



Facultat de Ciències Jurídiques
i Econòmiques · **FCJE**

**ITALIAN ICE-CREAM PARLOR A. MARIO TACCO
MARKETING PLAN**

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1 EXECUTIVE SUMMARY

The Italian ice-cream parlor A. Mario Tacco is a small artisan ice-cream parlor of family maintenance that nowadays has two locals open to the public. They are located in the towns of Altura and Segorbe, belonging to the province of Castellón. The owner is Antonio Tacco, an ice-cream teacher of an Italian family that learnt and followed the steps of his father, the founder of the ice-cream shop, Antonio Mario Tacco. They have more than 100 years of experience in the sector and currently they continue to maintain the method of handicraft production which they imported from Veneto (Italy) to Spain.

Even though the consumption of the ice-cream in Spain is seasonal, there are many countries in which the habit of consumption of this product is very different. In most cases, it is a product that does not suffer any significant alterations in the consumption as the ones we have here, being ice-creams consumed in every season of the year. We consider that this is one of the main problems that ice-cream makers of our country have to deal with. For this reason, in this plan some alternatives to decrease this impact are being sought.

It must be emphasized that this company had never developed a marketing plan, as well as the marketing tools used until now have been limited. Therefore, in this marketing plan an analysis is made from scratch, hence its necessity to make a careful analysis of the environment in which we are going to work.

2 SITUATIONAL ANALYSIS

2.1 Internal analysis

2.1.1 Presentation of the company

In 1949, the Italian Mario Tacco arrived in Spain to work in the ice-cream parlor her sister had, which was founded in 1935 in the current Avenue Antiguo Reino de Valencia, in Valencia. Once the season had finished, they went during the winter to the town of Altura, located in the Pre-coastal Valencian Mountain. They frequented going to the town of Altura to enjoy the hunting and it was in this place where he felt in love with his future wife. In June 1952 they opened their own ice-cream parlor in Palma de Mallorca, which was opened during 23 years.

They decided to come back to Altura and there they opened an ice-cream parlor with their four children which is opened in the present. Currently, only one of their 4 children, Antonio, continues with the family business. As Silvana Molin Pradel states in *Igelateri Bellunesi che Conquistarono la Penisola Iberica* (2018, p.9), “Having learnt his grandfather’s formulae which they continue respecting nowadays, working hand-in-hand with his father. The Tacco family has a history in the ice-cream world, they were the first cousins that left the town to sell ice-creams in 1912.” Once they decided to stay in Altura, with their two siblings, Celia and Antonio, the fourth generation who opened their own ice cream parlor in 2007 in the city of Segorbe.

Whereas industrial ice-cream manufacturers increase, there are few ice-cream teachers that continue with the traditional recipes. The ice-cream parlor A. Mario Tacco defends its roots and maintains the processes learnt by their ancestors in Veneto. They create artisan ice-creams without any kind of preservatives or colourings and make consumers enjoy their authentic and natural taste.

MISSION

The main mission is to offer an artisan ice-cream where priority is given to quality. Using natural raw materials with excellent quality together with a fully artisan process, leaving out all kinds of preservatives and colourings. Using “we have never done it and we will never do it” as a slogan.

VISSION

It intends to be an outstanding ice-cream shop, being aware of maintaining its essence of the handicrafts and being able to achieve that the consumers value their meticulous elaboration.

VALUES

- ♥ Respect the processes of artisanal production.
- ♥ Use natural and respectful products with the environment.
- ♥ Have passion for making people enjoy of a healthy and refreshing product.
- ♥ Give the best customer service.
- ♥ Turn the experience of an ice-cream into something wonderful.

2.1.2 Company’s resources

The company’s resources refer to the productive assets it possesses. They can be of different kinds: humans, tangible or intangible.

2.1.2.1 Human resources

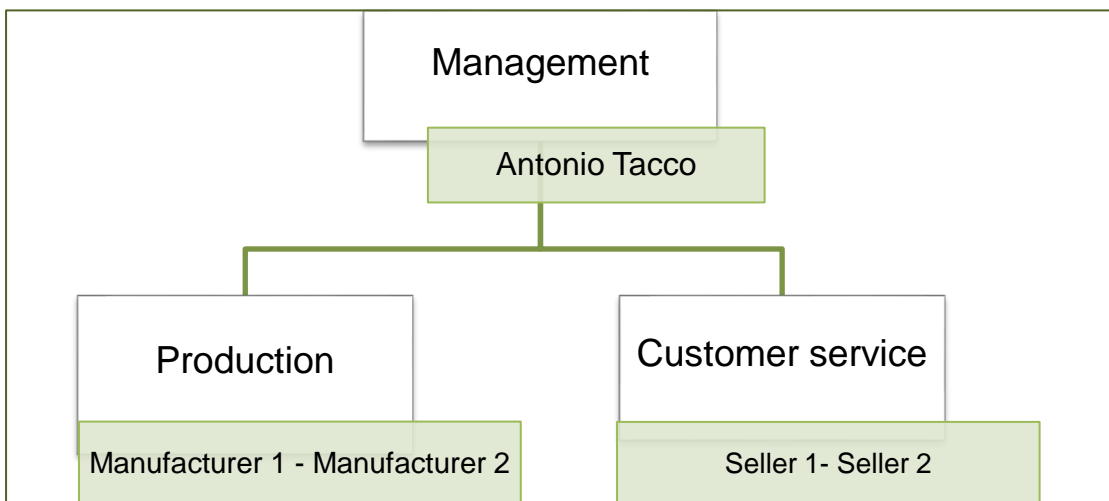
The Italian ice-cream parlor counts on 4 employees, who in turn are the owners of both locals. When the season reaches its peak, the total number of employees rises. When they started this journey in 1912 they did not have an experience in business, but they had a great dream to migrate to Spain and get ahead. This, together with the experience in the handmade production of ice-creams, made everything easier.

The motivation and hope of these people enable the work to go forward and even that, in the worst economic times they continue fighting against major industrial producers.

It is a small company, therefore, it is not divided in departments, but different functions in terms of formalization of the tasks are found. Currently, the ice-cream teachers Antonio, the father, and Antonio, the son, are responsible of the production and also of the customer service together with Encarna and Celia, mother and daughter. As we have

already said, depending on the demand, various people whose function would be the customer service and the public attention will incorporate in the working team (Figure 1).

Figure 1: Organization chart



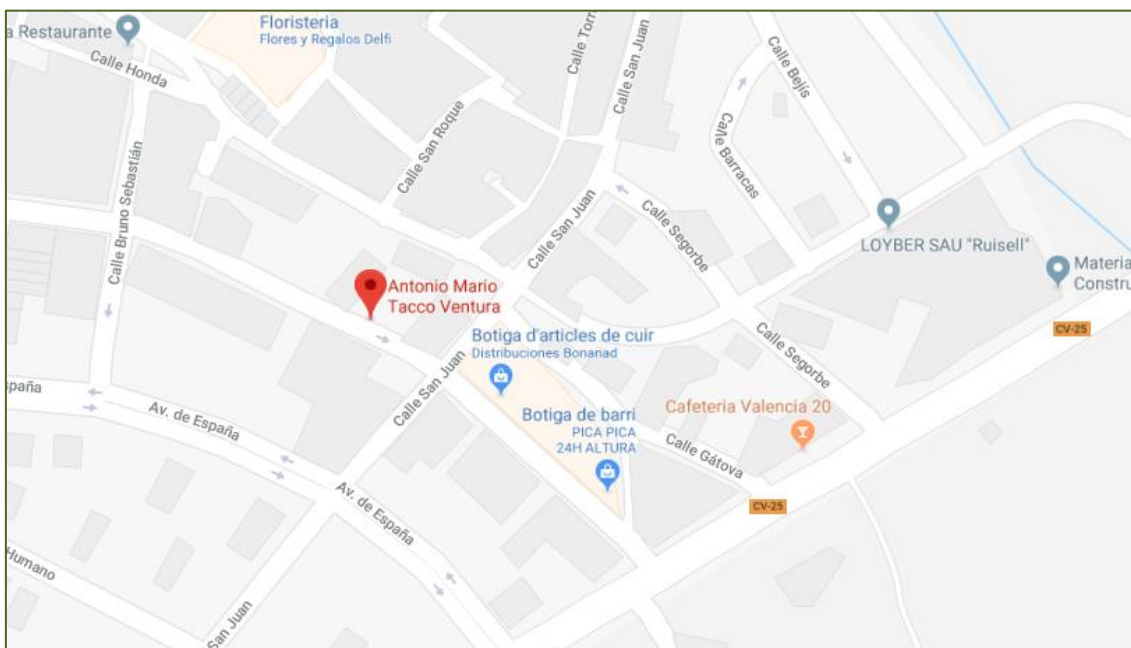
Source: Own elaboration

2.1.2.2 Tangible resources

- Physical resources

The Italian Ice-cream Parlor A. Mario Tacco has two physical stores. The first one with more than 30 years old is found in Altura, located in the Avenue Cartuja Vall de Crist, 1 (Figure 2).

Figure 4: Location of the Altura Store



Source: Google Maps

It is found in an accessible point and just 200 metres away from the old town. In the same avenue the sociocultural lounge is located, where they celebrate all types of celebrations, concerts, presentations, etc. This is something that makes it a central and accessible point in the town.

It is located in the back of a stately home of the XIX century which is the only one of this style in the town. Thanks to this, the ice-cream parlor possesses a peculiar charm, a perfect place to enjoy a good ice cream (Figure 3).

Figure 5: Facade of the store of Altura



Source: Google Maps

The second local is found in Segorbe in Street Colón, 42. It has 10 years old and it is located in the heart of the town, at the foot of the belfry of the Cathedral of Segorbe. It is located in a place where hundreds of people pass every single day, both residents and tourists who visit the city.

Figure 6: Facade of the store of Segorbe



Source: Google Maps

In contrast to the previous one, the design is much more modern and minimalist. It includes relatively modern concepts in the world of the ice cream such as the display cabinets, obtaining a more visual and enriching experience.

2.1.2.3 Intangible resources

- Marketing resources

The marketing resources used until now have been limited; most of these are basic marketing actions that have been performed on the basis of their clearly defined values. They have never developed a marketing plan to study possible strategies.

