A NEW COMPANY: STUDY ON A DENTAL PROSTHESIS LABORATORY

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ABSTRACT

Market analysis includes understanding the market where a company operates or expects to operate and is related to the strategies adopted in order to add value to its products and / or services. Thus, the strategic planning, formalized by the business plan, aims to facilitate decision making, achieve objectives and direct the company towards the market. The objective of this article was to verify the market viability for the implementation of an enterprise specialized in the manufacture of dental prostheses in the city of São Marcos / RS. The methodology used was quali-quantitative, descriptive, a questionnaire with 16 questions was applied to 45% of the dental surgeons in the city and a semi-structured interview with the project's creators. The main results were: contextualization of strategic planning and business plan; presentation of the branch of dental prosthesis laboratories and the professional who makes them; identification of the characteristics of the demand for this service in São Marcos / RS, products used, frequency of purchase, factors that interfere in the choice of laboratories, competitors and those interested in knowing about this undertaking. Thus, it was possible to visualize important aspects of the market where the company will be able to operate, in addition to information that will guide the entrepreneurs' strategies and decision-making. factors that interfere in the choice of laboratories, competitors and interested in knowing such an undertaking. Thus, it was possible to visualize important aspects of the market where the company will be able to operate, in addition to information that will guide the entrepreneurs' strategies and decision-making. factors that interfere in the choice of laboratories, competitors and interested in knowing such an undertaking. Thus, it was possible to visualize important aspects of the market where the company will be able to operate, in addition to information that will guide the entrepreneurs' strategies and decision-making.

Key words: Enterprise. Strategic planning. Business plan.

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1. INTRODUCTION

In a context marked by expectations of improvements in the economy, due to changes in government, reforms, or the need to obtain income, there is a positive scenario for entrepreneurs seeking to invest in their own businesses.

For Dornelas (2016), entrepreneurship, when related to the creation of a new business, is about the involvement of people and processes that, together, transform ideas into opportunities.

According to Las Casas (2015), the market analysis process is related to controllable and uncontrollable variables, business philosophies and other activities, so it is necessary to analyze and organize these aspects so that they generate results and are consistent with the environment in which the company inserted. For this, one of the first actions is to plan.

That said, the present work has as its thematic axis the Strategic Marketing Planning, which, according to Kotler and Keller (2006), is fundamental so that in the process of creating, delivering and communicating value the best activities are chosen and executed.

Thus, the general objective of this article is to verify the market viability for the implementation of a specialized enterprise in the manufacture of dental prostheses in the city of São Marcos / RS and the specific objectives are to contextualize the strategic marketing planning and its characteristics, as well as the marketing plan. business and its structural components; describe the field of activity of the business and the professional of the area and research, together with dentists, the characteristics of the demand for the service of making dental prostheses in the city of São Marcos, as well as the competing laboratories. With that, answer the research question: is there market viability for implementing a dental prosthesis laboratory in the city of São Marcos / RS?

2 THEORETICAL FOUNDATION

In this chapter, the key concepts underlying the development of this research will be exposed. They are foundations about entrepreneurship, strategic planning and business plan.

2.1 ENTREPRENEURSHIP

The term entrepreneurship, defined in a simple way, refers to the act of executing, putting into practice or going ahead with an idea, in order to achieve objectives, results. Technically, Biagio (2012) argues that entrepreneurship is the area of knowledge dedicated to studying the processes of project idealization, highlighting both the value of an idea and its ability to add value to what already exists.

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For Dornelas (2016), entrepreneurship, when related to the creation of a new business, is about the involvement of people and processes that, together, transform ideas into opportunities. The perfect implementation of these opportunities leads to the creation of successful businesses.

According to Biagio (2012), entrepreneurship is discussed in three situations: a) opening of a new company that is born from an innovative idea, requiring feasibility studies, implantation, value creation, which aims to develop a self-sustainable operation and generating results; b) purchase of an existing company, where the entrepreneur assumes the risks of implementing adjustments and changes that add new values and generate better results; c) visualization of opportunities for improvements and optimization, which result in the development of innovations capable of adding new values to the company.

Thus, Dornelas (2016) points out that the entrepreneur is one who perceives an opportunity and creates his own business to capitalize on it, taking risks and using resources creatively. It transforms the social and economic environment in which it lives and accepts the possibility of failing, which is why Sebrae (2019) highlights the importance of future entrepreneurs gathering information about the market in which they wish to operate, business opportunities, competitors' practices and the differentials between organizations.

2.2 STRATEGIC MARKETING PLANNING

In the business context, the search for competitiveness and sustainability requires that entrepreneurs be prepared to manage their businesses. According to Sebrae (2019), the lack of planning is one of the main causes of failure of companies.

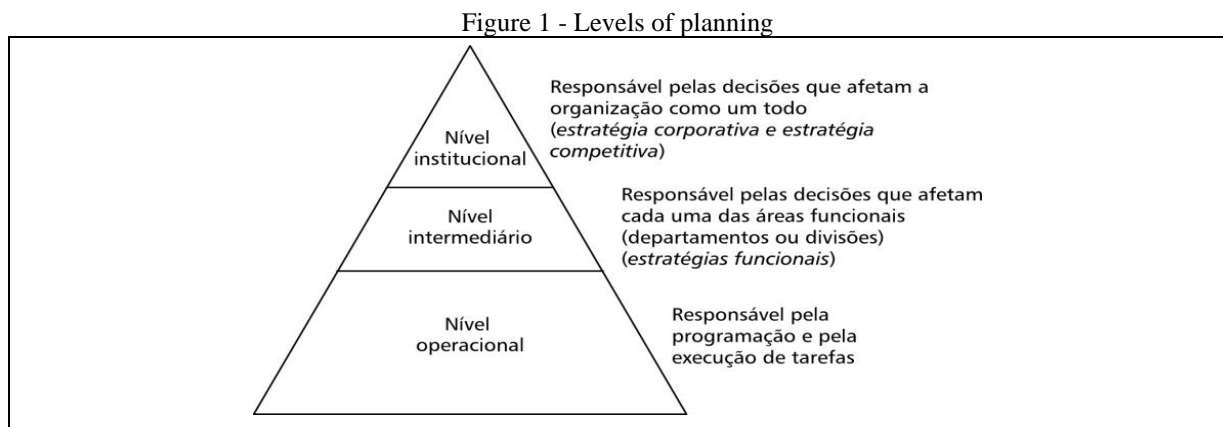
Since the market analysis process is related to controllable and uncontrollable variables, business philosophies and many other activities, it is important to analyze and organize all these aspects in ways that generate results and are consistent with the environment in which the company operates. For this, one of the first actions is to plan (LAS CASAS, 2015).

2.2.1 Conceptual aspects of Strategic Planning

Planning is an intrinsic activity of human beings. For Las Casas (2015), planning means making a set of choices in advance. In the organizational environment, Andrade (2016, p. 11) conceptualizes planning "as a formal, rational, systemic and flexible process that aims to facilitate decision-making, the achievement of objectives and the organization's direction towards a desired future. "

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According to Las Casas (2015), planning can be divided into three levels: strategic, tactical and operational. Strategic planning encompasses all sectors and decisions guide the entire organization, being projected in the long run. The tactical planning occurs at the intermediate level and depends on the functional structure of the company whose decisions are restricted to its specific areas, and the operational refers to decisions made about the scheduling of daily activities. Figure 1 illustrates the types of planning.



Source: Andrade (2016, p. 13).

Las Casas (2015) highlights that the final result of the planning process is the plan. It occurs at the three planning levels and is presented in written form, constituting the formal plans of a company.

Regarding strategy, Chandler (1962, apud Andrade 2016) defines how to determine the company's long-term goals and objectives, as well as the paths, actions and resources necessary to achieve them. Mintzberg (1993, apud Andrade 2016) considers strategy as a plan, a roadmap for actions, a reference for dealing with a specific situation.

In this sense, Andrade (2016) highlights that there are three levels of strategies: a) corporate strategy that deals with the company's relationship with the external environment, where there is an analysis of the attractiveness of the sector where the company operates and / or intends to operate; b) competitive strategy related to the decisions that determine the best way to develop the company's activities; c) functional strategies that encompass the decisions / actions developed by the company's functional areas, such as production, marketing, finance, materials and people management.

It should be noted that in small companies, it is the direction that develops strategies that encompass decisions at the corporate, competitive and functional level (ANDRADE, 2016).

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2.2.2 Characteristics and guidelines of Strategic Marketing Planning

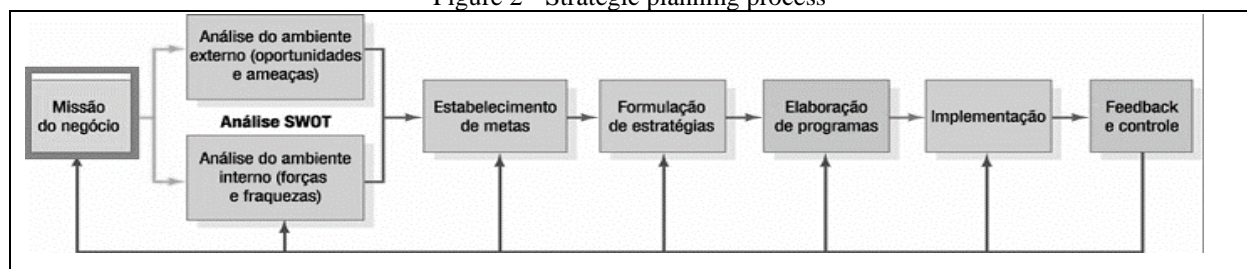
In the corporate environment, for the process of creating, delivering and communicating value to be chosen and executed correctly, strategic planning is required. This, according to Kotler and Keller (2006), requires actions in the following areas: management of the business as an investment portfolio, evaluation of the business's strengths, considering the market's growth rate and its competitive position in this environment, in addition to the definition of the strategy to be used to achieve the objectives.

According to Cope (1981, apud Andrade, 2016), some basic characteristics in strategic planning stand out: it is generally considered a function of the main directors; visualizes the organization as a whole; places great emphasis on environmental conditions, seeking to combine institutional capacities with environmental conditions to achieve objectives; it is a process of participatory and continuous learning; seeks to answer the questions: what is our mission, role and objective? What business are we in and what business should we be in?

According to Las Casas (2015), it is important that the organization establishes its mission, vision, objectives and goals. The mission corresponds to the company's purpose in the market, not just the presentation of products, but of solutions for a benefit expected or needed by the market. The vision is the determination of where the company wants to go in the long run. The objectives are the results (qualitative or quantitative) that the company wants to achieve and the goals are the steps to achieve these objectives.

The strategic marketing planning process is shown in Figure 2.

Figure 2 - Strategic planning process



Source: Kotler and Keller (2006, p. 50).