🍦 **Product**

The main product is the artisan ice-cream which satisfies the need of ice-cream consumers with high quality ingredients and a laborious manufacturing process. The ice-cream is not a basic good; it is considered as an occasional consumer good. If we are to

refer to microeconomics, it is a normal good, thus, if its price decreases, its consumption will increase. If we refer to its tangibility, we can claim that it is a tangible good since it is a food. For that reason, the products offered by the company are of a short duration, they should be consumed in a relatively immediate manner to its acquisition.

In addition to ice-cream, this shop has other products, either derived from ice cream or not. Firstly, they have natural fruit juice slush, as well as fruit ice lollies. With reference to products derived from ice cream, they offer shakes done at the moment with milk and the ice cream the customer wishes.

As they are free of any kind of food colouring and preservatives, they eliminate many of the boundaries of allergens for consumers. We emphasize that all ice creams are gluten-free. There is a variety of flavours opening the possibility of having different branches of ice creams, as for example:

- Sugar-free ice creams.
- Ice creams without milk.
- Ice creams with no egg.
- Ice creams without nuts.

Thanks to these varieties, there are many customers with allergies that choose Ice-cream parlor Tacco in order to enjoy an ice cream without any problem.

🕯 Price

The price is one of the most important variables of marketing due to the fact that the consumer's choice will be biased by this factor and this will directly affect to the income of the enterprise. As we have commented previously, ice cream is not a basic good, therefore, its price will be higher. Even though it can be considered an affordable product, we have to take into account different factors. First of all we have the type of production. As we know, the industrial producers can offer the product at a lower price, due to its production in large quantities taking advantage of economies of scale. Secondly, the quality and the variety of raw materials they use.

If we talk about a small artisan ice-cream parlor in which the manufacture is much lower and the ingredients are of high quality, offering a very low price becomes impossible. For this reason, many ice-cream parlors have begun to look for industrial suppliers and not carrying out own manufacture.

Depending on the consumer preferences and their income, the ice-cream makers may fix a price that maximizes their production. As explained above, consumers prefer buying a cheaper ice cream for the regular consumption and leaving the artisan ice-cream, with a higher price, for an occasional consumption (Figure 7).

Figure 7: Prices



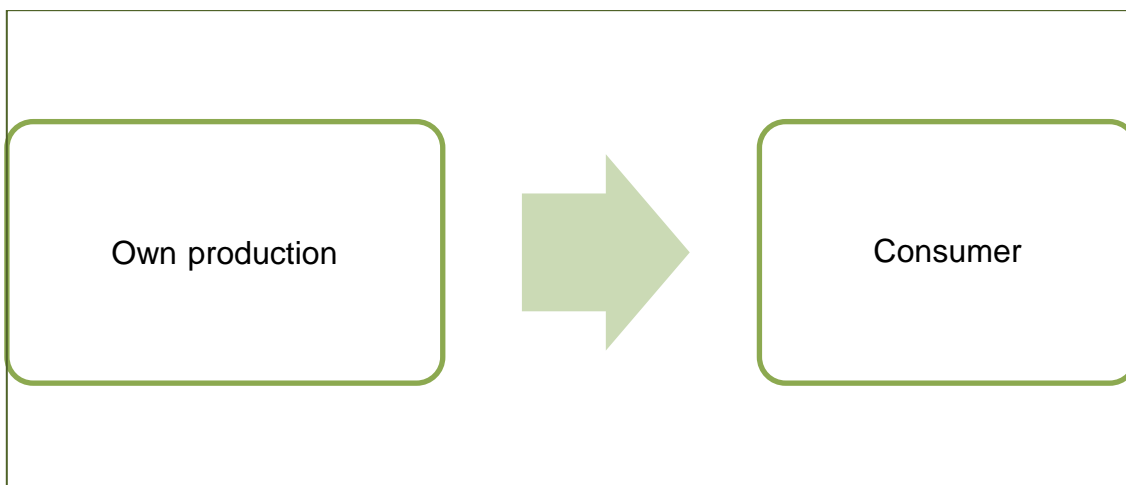
Source: Own elaboration

🕯 Distribution

The distribution in Ice-cream parlor Tacco is carried out exclusively via the physical channel, or through the direct selling in its both locals of Altura and Segorbe, where the customers go to consume the ice-cream, either for having it in the local or to take it home. These two locals are opened to the public at the beginning of the season, from March to October. It must be emphasized that in the Valencian Community the summer season is wider than in other places, due to the fact that the climate is favourable to the tourism that begins before the summer and it can extend until early September.

The sale is executed without intermediaries. That is therefore a Business-to-Consumer (B2C) sale, and it is not the ice cream supplier for any other kind of establishment. So we will say that it uses a distribution channel of level 1.

Figure 8: Distribution channel



Source: Own elaboration

🕯 Communication

The Italian ice-cream parlor Tacco has achieved loyalty over the years without hardly using promotional or communication tools. It is a family local which has implemented its values with great emphasis, thus creating an image and brand towards the consumers.

With regards to communication, they promote and participate in regional events achieving with it that their image spreads throughout the province.

Their best weapon for being known is the quality of the ice-creams they themselves produce. This is what they want to transmit to each people that enjoy their recipes. The

familiar, kind and warm atmosphere and the impeccable facilities are, together with an excellent service, the tools by which they build everyday their essence.

Their main concern is that each person who enters in the local enjoys the experience and when they go out from there they do not think it is a normal ice-cream parlor, but they value which is the difference with the rest.

Placing such a strong emphasis and effort in accomplishing all these things, they achieve that all the satisfied customers recognize the ice-cream parlor and that they recommend it to their acquaintances. With all this, they accomplish that generations for more than 30 years arrive to their descendants and friends, getting also loyalty.

2.2 External analysis

2.2.1 Macroenvironment (PESTEL Analysis)

2.2.1.1 Political Factors

Spain continues with the recession trying to recover from the crisis that began in 2007. Although the rate of unemployment has decreased, it is still very high (16% approximately). Its reduction is largely due to the creation of temporary contracts and the decrease of the active population of the country. All this has generated a reduction on overall living standards, as well as the increase of inequalities between men and women workers.

Moreover, the actual situation in favour of Catalonia Independence has promoted a financial instability of the country, since large investors have turned their capital to more stable countries, economically and politically speaking. We do not have to forget the thousands of businesses that have changed their fiscal address out of the Community of Catalonia.

The VAT rate applied for ice creams is the reduced VAT, that is to say, the 10% since the last tax reform which took place in 2012. This reform implied an increase from 8 until the current 10%, which produced a generalized rise in prices.

With regard to the fees self-employed workers must pay, the minimum contribution base of self-employed workers fixed starting on 1st January 2018 is 919,80€ and the maximum is 3751,20€. If we bear in mind that more than the 80% of the self-employed workers implement the mandatory contribution base (29,20%), which covers the temporary incapacity benefits, risk during pregnancy and breastfeeding benefits, the monthly liquidation preference is 277€. On many occasions, this monthly fee exceeds the income

you have achieved by self-employed workers, making the progress and development of SMEs difficult.

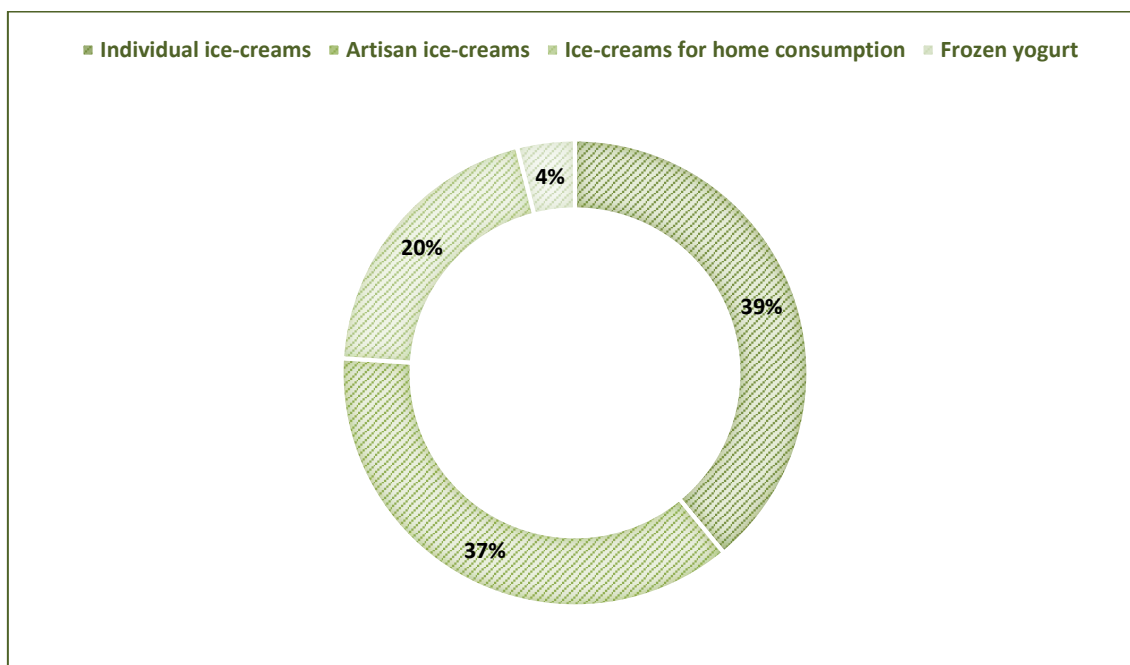
2.2.1.2 Economic Factors

As previously mentioned, the crisis implied a decrease in consumption and welfare of consumers. As ice-cream is not a staple food, its consumption decreases if we are not provided by an acceptable financial situation. When the crisis was at a tremendous rate, the consumption diminished reaching historic lows in the sector. Moreover, it must be emphasized that, in its origins, ice cream was a product to which only people who had a really outstanding economic and social situation could access.

The forecasts of world consumption of ice cream are the following:

The artisan ice cream, which implies the 37% of the ice cream world consumption, makes reference to those which do not have any industrial component or a small proportion. This consumption is only exceeded by single ice creams (39%), that is to say, the ice creams that are ready to consume and which you can buy in bars, supermarkets, etc. They are followed by the consumption of ice creams for home, with a 20% and the frozen yogurt, which entails the 4% of the global consumption (Graph 1).