Given the importance of preparing a consistent plan, it is essential that the administrator analyze the environment in which the company is inserted. For this, Kotler and Keller (2006, p. 50) suggest the SWOT analysis: “the global assessment of strengths, weaknesses, opportunities and threats [...] (in English terms strengths, weaknesses, opportunities, threats). It involves monitoring the external and internal environments.”

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According to Las Casas (2015), to start, companies must analyze their entire operating environment to identify the variables that interfere in particular in its activities, industry trends and the elaboration of its plans.

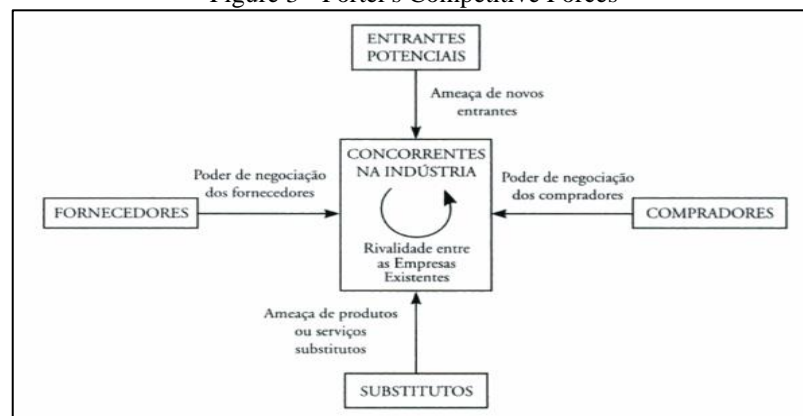
In the analysis of the external environment, opportunities and threats are identified. It involves the monitoring of important macroenvironmental forces, such as economic, demographic, technological, political-legal and socio-cultural factors, as well as the important microenvironmental agents, such as customers, suppliers, competitors and distributors, which impact on the ability to generate wealth (KOTLER; KELLER 2006).

The analysis of the internal environment recognizes the strengths and weaknesses, strengths and weaknesses of the company compared to the competition. According to Las Casas (2015), this analysis includes aspects such as, for example, brand, product quality, differentiated sales team, manufacturing structure, etc. In this context, a strength with a favorable market fact can become an opportunity, while a weakness coupled with an unfavorable market situation constitutes a threat.

After establishing the goals, it is necessary to define which strategies will be adopted to achieve them. In formulating marketing strategies, Las Casas (2015) argues that the starting point is the definition of the target audience, followed by the choice of brand positioning (through special attributes or product differential in relation to the competition) and, finally, strategies related to product, price, distribution and promotion.

According to Porter (2004), numerous forces interfere in the development of companies' competitive strategies, such as political, social, cultural, economic influence, and although they are important, the main aspect is in the medium in which the company competes. Based on this, the author defends the Five Competitive Forces model, which is understood as a tool that helps to define the company's strategies taking into account both the external and the internal environment. Figure 3 represents the Five Competitive Forces.

Figure 3 - Porter's Competitive Forces



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Source: Porter (2004).

In line with the organization's objectives, Porter (2004) suggests three generic strategies that are comprehensive enough to be applied in any company, whatever their stage of development and serve as an initial framework for strategic thinking:

- **Total cost leadership:** in this strategy, the company aims to achieve the lowest production and distribution costs in order to offer lower prices than competitors and obtain greater market share;
- **Differentiation:** in this case, the company seeks superior performance in a certain area that is highly valued by the customer and the market. For example, becoming a leader in quality, style or technology, among others;
- **Focus:** or focus, in this strategy the company is dedicated to one or more narrow market segments and knows it deeply. In this case, we seek leadership in costs or differentiation within the target segment.

After formulating the strategies, Kotler and Keller (2006) highlight the importance of developing support programs that will assist in their implementation. Still, in this stage the costs are estimated and the probability of generating good results that justify it is evaluated. For Las Casas (2015), after implementing the strategies, it is necessary to monitor the progress and distortions of the plan and adjust as necessary. In case the results obtained are different from those planned, in relation to cost or profitability, for example, the strategies must be rethought.

2.3 BUSINESS PLAN

When opening their businesses, entrepreneurs may face some difficulties due to lack of planning. The importance of having good ideas, knowing the costs and having a good location for the company is known, but planning for its future is also essential. With this in mind, the preparation of the business plan is essential in business management (SEBRAE, 2019).

2.3.1 Conceptual aspects of the business plan

Like entrepreneurship, the elaboration of business plans began to become popular in the 1990s after the creation of Sebrae and Softex. At the time, this document was developed to show the financial capacity of investors, partners, financial institutions, when the company was looking for sources of funds. Over time, the need for deeper information and knowledge has made the business plan an instrument that leads entrepreneurs to think about the future of the business in a strategic and operational way (ZAVADIL, 2013).

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For Filion and Dolabela (2000), the business plan is a process of validating an idea, carried out by the entrepreneur using detailed planning for this, consisting of elements that can base it on the decision. As for Zavadil (2013, p. 26), "the business plan is one of the forms - perhaps the most used - for the formalization, in a document, of the strategic planning of an enterprise. "

2.3.2 Structure of a business plan

Each project has its own characteristics, objectives and strategies. Thus, it is necessary that the business plan is customized based on this uniqueness. Dornelas (2016) indicates that there is no rigid structure to elaborate a business plan, but there is a minimum of content necessary to provide a complete understanding of the company, allowing any reader to understand how it is organized, its objectives, products and services, market, marketing strategy and financial situation.

2.3.2.1 Executive summary

The executive summary is a summary of the business plan. According to Wildauer (2012), the elements are expressed in it: statement of the project, presentation of the company (organization chart, organizational and legal structure), information of the members (partners, positions and functions), vision / focus, planning, objectives, mission, strategies , products and technologies, capital and investments (sales projection, profitability and source of funds) and contextual analysis.

For Dornelas (2016), the executive summary is the main part of the business plan and the last one to be drawn up, because through it the reader decides whether or not to continue reading the document. Therefore, it must contain a summary of the main information contained in the business plan, written in a clear, objective manner and aimed at the target audience, with an emphasis on the subjects that most interest this reader.

2.3.2.2 Market analysis

Samara and Morsch (2005, p. 13) determine that "the exchange process between the group of producers / sellers and consumers takes place in the environment that we call the market. "

Market analysis is one of the most important stages of the business plan and comprises understanding the market in which the company operates or expects to operate and is related to the strategies that will be adopted vis-à-vis customers, competitors and suppliers in order to add value to customers. its products and / or services (DORNELAS, 2016).

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2.3.2.2.1 Customer analysis

In marketing analysis, in order to develop products and services that meet the needs and desires of consumers, it is essential to know people, their needs, their desires, their habits and their motivations. In addition, it is necessary to understand the process of how, when and why they buy and what factors influence these decisions (SAMARA; MORSCHE, 2005).

For Kotler and Keller (2006), customers are influenced by cultural, social, personal and psychological factors, with the cultural factor being the most determinant. Samara and Morsch (2005) agree with this thought and include demographic, situational and marketing stimulus aspects, related to the product, price, place and promotion, which affect and drive individuals' attitudes and actions in purchasing decisions.

According to Tiffany & Peterson (1999, apud Dornelas, 2016), in the analysis of customers it is necessary to identify some characteristics related to:

- Geography: country, region, state, city, neighborhood;
- Profile: in the case of people, age, sex, family size, education, occupation, income, religion, football team, etc .; in the case of companies, sector, size, number of employees, length of existence, billing, customers, etc .;
- Lifestyle: in the case of people, hobbies, habits when watching television and consumption (food, clothing, entertainment), social and cultural activities, etc .; in the case of companies, environmental protection, donations to charity events, investments in culture, sports, employee training, employee benefits, etc .;
- Personality: whether innovative, cautious or skeptical.

With knowledge about consumption habits, lifestyle and place where they live, it is easier to segment consumer groups for the product or service. Thus, it is understood which customers' needs are being met and what consumers are looking for when they buy the product is identified, what leads them to buy, what criteria they use to define which product to buy and why they buy (DORNELAS, 2016).

2.3.2.2.2 Competitor analysis

According to Kotler and Keller (2006) and through the market approach, competitors are organizations that meet the same needs as customers. Dornelas (2016) agrees with the concept and adds by indicating that the competition (competitors) of a company is not limited to these direct competitors, who produce similar products, should also be considered indirect competitors, those who, in some way, call the attention of customers, convincing them to purchase your products.

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The characteristics of the company that must be compared to the main competitor are related to product / service differentials and benefits for the customer, sales channels used, product quality, price, location, advertising effectiveness, performance, delivery time, distribution methods, guarantees, production capacity and customer service demand, internal organization of the company (financial health, training of professionals), strategy used, brand positioning, flexibility, technological differentials, competitive advantages, among others (DORNELAS, 2016).

Kotler and Keller (2006) highlight that, after identifying the main competitors, it is up to the company to discover its strategies, its objectives, its strengths and weaknesses. In addition, it is important to monitor the following variables: competitor's participation in the target market; share of mind, the percentage of customers who mention the competitor when answering about the name of the first company that comes to mind in the business sector; preference of share (heart), percentage of customers who mention the competitor when asked about the name of the company from whom they prefer to buy.

The authors also claim that organizations that make steady gains in *share of mind* and preference share precisely win gains in market share and profitability. Thus, to improve competitive performance, many companies do benchmarking, which consists of learning (copying or improving) with companies that perform better in certain areas / tasks.

2.3.2.2.3 Supplier analysis

Webster and Wind (1972, *apud* Kotler and Keller, 2006, p. 208) define organizational purchasing as "the decision-making process by which organizations establish the need to purchase products and services, as well as identify, evaluate and choose, among the available brands and suppliers, which is the best option. "

Thus, it is important to identify the possible suppliers of the organization, considering all those who will supply any type of goods and services, allowing the organization to have a high level of control over its supply chain, a factor that can be used as a differentiation in the market, as it gives the company the opportunity to provide differentiated services and benefits to its client.

2.3.2.3 Marketing Plan

According to Las Casas (2011, p. 8) "the marketing plan establishes objectives, goals and strategies of the marketing mix in line with the company's overall strategic plan. It is the entire product / market relationship, which, together with the other tactical plans, forms the strategic plan. "

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For Kotler and Keller (2006) the marketing plan is one of the most important products in the marketing process. It is a written document that summarizes knowledge about the market and shows the way the organization plans to achieve its objectives.

While Las Casas (2011) argues that the marketing plan is part of the business plan or the strategic plan of a company, Kotler and Keller (2006) indicate that the marketing plan is sometimes called a business plan. Considering that the process and content for preparing the marketing plan are relative, varying from one company to another, this project considers it as part of the business plan.

Regarding marketing strategies, Dornelas (2016) highlights that, generally, they refer to the marketing mix, or the 4Ps (four feet): product, price, square (distribution channels) and advertising / communication. The company's sales projection is directly linked to the defined marketing strategy, because depending on the positioning of the product in the market, it will be its pricing policy, promotions and sales channels that will be used.