Graph 1 : Consumption according to the type of ice-cream



Source: Own elaboration from the data of the study by Constanza Business School "El gasto en helados 2016"

Table 1 : The cost of ice cream in the world

	2010	2011	2012	2013	2014	2015	Variation 10-15	Variation 14-15
Germany	3003	3144	3284	3428	3589	3754	25.04%	4.62%
Australia	729	751	773	794	813	831	13.94%	2.24%
Belgium	337	345	355	363	371	379	12.41%	1.94%
Brazil	1164	1230	1279	1333	1392	1456	25.13%	4.60%
Canada	956	1001	1026	1093	1124	1149	20.19%	2.31%
China	5135	5569	6015	6543	7066	7625	48.49%	7.91%
South Korea	936	988	1036	1083	1110	1162	24.22%	4.67%
EEUU	8017	8206	8363	8538	8695	8818	9.99%	1.42%
Spain	1766	1812	1829	1859	1900	1938	9.77%	2.00%
France	1807	1833	1916	1955	1987	2020	11.80%	1.66%
Holland	408	418	427	436	443	448	9.84%	1.04%
India	287	337	389	450	519	601	109.44%	15.84%
Italy	3664	3752	3898	3968	4026	4064	10.93%	0.94%
Japan	2440	2487	2572	2675	2804	2933	20.22%	4.60%
Mexico	603	621	643	661	692	708	17.37%	2.39%
United Kingdom	1217	1261	1291	1322	1361	1385	13.81%	1.74%
Russia	471	481	498	507	514	520	10.41%	1.15%
South Africa	125	137	149	159	170	180	43.45%	5.58%
Global	39910	41650	43460	45296	7344	49359	23.67%	4.26%

Source: Own elaboration from the data by the Second Frigo Study of Consumption Habits of Ice creams in Spain (2016).

As the above table shows (table 1), since 2010 the cost of ice creams in the world usually has a growing trend. In Spain, the expenditure during 2015 implied 1.938 million euros. It must be emphasized that the increase observed from 2014 until 2015 does not cause a large increase, but it maintains its rising trend, placing in a 2.00% more.

Taking into account that the Spanish population census fails to reach the 50 million inhabitants, the expenditure generated in gelatos is by no means insignificant, since it reaches the 3.93% of the global total expenditure, which comes to 49.359 million euros.

Another economic factor that currently affects the ice-cream sector is the price of vanilla. The cultivation of this species is dominated by Madagascar, where, at the beginning of the year, due to a devastating cyclone that destroyed the plantations of the eastern coast, the production was reduced until the 30%. Moreover, this product is used to speculate and launder money by the illegal sale of a type of wood. For these different reasons, the price per kilo of vanilla has reached the 200 euros, even provoking that in some countries people stopped consuming natural vanilla.

2.2.1.3 Sociocultural Factors

In many countries the consumption of gelato is seasonal, that is why during the winter season the consumption decreases notably. The ice-cream parlors that close their locals at the end of the summer season are very few. Even though there are many other locals that diversify their business and try to keep generating income during the winter. In Spain, the culture that ice cream has is that it is not a food included in our diet in a normalized mode, despite being a source of vitamins, calcium, etc. It is only consumed occasionally as a whim or price, as if it was a sweet.

Figure 9 : Consumption per quarter

Seasonal consumption of ice creams in Spain. (% on total per year)	First quarter	8%
	Second quarter	40%
	Third quarter	47%
	Fourth quarter	5%

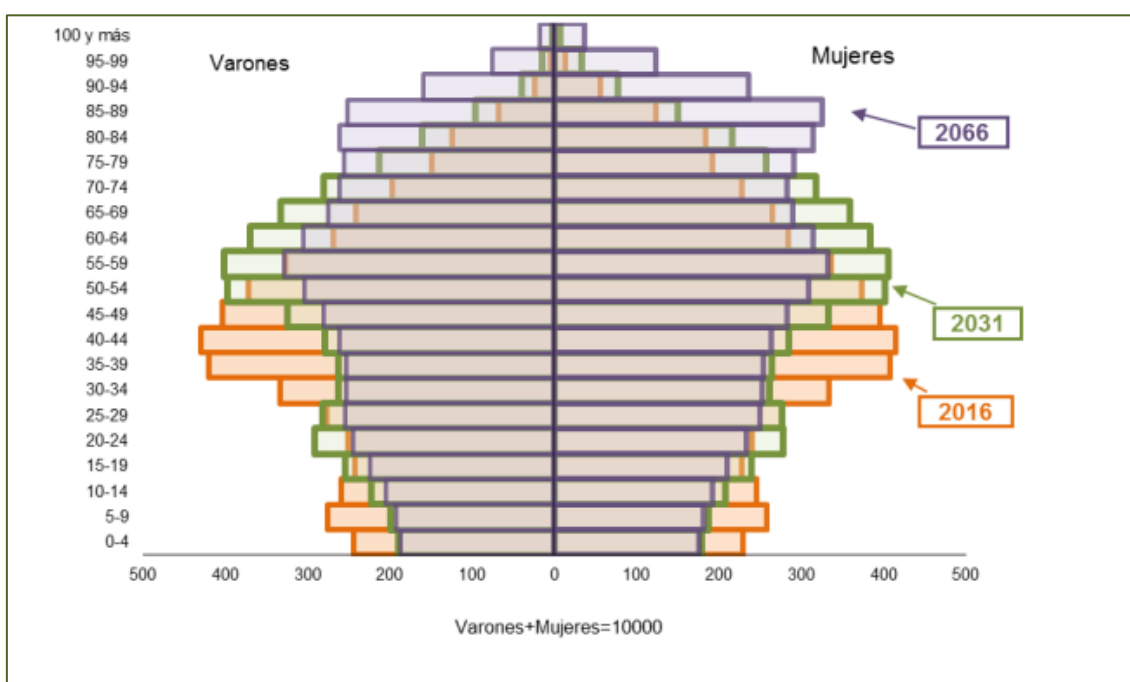
Source: Own elaboration from the data of Almarket

We can observe in the chart that the main ice cream consumption starts in March and finishes in August, matching up with the heat months and holidays. We have to take into account that the vast majority of tourists arrive in Spain in this period of time, generally looking for beaches and good weather. A changing trend in the seasonal consumption can be observed and little by little the consumers acquire more and more ice creams in the winter season. As a conclusion, we can see that the 80% of consumption of ice cream is only found in two of the four quarters.

Because of the current population trend of establishing a balanced and healthy life, there are many consumers that label gelato as a fatty product with high caloric content. It is true that it depends on the composition of each ice cream and the reality is that it is not as high as people think. Ice cream can be included in a varied and balanced diet provided that we do not make an abusive consumption; its nutrients provoke a beneficial physiological effect for the body. It should not be forgotten the sense of increase of welfare created while consuming ice cream because of the endorphins that the brain generates, the intake of gelato succeed in covering also subjective needs. Furthermore, following the customs of Spain, the majority of people consume it after having lunch or dinner, as a dessert, but the 30% ensures to consume it between hours.

The population pyramid shows that the most abundant age range is among people between 35 and 44 years. These values will change in the future leading towards an increase in the population among the older than 65 years, in other words, it will be an older population.

Figure 10 : Population pyramid



Source: INE 2018

The gelato is a product which is aimed at the whole population, but the consumption decreases in the population over 65 and noting the population trends of the country, we can deduce that this will affect negatively due to the potential customers will decrease.

Apart from the tendency of continue with the population in a future, there also exist other social aspects to take into account, as we can see in the results taken from a study by

Frigo, the respondents prefer creamy ice-creams with an 89% against to those who prefer icy ones with an 11%. Differentiating between genders, the 91% of males prefer creamy ice-creams while females prefer them in an 88%.

Among young people aged 18 and 24, men overcome women in the preference of icy ice-creams and among young people aged 25 and 34 women have more preference of icy ice-creams. With the results of the population pyramid, it s important to bear in mind that, as consumers get older, the preference of creamy ice-creams increases, so we can deduce that if the percentage of this population increases, the consumption of creams will also increase.

2.2.1.4 Technological Factors

Technology has been able to create advances and contribute in the increase of the productivity and efficacy of the companies, with the communication technologies and with the technological developments in the production systems.

On the one hand, the advances made on the Internet have given the possibility of connecting the companies with the consumers, as well as provide the possibility of implementing tools that facilitate the daily tasks such as the control of the services, knowing in real time the inventory, etc.

Following the benefits that the internet provides, the web pages and mobile applications help to attract new clients, being them able to consult the catalogues, prices and even buying from anywhere in the world, as well as accessing to exclusive promotions for being registered.

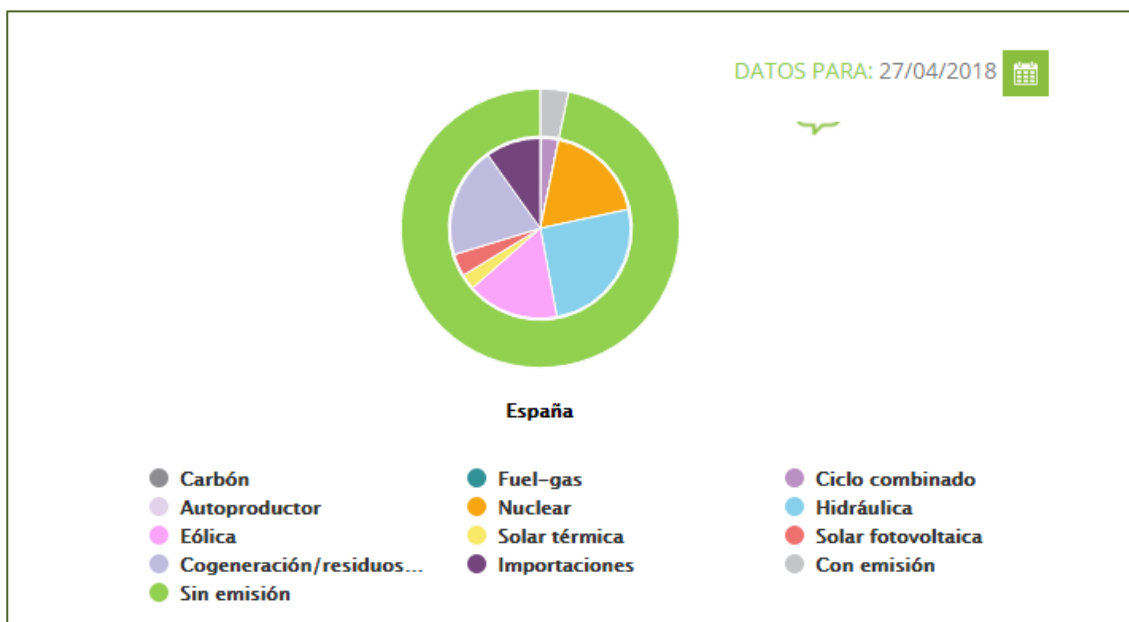
2.2.1.5 Ecological Factors

Nowadays, the care of the environment is a very significant topic for the society. Despite the fact that Spain continues being in the queue of the countries that invest more in the prevention of pollution, consumers are increasingly aware of the care and maintenance of the environment.