2.3.2.4 Operational Plan

The operational plan section in the business plan must present the actions that the company plans in its production system. It should contain current and expected information on factors such as: product / service lead time, percentage of deliveries on time, inventory turnover, scrap index, product / service development lead time, layout (physical arrangement), productive capacity, need personnel, among others (DORNELAS, 2016).

Wildauer (2012) argues that when preparing the operational plan, all the elements that make up the company are reviewed. Based on that, the operations necessary for the execution of the business, its justifications, requirements and limits are described and the elements are considered: product / service life cycle, technology involved, installed capacity, schedules, raw materials, processes and operations, operational flowchart, critical processes, facilities, equipment, logistics, cost management and control, communications, risks, etc.

2.3.2.5 Financial Plan

In the business plan, it is essential to present the financial projections structured based on the goals, objectives and strategies adopted. These estimates and information are part of the financial plan, which must present the initial investments, variable costs, fixed costs, human resources expenses, projection of the cash flow, projection of the income statement for the year, projection of the balance sheet (ZAVADIL, 2013).

Dornelas (2016, p. 98) addresses the content that should be included in the financial plan:

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The finance section must present in numbers all the actions planned for the company and the proofs, through future projections (of how much capital it needs, when and for what purpose) of business success. It must contain a cash flow statement with a horizon of at least three years; balance sheet; break-even analysis; investment needs; income statements; analysis of financial indicators of the business, such as expected revenue, expected margin, term of return on initial investment (payback), internal rate of return (IRR) etc.

The authors Kotler and Keller (2006), suggest to indicate in the business plan the financial projections, breakeven analysis, sales forecast and expenses forecast.

2.4 BASIC PREMISES OF DENTISTRY IN BRAZIL

The practice of Dentistry in the national territory is governed by Law No. 5,081 of August 24, 1966. The Federal Council of Dentistry and the 27 Regional Councils of Dentistry, created by Law No. 4,324, of April 14, 1964 and, subsequently, instituted by Decree nº 68.704, of June 3, 1971, their main purpose is the supervision of dental ethics throughout the national territory, seeking to ensure and work for the good concept of the profession and those who exercise it legally (CFO, 2019).

For this, the CFO legislates through Normative Acts, judges Ethical Processes and centralizes the information on registered and recognized Specialization courses, as well as on the number of enrolled throughout Brazil, among Dental Surgeons, Oral Health Assistants, Technicians in Oral Health, Dental Prosthesis Technicians, Dental Prosthesis Laboratory, Dental Prosthesis Assistants and Dental Clinics (CFO, 2019).

2.4.1 The profession of Dental Prosthesis Technician

Given the objective of this project, it is noteworthy that the profession of Dental Prosthesis Technician was created by Law No. 6,710 of November 5, 1979. The following are requirements for the exercise of the profession: I - Professional qualification, at the 2nd degree level, in the Dental Prosthesis Course; II - Registration with the Regional Dentistry Council, under whose jurisdiction the professional is located. Dental Prosthesis Technicians are prohibited from: a) providing, in any form, direct assistance to customers; b) maintain, in his workshop, equipment and specific instruments of the dental office; c) advertise their services to the general public.

According to the CFO (2019), the Dental Prosthesis Technician is a self-employed professional who provides indirect services to the patient, where he performs the mechanical parts of dental work at the direct request of the dentist. The purpose of dental prostheses is the reconstruction of partially destroyed teeth or the replacement of missing teeth to maintain proper functions, in order to provide health, comfort and aesthetics.

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2.4.2 Dental prosthesis laboratories

For dental prosthesis laboratories to act legally, according to Art. 4 of Decree n° 87689/82 and Article 1 of Resolution No. 63 of April 8, 2005, are required to register with the Regional Dentistry Council of the jurisdiction in which they are installed. Except, according to Article 89, laboratories subject to direct or indirect, federal administration, state or municipal; those belonging to educational institutions; and those maintained by a dental surgeon attached to his office, for his exclusive care.

According to the Technical Biosafety Standards of the state of Rio Grande do Sul, of Ordinance SES-RS n° 40/2000, the laboratories must fulfill some requirements, among them:

- They must mandatorily operate in the physical presence of a dentist or dental technician, registered with the Regional Council of Dentistry / RS, who assumes the role of technical person in charge of the establishment;
- They must have at least 10m², including the sanitary and reception facilities, and have a washbasin with running water and smooth, resistant and waterproof material benches;
- They must have basic equipment related to their area of expertise, such as: a low-speed pen; a motor for polishing and finishing; a plaster cutter; a stove and a gas canister; a press; a bench;
- Every prosthesis laboratory must have a Health Permit issued by the competent body (Municipal Health Secretariat or State Health Secretariat).

3 METHODOLOGY

According to Migueles (2004, p. 89), research methodology is “a set of research methods and procedures that aim to collect, systematize and organize data in a valid and consistent manner, in order to serve as a basis for scientific interpretation of these”. Thus, the methodological steps that were used in the preparation of this project will be presented below.

As for nature, the research classification is an applied type that, according to Kauark, Manhães and Medeiros (2010), produces knowledge for practical application, in order to solve specific problems. Regarding the objective of this work, the research used was of the descriptive type, which according to Gil (1991), has the intention of promoting knowledge about a certain problem or phenomenon, making it explicit.

Theoretical references highlight two ways of approaching the data: qualitative and quantitative. According to Menga (1986, p. 18, *apud* Marconi and Lakatos, 2010, p. 271)

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qualitative study “is what develops in a natural situation; it is rich in descriptive data, has an open and flexible plan and focuses on reality in a complex and contextualized way ”. Quantitative research, according to Bauer and Gaskell (2003, apud Marconi and Lakatos, 2010) deals with numbers and uses statistical models to explain the data. Therefore, given the important information in the preparation of the project, qualitative and quantitative research was used.