Locals that use recyclable packaging and that encourage the removal of excesses of the packaging product are increasingly more abundant. Moreover, with the law of 2018 of Waste Disposal, plastic bags are eliminated in shops and supermarkets. They will be substituted by recyclable and reusable bags of more than one use. These bags will be charged to avoid the overuse of these plastics until they are banned outright in 2020 as well as the single used plastics, straws, teaspoons, etc.

The use of energy is increasing due to the amount of electronic devices and production processes that need electricity. In Spain, the mix of energy produced on April 27, 2018 is the following:

Figure 11 : Energy mix



Source: OMIE

It can be observed that the use of renewable energies is growing and more than 96% of energy produced. In the morning, taking it as reference, it proceeds from energy without emissions and only about a 4% of energy with emissions has been needed to satisfy the total demand of energy in Spain.

2.2.1.6 Legal Factors

These are the main legislative factors which affect the food sector in Spain, specifically in the production sector and sale of ice creams. Regulations introduced by the Spanish government and the European Union exist.

- 🔪 Royal Decree 2207/1995. It governs the main food hygiene regulations. Companies are the responsible for ensuring the hygiene in their facilities and ensuring the safety and healthiness of the food products they commercialize.
- 🔪 Royal Decree 618/1998, of the 17th April, 1998, in which the technical and health regulation suitable for the development, distribution and commerce of ice creams and mixtures packaged to freeze, is approved.
- 🔪 New technical and health regulation of ice cream, published in the Spanish National Printing Office (BOE) on April 29, 2003, to adapt the Spanish legislation to new European regulations which include this sector within the milk products.

- † Royal Decree 1808/1991, on December 13 (BOE on December 25), regulating the indications or marks that help identify the batch to which a food product belongs.
- † Royal Decree 1334/1999, on July 31 (BOE on August 24), that approves the general rule concerning the labelling, presentation and publicity of food products.

Table 2 : Influence of macro-environment

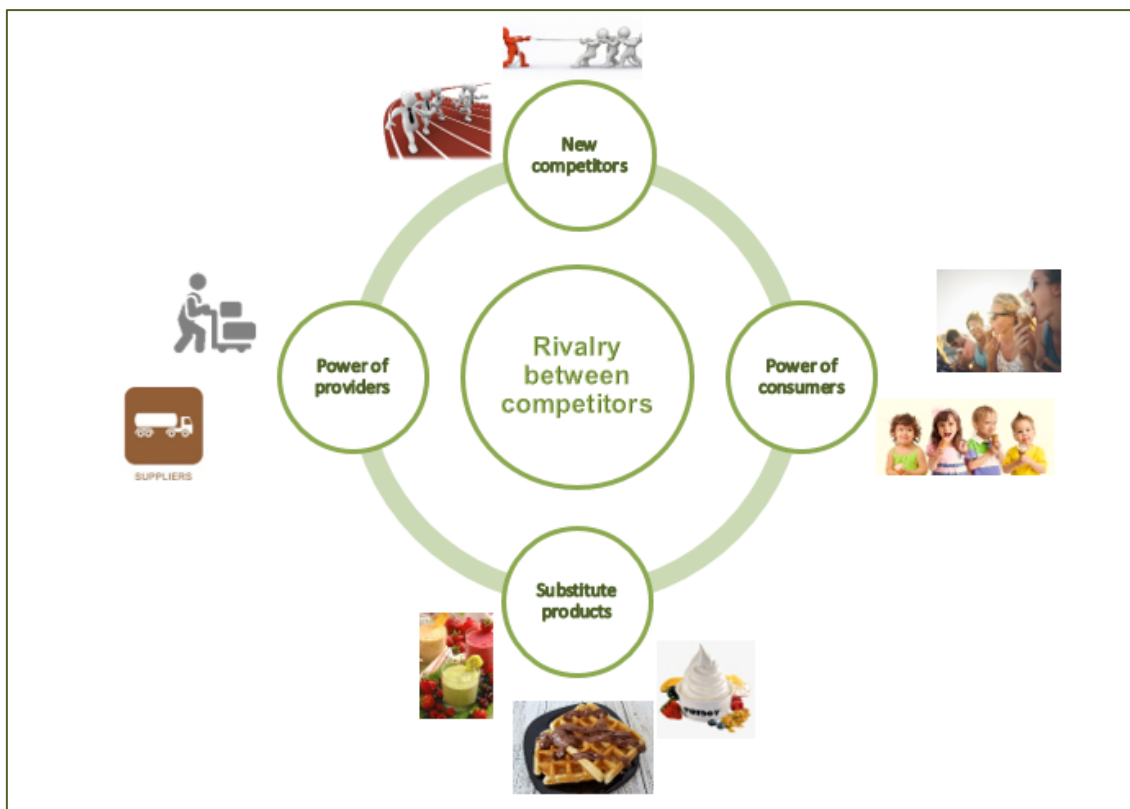
Factors/Valoration	VN	N	R	P	VP
Political					
VAT					
Tasa autónomos					
Economic					
Crisis					
Desempleo					
Precio materias primas					
Socicultural					
Estacionalidad					
Población					
Tendencia vida saludable					
Technological					
e-commerce					
Producción					
Ecological					
Ecological awareness					
Legal					
European directive					
European normalization					
National laws					

Source: Own elaboration

2.2.2 Microenvironment

Porter's five competitive forces are analysed below in order to study in detail the ice cream sector and thus, be able to establish a business strategy that meet the current needs of the market of today.

Figure 12 : Porter's five forces model



Source: Own elaboration

2.2.2.1 Bargaining power of customers

The bargaining power that clients possess within the artisan gelato sector is low. This power is directly related with the number of companies that compete in this sector, in other words, the higher the number of companies which offer the product, the more options clients will have in order to choose, and therefore, pressure more in the price. There are many different locals that are provided with gelato for the sale, whether ice-cream parlors, bars or supermarkets, but in reference to the number of artisan ice-creams parlors, it is becoming increasingly smaller, so clients cannot pressure. The cost of customers of buying in one place or in another is low, so they do not create any power.

2.2.2.2 Bargaining power of suppliers

Due to the fact that most of the ingredients with which ice cream is made are essential products, such as milk, eggs, sugar, fruits, etc., the power of producers or suppliers decreases. This is because of the large amounts of suppliers of this kind of food.

Furthermore, the risk of suppliers to move up a step is considerably low. We also have to take into account that the higher production and the more raw materials they have, the greater will be the power producers will have with regards to negotiate prices.

2.2.2.3 Threat of new entrants

Considering the artisan ice-cream parlor, the most important barriers to entry are:

- High cost in the investment of renting or, falling this, buying a local big enough to manufacture gelato, as well as the price of the machinery to produce.
- Knowledge of the artisanal recipes which on many occasions are passed on from generation to generation to keep the secret.
- Lack of experience and knowledge of the sector. This hinders the business development since they have to compete with companies with a great experience.

All these entry barriers to the sector provoke the entry of new competitors to be reduced, due to the fact that the risks to cover may entail a not-cost effective. Resulting in that people select other type of business or that they simply open an office of industrial ice creams sales.

2.2.2.4 Threat of substitute products

The threat of substitute products in the ice cream is relatively low. Currently, products that can be substituted are slush, “horchata” and shakes, and the Italian ice-cream parlor counts on the manufacture and sale of these products, so the threat is reduced. It is true that for a number of years the sale of yogurt gelato began to develop, complementing with toppings of different kinds as for example natural fruit, sweets, chocolate, etc. This could be the product that most threat would entail in terms of substitute products.

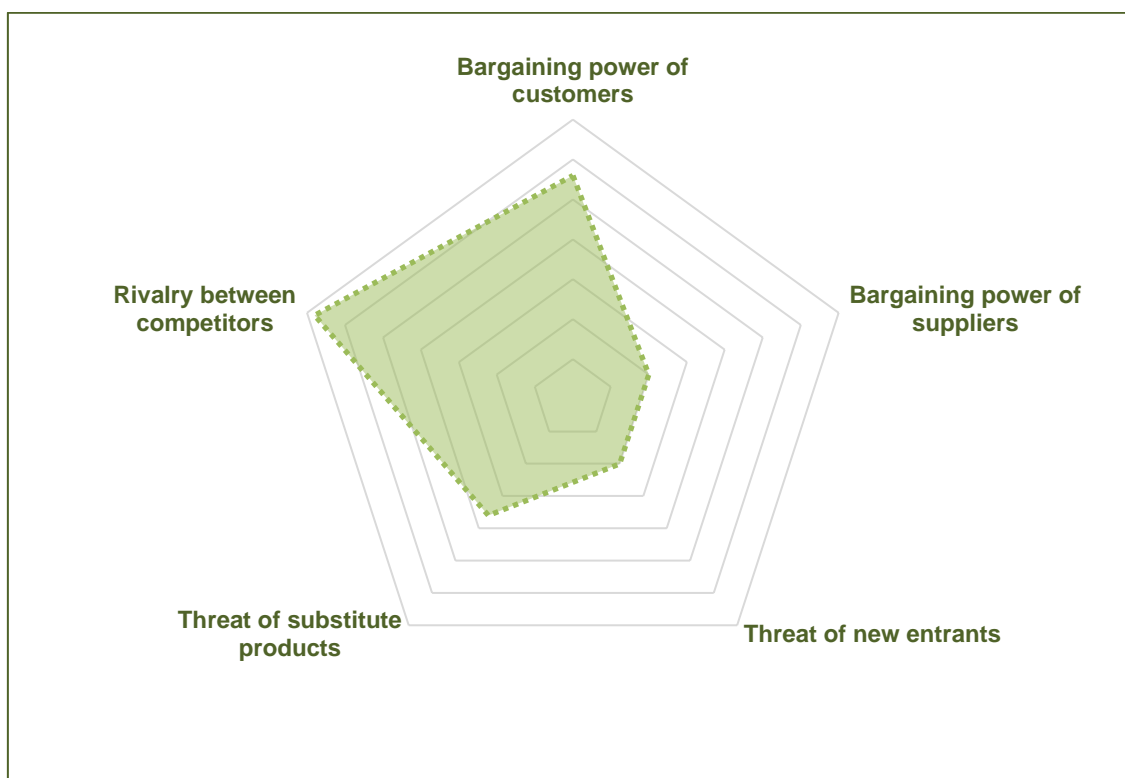
2.2.2.5 Rivalry between competitors

The rivalry between competitors is high due to the fact that in Spain there are numerous ice cream producers. During 2016, Spain was the fourth country in manufacturing more litres of gelato. In total, 300.9 million litres, according to the data published by the Statistic Office of the European Communities (Eurostat). It is true that in this study they include both the industrially produced ice-creams and the artisan ice-creams. This data ratify

that the consumption of ice cream in this country is remarkable and that with so many annual production of litres the competence is wide.