Regarding technical procedures, bibliographic research, documentary research and a survey for data collection were used. The bibliographic research, for Marconi and Lakatos (2017, p. 32) is about “survey of references already published, in the form of scientific articles (printed or virtual), books, doctoral theses, master's dissertations”. Documentary research, according to Gil (1991), uses materials that have not undergone analytical treatment, but that can be reorganized according to the objects of the research and survey corresponds to the investigation that includes the direct questioning of individuals whose behavior they want to be understood.

Regarding the research procedures for data collection, a form composed of sixteen (16) questions was used, seven (7) closed, six (6) mixed and three (3) open. In addition, a semi-structured interview with the future entrepreneur. According to Gil (1991), the form is the most appropriate technique for collecting data in opinion and market research, where the researcher submits the interviewee to quickly answer some questions. For Marconi and Lakatos (2017, p. 213), the interview “is a meeting between two people, so that one of them, through conversation, obtains information about a certain subject” and, when semi-structured, the interviewer is free to develop each situation in any direction it deems appropriate.

In order to check the understanding of the questions, a pre-test was carried out. For Gil (1991), the most important aspects to be considered in this stage are related to the clarity and precision of the terms used, number of questions, order of questions and the best form of introduction to be used when applying the instrument. In view of the pre-tests carried out with individuals belonging to the environment in which they wish to study, the necessary adjustments were made and, subsequently, the questions were submitted to the Ethics and Research Committee of the educational institution and approved.

According to CRO / RS (2019), in São Marcos there is a population of 46 dental surgeons. The sample used was the non-probabilistic for convenience, which, according to Yin (2016, p. 102), deals with “selecting data collection units simply because of their ready

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availability". Of this population, 21 individuals participated in the survey between September 17, 2019 and October 3, 2019, that is, a sample of 45% of the population.

Data analysis was performed using data tabulation, responses and descriptive statistics. Gil (1991) points out that, together with the analysis, the data can be interpreted, which refers to establishing a connection between the results obtained with the others already known, whether in theory or in previous studies.

4 ANALYSIS AND DISCUSSION OF RESULTS

Considering that strategic planning is extremely important for management, the intention of the research was to seek information that is part of the business plan and that, according to Fillion and Dolabela (2000), can help in the decision to open or not to open a launch a new product, etc. Next, research data about the characterization of the company, products, suppliers, competitors and possible customers will be presented.

4.1 CHARACTERIZATION OF THE COMPANY

The entrepreneur, according to Dornelas (2016), is one who perceives an opportunity and creates its own business to capitalize on it, taking calculated risks. Biagio (2012) points out that, when it comes to entrepreneurship, one of the possible situations is the opening of a new company, where a feasibility study, implantation, creation of value is necessary to develop a self-sustainable operation that generates results.

In this perspective, due to the fact that there is no dental prosthesis laboratory registered in São Marcos / RS and the dental market is constantly expanding, the idea of entrepreneurs to open such a company came up. The performance will be in the service provision sector, will have two partners, one of whom will be a Dental Technician, and has the definition of the legal and tax framework still under analysis.

4.1.1 Description of the products offered

The goal of entrepreneurs, when studying the possibility of implementing the company in the city of São Marcos, is to bring dentists closer to solutions in dental prostheses, offering services that complement the relationship of each professional with their patients.

The main products that may initially be offered by the company, according to the current technical training and specializations of the professional, are: Total prosthesis; Characterized total prosthesis; Removable partial dentures and their variations; Sports protectors; Myorelaxative plates; Whitening plates; Temporary crowns.

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4.2 MAIN SUPPLIERS

Given the determination of the needs for inputs, raw materials and equipment essential for the manufacture of products in the dental prosthesis laboratory, a survey of possible suppliers of the enterprise was carried out. As Kotler and Keller (2006) point out, it is important to identify who will be the organization's possible suppliers so that there is a high level of control over the supply chain.

Briefly, initially, the main materials and equipment to be used in making the products are: plaster, acrylic resin, stock teeth, silicone plates, wax rollers, petroleum jelly, cel-lac, silicone, wax 7, muffle, press, articulator, ocluder, plastivac, lecron, various spatulas, etc. Based on these needs, possible suppliers of the project were mapped based on the entrepreneur's knowledge and contacts: Surya Dental, Curitiba / PR; Dental Muller, Caxias do Sul / RS; Dental Speed, São José / SC.

4.3 ANALYSIS OF POSSIBLE CLIENTS

The consumer, for Samara and Morsch (2005), is every potential buyer entity, individual or company, that has a need or a desire to satisfy. To develop products and services that meet these needs, it is essential to know people and understand how, when, why they buy and what factors influence these decisions. In dental laboratories the service consumers are dental surgeons.

In order to map potential customers and identify their main characteristics, information was sought from CRO / RS (2019), where 46 active dentists in São Marcos / RS point out. Data were also collected through the application of forms to dental surgeons. Of the 46 active professionals, 21 responded to the survey, that is, 45% of the population, and the result will be exposed below.