According to “El Economista” data, there is a total of 194 companies in Spain with the CNAE 1052 Manufacture of Ice-creams and this sector charges a flat rate of 494.593.776€ (2018).

Graph 2 : Influence of Porter's five forces



Source: Own elaboration

2.2.3 Competitive Analysis

The competence of the ice-cream parlor Tacco covers the different kinds of gelatos that exist in the market. From the customer’s perspective, 4 levels of competence to which the consumer can have access exist.

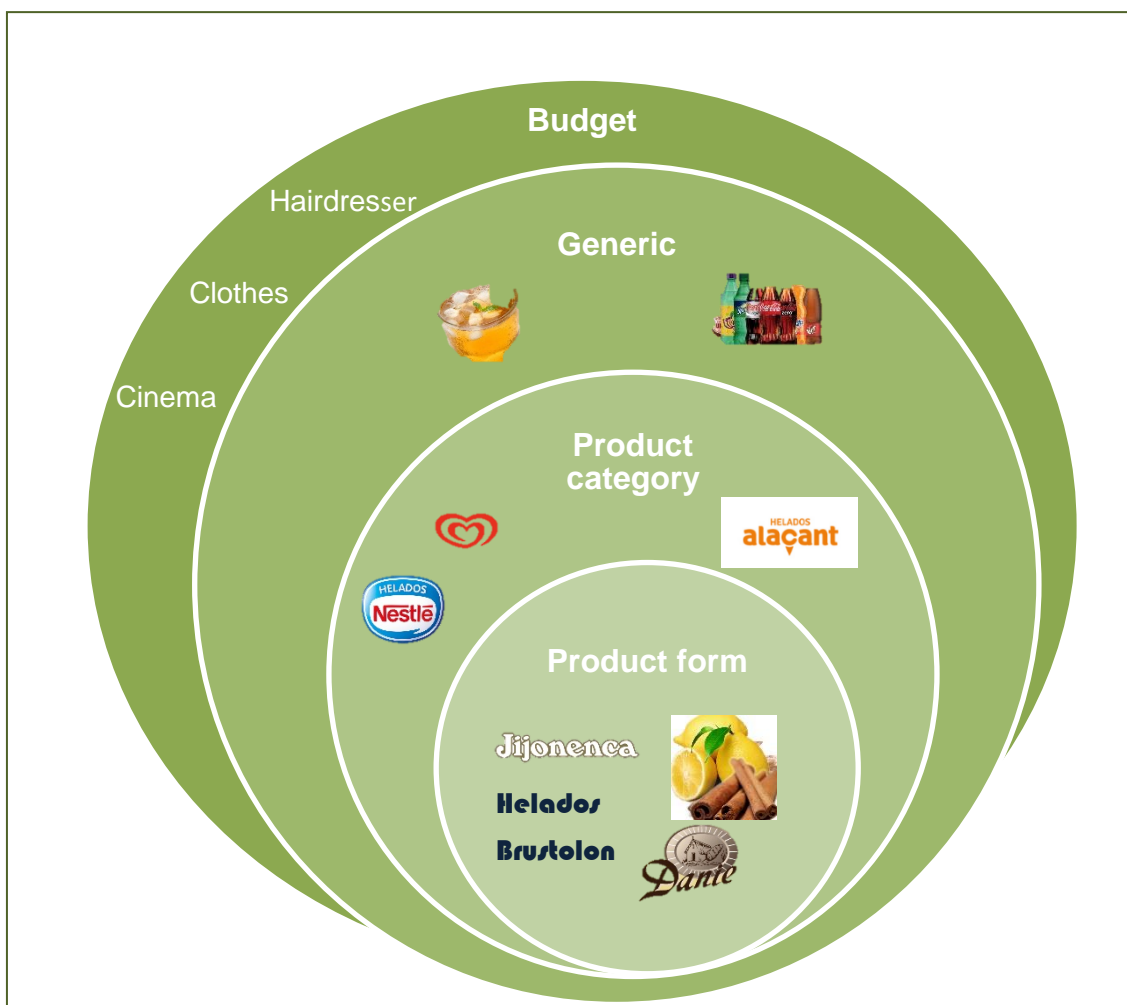
2.2.3.1 Levels of competence

The 4 levels of competence are the following:

- † In the form of product: this level includes the artisan ice-cream shops, that is to say, products with the same characteristics and attributes are included. The direct competitors of the Italian ice-cream parlor are: La Jijonenca, Horchatería Daniel, Limón y Canela and Helados Italianos Brustolon.

- † Category of product: in the second level of competence the competitors that possess similar characteristics regarding the product are included, but some significant differences exist. In this case we include the industrial gelatos that have preservatives, colourings and any other kind of food additives in their ingredients. We talk about enterprises such as Frigo, Camy, Häagen-Dazs, Helados Alacant and Nestlé.
- † Generic product: in this level of competence we include the products that without the need of being equal, they satisfy the same needs. In other words, products that satisfy the needs as, for example, eating something sweet or eating something refreshing will be included here. We will also include soft drinks, tea, ice-cream, sweets and shakes.
- † Customer budget: in this last level we include the products or services that compete for the clients' budget, provided that it is inside the same ranges of budgets.

Figure 13 : Levels of competence



Source: Own elaboration

2.3 Market Analysis

2.3.1 Sector Analysis

The ice cream sector is currently in a period of gradual growth. According to a study by Costanza Business & Protocol School, between 2010 and 2015, Spain was the fourth country in the world that grew most in the consumption of gelato and this implied an increase in the consumption of the 25.8%. The comparison among all the countries of the world is complicated due to the fact that there are countries with very different consumptions. Small countries and with low potential of consumption in which the actual consumption is high exist and, on the contrary, countries with high potential of consumption which have a low consumption also exist.

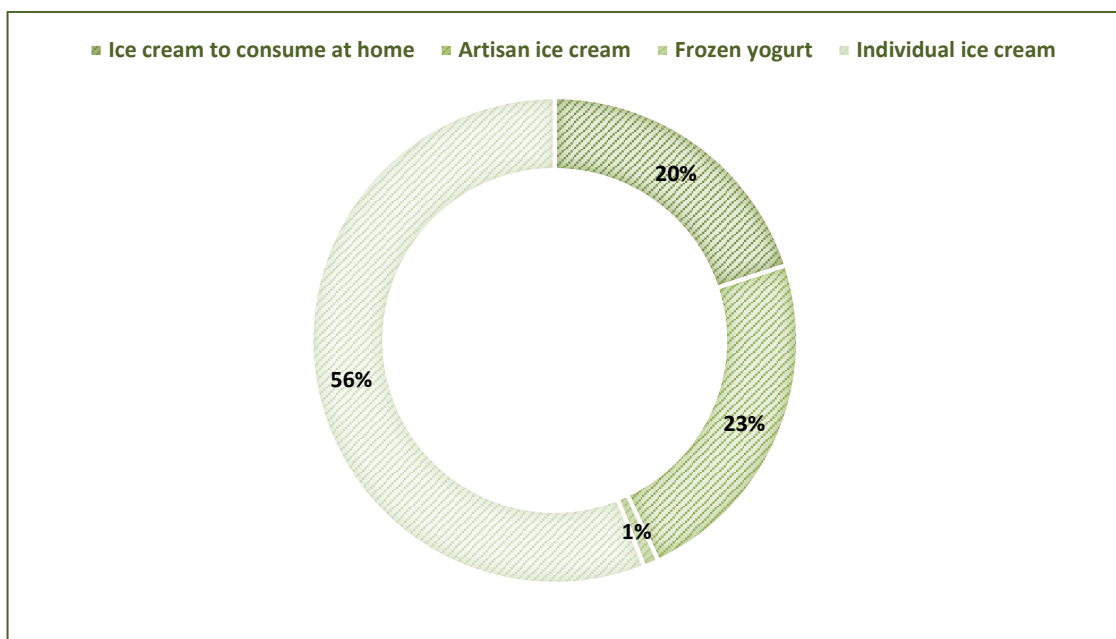
An increase in the consumption of litres of ice cream is expected until 2019, what is complicated is which level of growth will suppose. It is true that with the trend that exists nowadays, it is predicted that the countries with more consumption of ice-cream are, United States, China, India, Germany and Italy, respectively. Their consumption figures will be approximately 3.862, 2.591, 845, 818 and 766 million litres.

On the other hand, the countries with less consumption of litres of gelato are predicted to be Belgium, Netherlands, Mexico, South Africa and Canada and their consumption will be 90, 127, 233, 267 and 351 million litres respectively. Somewhere in between the ones that consume more and the ones that consume less would be found Spain, with an estimated consumption for 2019 of 585 million litres. Moreover, it is expected that the growth in consumption since 2015 until 2019 suppose an 18.21%.

If we centre the market analysis of the ice-cream in Spain, we find differences in the consumption per inhabitant depending on the autonomous community in which the consumer is located.

As we can observe in the graph 3, the consumption that dominates the Spanish people is the individual gelato for human consumption, concentrating about 56% of the total consumption. Secondly, we have the artisan ice creams with a 23%, followed closely by the consumption of ice creams for home with a 20% and finally, with a low percentage, we have the consumption of frozen yogurt which has not yet reached the levels of consumption that achieves in other countries.

Graph 3 : Consumption according to format



Source: Own elaboration

If we analyse the reasons of these consumptions, we find different evident reasons. First of all, the seasonality that exists in this country, although it is being reduced in the last years, it continues being very significant. This provokes that the main consumption of this product is in summer and in most cases, out of house. For this reason, the most comfortable consumption option is the gelato which is sold individually packed.

Secondly, the consumption of gelatos is directly related with the amount of tourists that arrive to the Spanish territory. And in the same way, they consume preferably prepared and ready for consumption ice creams. Moreover, they also look for the typical artisan ice cream parlors from different areas of the country. The consumers of artisan ice cream look for an original flavour, where having a gelato goes beyond having something fresh, searching for the experience to enjoy consuming an ice cream. For this reason, artisan ice cream is the second most consumed.