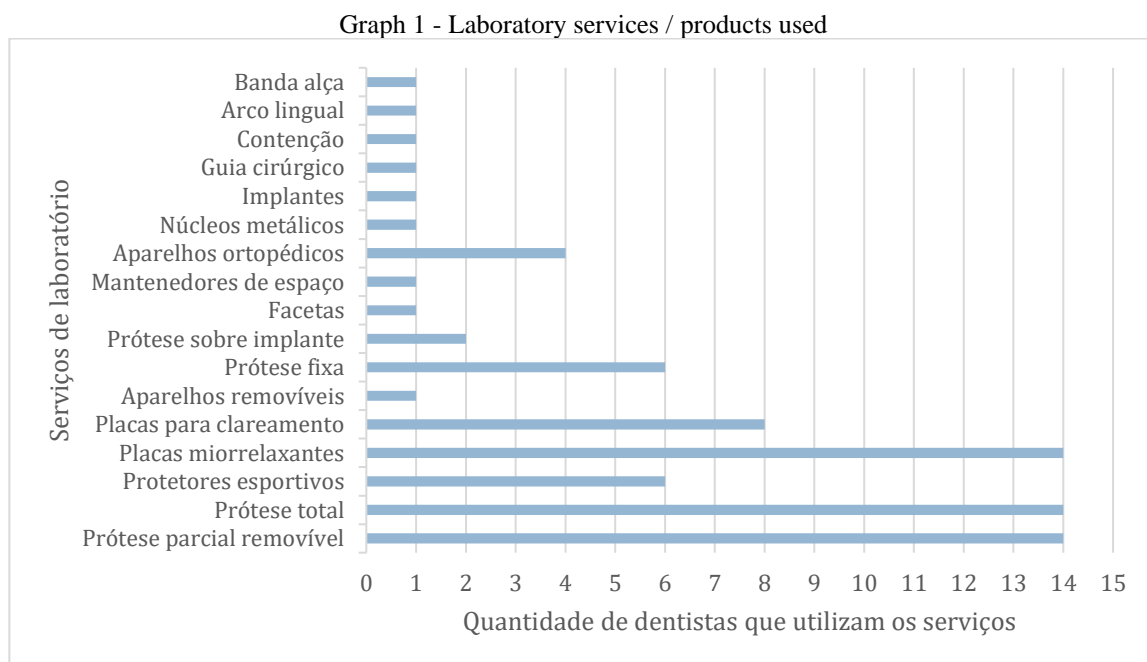
The results of the forms show that 62% of the respondents are female and 38% male. Regarding age, 14% are 21 to 30 years old, 48% are 31 to 40 years old, 14% are 41 to 50 years old, 14% are 51 to 60 years old and 10% are over 60 years old.

When asked about how long they have been working in the dental field, it was found that 14% work from 1 to 5 years, 24% from 6 to 10 years, 14% from 11 to 15 years and 48% more than 15 years. It is noticed that most respondents have worked in the dental field for more than 15 years, which refers to long periods of relationship with their suppliers.

Among respondents, 90% use services / products from dental prosthesis laboratories and 10% do not.

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With the intention of identifying the the main demands existing in dental offices were asked to respondents about which laboratory products / services they use, the result shown in Graph 1 was obtained.



Source: prepared by the authors (2019).

Although most respondents point out requesting removable total and partial dentures, mio-relaxing and whitening plates from laboratories, it is valuable to see the other demands that currently could not be made available by the enterprise, such as fixed dentures, orthopedic devices, implant prostheses, etc.

Regarding the most requested material in case of demand for prostheses, 64% of respondents indicated ceramics as the most sought-after material and 36% acrylic resin.

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Regarding the frequency that respondents purchase products / services from the laboratories, 53% indicated weekly frequency, 21% biweekly, 16% monthly, 5% quarterly and 5% others (when necessary).

As for the most used form of payment, from professionals to the laboratories, it was observed that money is the most common form, followed by bank transfer, check and bank slip.

Pergdentists were greased, which influences the choice of the laboratory and it was found that quality is the factor that most interferes in this choice, given the importance of the functions performed by the teeth. Another influence on the choice that was considerably cited was the cost-benefit ratio - a relationship established between what is spent and what is received in return - where price and quality must be compatible.

With reference to the primary sources of information about new products / services, it was noted that the recommendations of colleagues have a strong weight, followed by the search on the internet and directly in the laboratories. Thus, it is clear the importance of providing excellent services, being able to develop different types of products, keeping constantly updated and specialized.

Regarding the main competitive differentials in supplier companies that interfere in the purchase decision, the most cited options were: quality, delivery time, service and adequate communication, followed by price and location.

Again, quality comes as the main differential. The delivery time, service and adequate communication is also highlighted in the responses obtained. With this, it is understood that compliance with the agreed deadlines, service and clarity in communication are also important in these negotiations. Laboratory location and price are not considered differentials expfor respondents.

Respondents were asked about their interest in visiting a dental prosthesis laboratory, if it existed in São Marcos, and it was observed that 89% would be interested in knowing, 11% do not. It is believed that the long existing partnerships mean that there is no interest in visiting a new establishment. However, the vast majority of respondents were open to discovering the project.

Respondents were also asked whether they worked in partnership with radiodiagnosis clinics or dental prosthesis laboratories, and 63% answered affirmatively, the other 37% did not work with partnerships. Among the respondents who work with partnerships, the most used criteria to establish these partnerships are the relationship with the clinic / laboratory

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owners, followed by discount policies, cost reduction and differentiated service. In this context, it was observed that the proximity between the parties is the main basis for the formation of partnerships. After that, the agreements on discounts granted by partners also interfere in the negotiation.