The ice cream consumption in the homes is one of the main reasons of the out-of-season. The industrial producers are the ones that continue to wage the fight with traditional ice-cream parlors and they continue offering their products in supermarkets and bars or restaurants throughout the year, causing that consumers are more and more accustomed of having this product in wintering seasons.

If we focus on the consumption of ice creams differentiating between the autonomous communities, the ones that have more population lead the consumption, which normally are coastal communities with large number of tourists. They are Andalusia, Catalonia,

Madrid and Valencian Community, with 85, 80, 73 and 59 million litres respectively. Melilla, Ceuta, La Rioja and Cantabria are the communities in which the quantity of ice cream consumed is smaller, with 1, 1, 3 and 6 million litres respectively. With this data we can deduce that the consumption of gelato depends to a large extent on the climate of the community.

Table 3 : Consumption of ice creams per autonomous community in litres (figures in million litres)

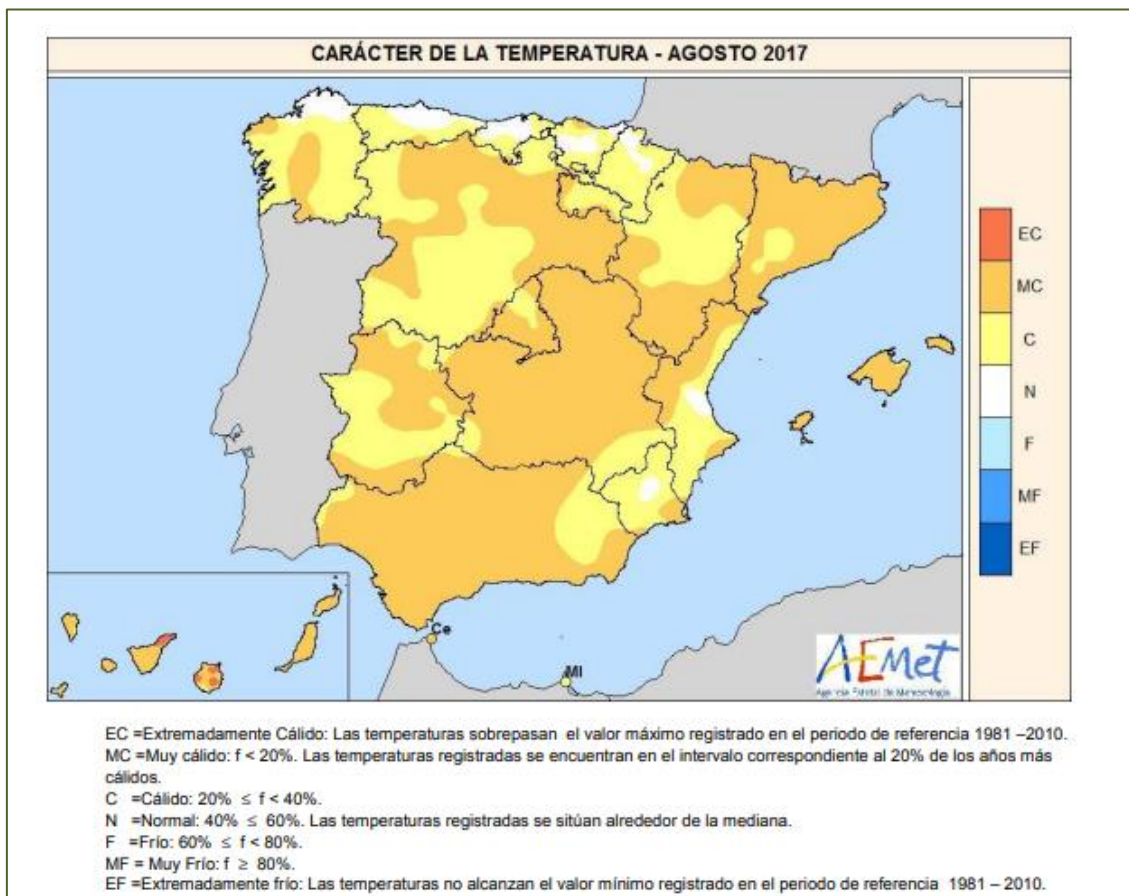
	2010	2011	2012	2013	2014	2015	Variation 10-15	Variation 14 – 15
Andalucía	66	71	74	77	81	85	27.41%	5.05%
Aragón	11	11	12	12	13	13	25.30%	1.90%
Asturias	8	9	10	10	10	10	24.59%	0.93%
Baleares	10	11	11	11	12	13	26.77%	7.18%
Canarias	19	20	21	22	22	24	26.31%	5.14%
Cantabria	5	5	5	5	6	6	19.54%	1.18%
Castilla y León	20	21	22	23	24	25	25.02%	3.61%
Castilla – La Mancha	16	17	18	19	19	20	25.17%	5.10%
Cataluña	63	68	71	74	77	80	27.82%	4.01%
C. Valenciana	48	51	53	55	58	59	22.61%	3.05%
Extremadura	8	9	10	10	10	11	26.37%	0.97%
Galicia	22	23	25	26	27	27	24.41%	1.23%
Madrid	58	62	65	67	70	73	25.95%	3.96%
Murcia	11	12	12	13	14	14	29.31%	4.89%
Navarra	6	6	6	6	7	7	23.08%	3.07%
País Vasco	19	20	21	22	23	24	24.21%	3.60%
Rioja	3	3	3	3	3	3	20.23%	-0.76%
Ceuta	1	1	1	1	1	1	25.78%	11.23%
Melilla	1	1	1	1	1	1	25.78%	11.80%

Source: Own elaboration from the data by the Second Frigo Study of Consumption Habits of Ice creams in Spain (2016).

For being able to explain the relation of consumption of ice cream, we turn now to analyse the climate during the month of August in the entire peninsula (Figure 14). It can be observed that the temperature during the month of August 2017 shows a significant difference between the different communities and how they are linked to the consumption

of ice cream. In Andalusia, the temperatures were warm in practically all the provinces (one of the communities with larger consumption) in comparison with the northern communities, in which the warm and normal temperatures predominate (these being the ones that have less consumption).

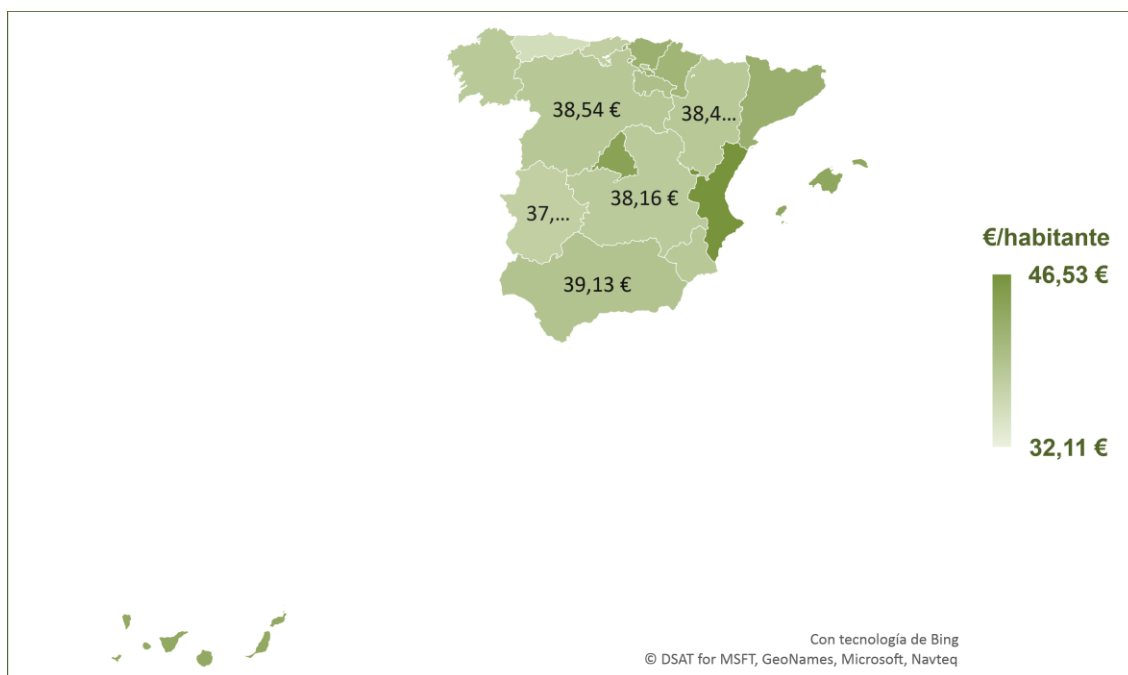
Figure 14 : Temperature in august of 2017



Source: Agencia Estatal de Meteorología. Ministerio de Agricultura y Pesca, Alimentación y Medio Ambiente.

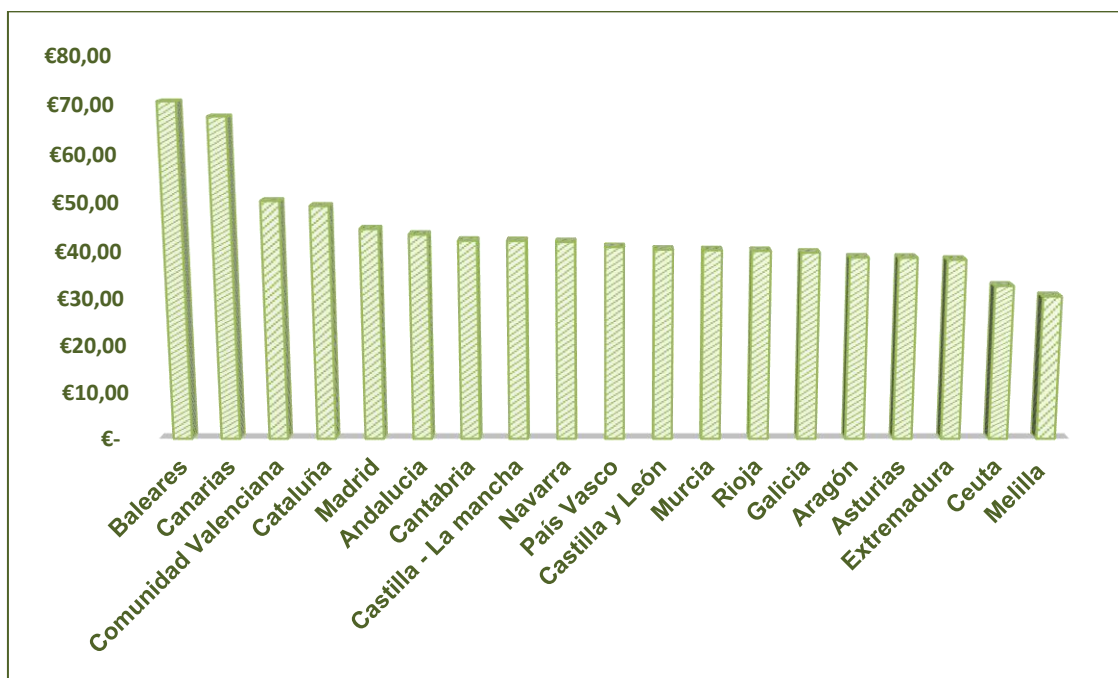
The communities with more spending per capita continue being Valencia, Madrid, Balearic and Canary Islands and Catalonia. The expenditure figures per capita are 46.53€, 44.30€, 43.63€, 43.08€ and 42.17€ respectively. By contrast, the ones that spend less in gelatos are the people from Melilla, Ceuta, Extremadura, Cantabria and Castilla-La Mancha, with consumption figures per inhabitant of 32.11€, 34.02€, 37.38€, 37.64€ and 38.16€ respectively (Graph 4 and Graph 5).

Graph 4 : Expenditure forecast per inhabitant and autonomous community (2018)



Source: Own elaboration from the data of the study by Constanza Business School “El gasto en helados 2016”

Graph 5 : Expenditure forecast ranking per inhabitant and community (2018)



Source: Own elaboration from the data of the study by Constanza Business School “El gasto en helados 2016”

Ultimately, we can conclude that, in 2018 the welfare in the world market of ice creams will increase until 55.807 million euros, assuming a 17.21% more than in 2014. In this analysis it must be emphasized that China will be the new world leader in the consumption of gelatos with a consumption of 9.888 million euros, leaving United States in the second place of the world ranking with a total consumption of 9.527 million euros. These two countries are well above the rest at level of consumption, then, Germany will follow them with an expenditure of 4.310 million euros.

In terms of the expenditure produced in Spain in 2018, it will assume an increase of 10.87% in comparison with the expense produced in 2014. The increase goes from 1.913 until 2.121 million euros to be spent in 2018, meaning a 2.17% average annual growth.

If we talk about the individual expense of each Spanish citizen, an increase of 2.3% as annual average is predicted. That is to say, the individual expense will pass from 41.17€ each inhabitant spent in 2014 to 45.92€ that is predicted they will spend in 2018.

2.3.2 Consumer Analysis

In general, ice cream consumers do not have a highly defined profile. The consumption of ice cream covers all people regardless of age, gender or economic situation. That is why the ice cream sector do not support marketing campaigns aimed at a concrete audience.

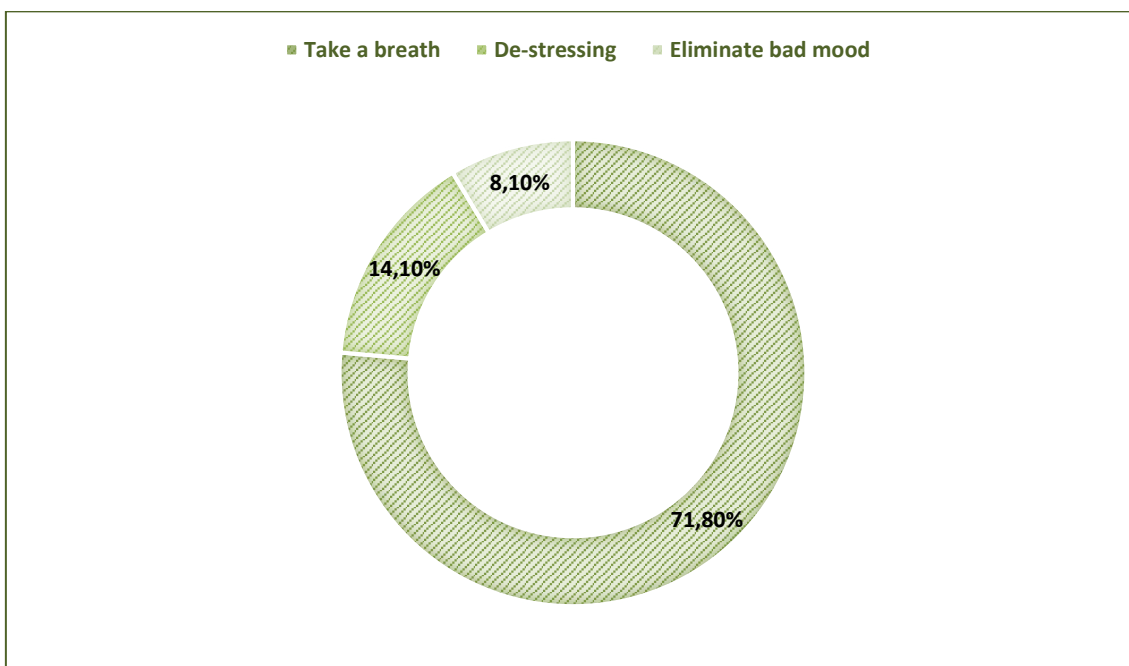
But thanks to the Second Frigo Study of Consumption Habits of Ice creams in Spain, the preferences of those consumers may be observed, as well as the most remarkable consumption habits.

First of all, according to the results, we will analyse what getting an ice cream entails for the respondents. In the summer season, nearly 40% of the respondents affirm eating a gelato between hours rather than having snacks such as bags of crisps or chocolate bars.

Why do they take it?

The 71.8% of Spaniards interviewed see it as taking a time for breathing. The second most voted reason whereby people consume ice cream is as a relaxing way to calm down in very stressful days with a 14.1%. Finally, the 8.1% take it as a remedy for moments of bad mood. .

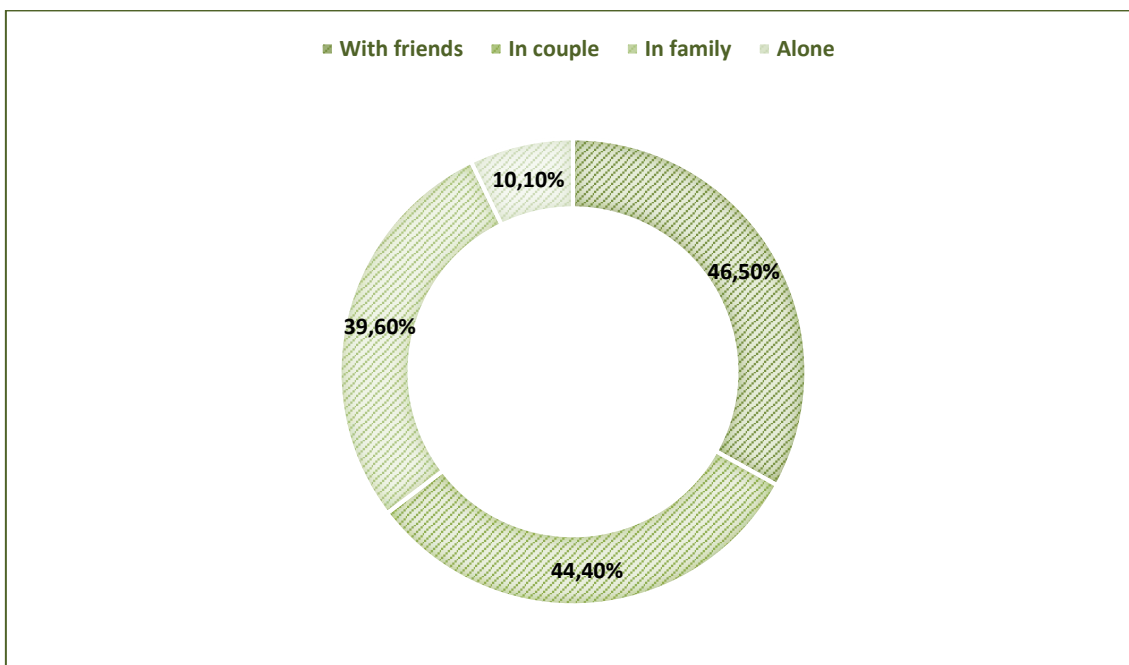
Graph 6 : Reasons of the consumptions of ice-cream



Source: Own elaboration from the data by the Second Frigo Study of Consumption Habits of Ice creams in Spain.

Where do they prefer to take ice creams?

Graph 7 : With who do they take an ice-cream?

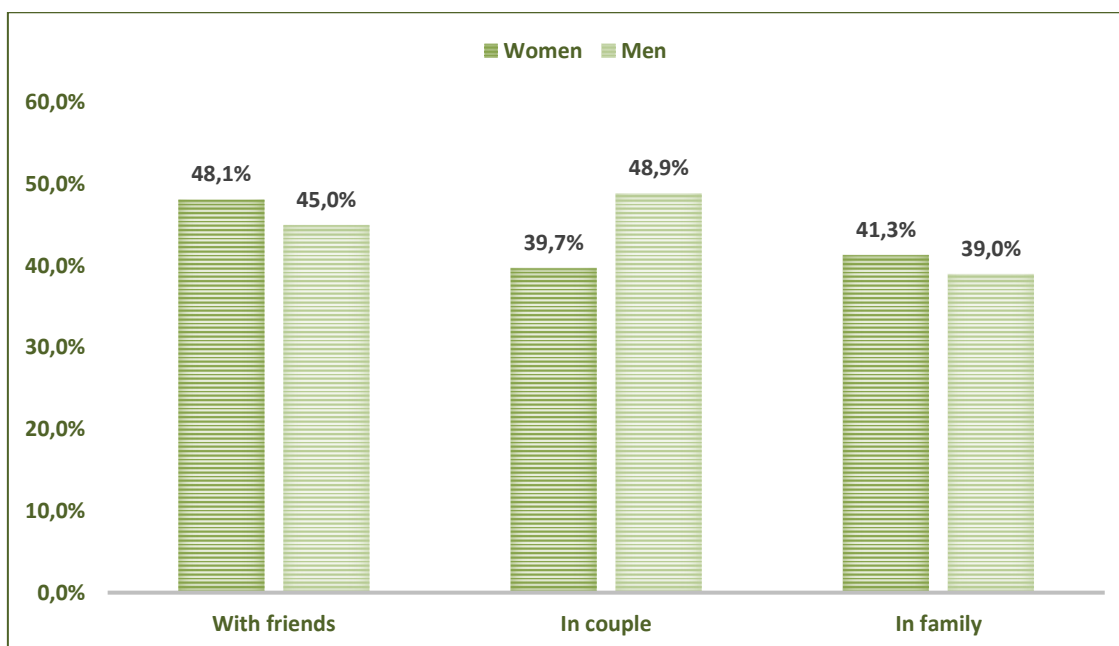


Source: Own elaboration from the data by the Second Frigo Study of Consumption Habits of Ice creams in Spain

The 46.50% of the respondents say they prefer taking an ice cream with their friends, followed closely by the 44.40% of the consumers who prefer to share it with their couples.