Regarding the most interesting way to receive information about a dental laboratory / dental laboratory, respondents indicated e-mail as the best medium, followed by social networks and visits. It is observed that electronic media are the most interesting, since the time available to people, in general, is increasingly reduced, these channels bring practicality and ease in communication. However, given the importance of the relationship between the parties, as well as the quality and reliability of the services / products, almost 50% of the interviewees still consider the visit an important way to receive information about these establishments.

In addition to the potential clients in São Marcos / RS, who were the focus of the research, the venture will, within its capabilities, be able to provide services to dentists in cities such as Caxias do Sul, Antônio Prado, Farroupilha and Flores da Cunha, for example . In total, according to the CFO (2019), these cities together have 1,219 active professionals, which exponentially increases the area of operation of the enterprise.

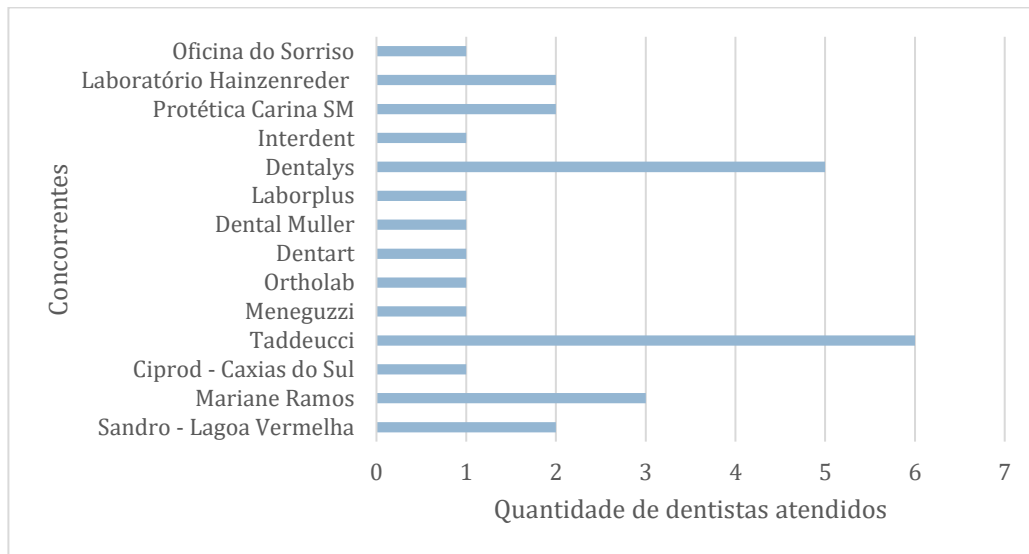
4.4 MAPPING OF MAIN COMPETITORS

According to the market approach, Kotler and Keller (2006) define organizations that meet the same needs as customers as competitors. The authors emphasize that the characteristics that must be compared to competitors are related to the differentials and benefits of the product / service, market share, quality, price, delivery, production capacity and meeting demand, technological differentials, etc.

So, the first step is to identify the main competitors. For this, the research participants were asked which laboratory they usually buy the products from. The main laboratories cited were Taddeucci, Dentalys and Mariane Ramos, both from Caxias do Sul / RS, however, Sandro Serafini from Lagoa Vermelha / RS was also mentioned, as well as a prosthetic from São Marcos, as shown in Graph 2.

Graph 2 - Competitors

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Source: prepared by the authors (2019).

It was observed by the responses of the interviewees that the majority purchases the products / services from 2 or more laboratories, which demonstrates that dental surgeons are not dependent on a single supplier. In this situation, buyers have greater bargaining power, can switch suppliers in the event of supply failures without major complications or increased delivery times, and still have several sources of knowledge, specializations and product / service options available.

Once the main competitors, it is up to the company to discover the strategies, objectives, strengths and weaknesses of these opponents. Based on that, establish strategies that make it competitive and efficient to conquer space in the market.

5 FINAL CONSIDERATIONS

The present study aimed to verify the market viability for the implementation of an enterprise specialized in the manufacture of dental prostheses in the city of São Marcos / RS. To this end, a survey was carried out with dentists in the city, making it possible to map the market where the company will be inserted.

From the theoretical foundation it was possible to know the authors' view of the market environment, the importance of obtaining information and strategic planning in decision making. Through the business plan, formalize the ideas, describe the enterprise, its goals, objectives and strategies before the market.

Evaluating the results of the research with the dental surgeons of São Marcos / RS, it was observed that there is a demand for products / services from dental prosthesis laboratories, many of which could be provided by the enterprise under study. However,

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products cited by the respondents, which currently could not be made available, require specializations and high-cost technological equipment. Thus, a large financial and time investment would be necessary to expand the range of options made available.

Another important point is the strong relationship between the interviewees and their current suppliers. Although most dentists already work with long-standing partners, the survey showed a strong interest in them to get to know the company. With this, and knowing that the majority of respondents work with 2 or more laboratories, an opportunity was identified, through visiting the enterprise, for example, to present the portfolio and bring dentists closer to the solutions that the company proposes to deliver.

The theme of this study is justified by the importance of market information for the preparation of strategic planning for companies that wish to transform ideas into opportunities. For the nextIn many studies, it is suggested to carry out an analysis of the company's internal environment, its capabilities compared to the others, its strengths and weaknesses.

Thus, given the results of the research, it is understood that there is market viability for the implementation of a dental prosthesis laboratory in the city of São Marcos / RS. The opening of the company and the supply of simpler items, but with a lot of quality, would be the initial step that would provide entrepreneurs with recognition, experience and credibility in the face of the market, to later specialize in areas of greater added value, such as ceramics, protocols, facets , lenses, etc.

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