Thirdly, the 39.60% prefer having it with their families and finally just the 10.10% say they enjoy the ice cream individually.

Graph 8 : Depending on the genre, with who do they take an ice-cream?

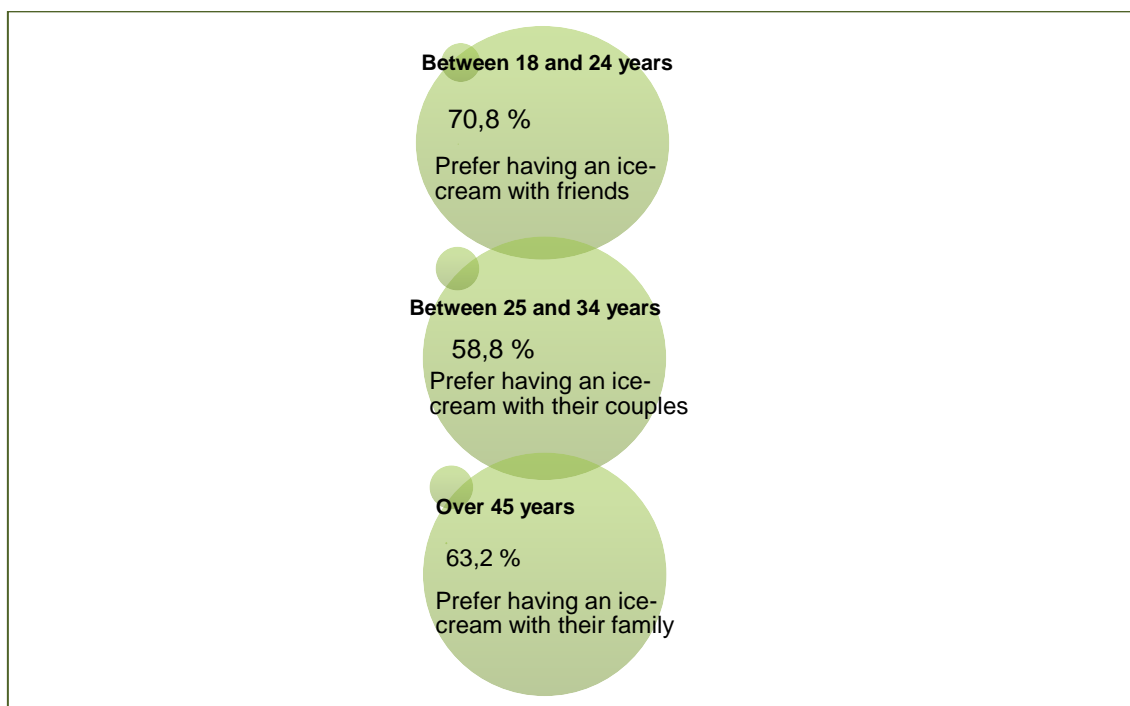


Source: Own elaboration from the data by the Second Frigo Study of Consumption Habits of Ice creams in Spain.

Some differences in the preferences depending on the gender of consumers exist. Men prefer firstly getting ice cream with their couples, with a 48.9% and secondly with their friends with a 45% of the respondents. This comes into a clash with the preferences of women, who prefer with a 48.1% sharing a gelato with their friends or relatives with a 41.3%, rather than with their couples, situated in a 39.7%. In short, the first option of men is having an ice cream with their couples while women's first option is with their friends.

However, depending on the consumers' ages, the preferences are also different. In an outstanding way, the 70.8% of young people who are within the 18 and 24 years range prefer having an ice cream with their friends. The preferences vary for young people whose ages are between 25 and 34 years, who choose their couples as the first option with a 58.8%.

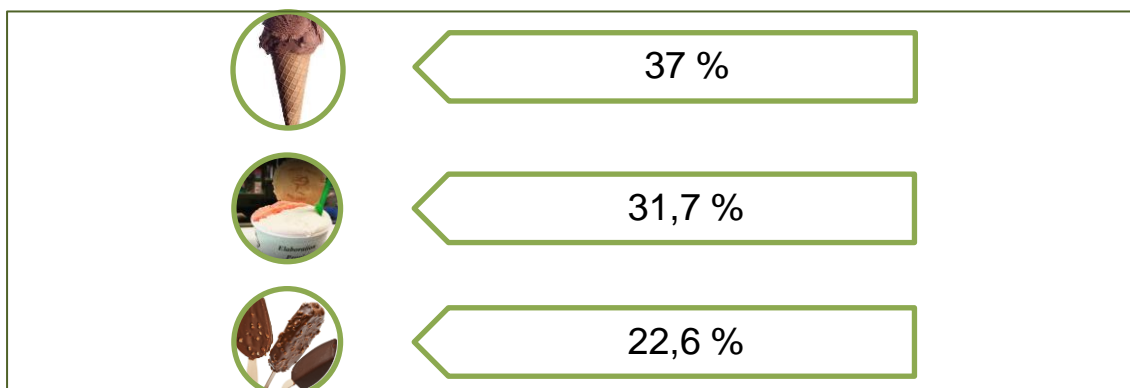
Figure 15 : Consumption preferences by age ranges



Source: Own elaboration from the data by the Second Frigo Study of Consumption Habits of Ice creams in Spain (2016).

Which kind of ice cream do they prefer?

Figure 16 : Ranking according to the type of ice-cream

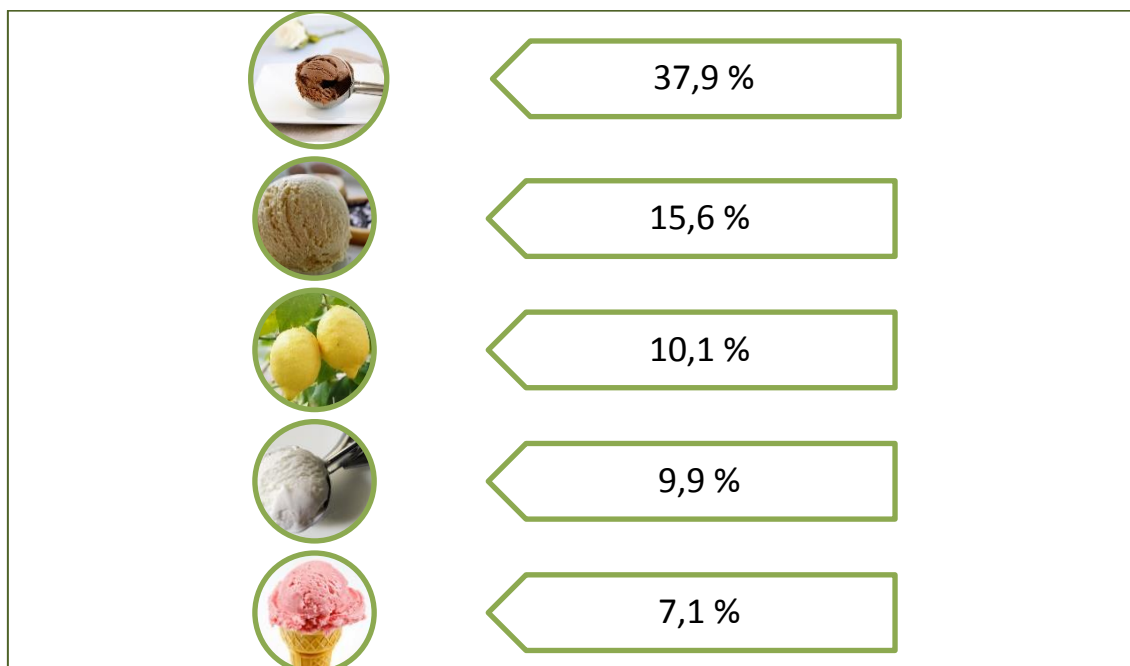


Source: Own elaboration from the data by the Second Frigo Study of Consumption Habits of Ice creams in Spain (2016).

According to the results of the second study by Frigo Spain, the 37% of the respondent prefer eating an ice cream cone. Followed by the 31.7% who prefer ice cream in terrine, and finally, the least requested ice creams are ice cream in stick, also known as ice lollies, which are ready to eat.

Which are the favourite flavours?

Figure 17 : Favourite flavours



Source: Own elaboration from the data by the Second Frigo Study of Consumption Habits of Ice creams in Spain (2016)

The flavour that year after year continues to be the preferred by consumers is the chocolate with a 37.9%, followed by the traditional vanilla with a 15.6% and the third place is for the lemon ice cream with a 10%, followed closely by the cream with a 9.9% and the strawberry with a 7.1%. Apart from this flavours, there is a 15% of the consumers who have a preference for other kind of flavours such as hazelnut, stracciatella and nougat.

We can deduce that the traditional flavours are the ones which have greater demand. Every time the sector release innovative and novel flavours, but the majority of them do not achieve the expected sales, and as we can observe, the traditional flavours are the ones which continue being leaders.

It must be emphasized that children are the consumers who are more likely to taste new flavours and to experience with the novels that industries offer each new season to the market.

As mentioned on previous occasions, it is a product of great seasonality but which in the summer months becomes an indispensable product in the weekly or even diary consumption. The 29% of the respondents by Frigo affirm that the frequency of consumption is of more than three days a week. The 25% do it at least twice a week and

a 16% consume it once a week. In a conclusive way, the 70% of the consumers interviewed consume it at least once a week.

3 **SWOT ANALYSIS**

3.1 **Strengths:**

- † Quality of the product. The ice cream parlor Tacco manufactures high quality artisan ice creams using exceptional raw materials. With this, they produce a unique product following the recipes they imported from Veneto.
- † Recognition. Located between the cities of Valencia and Castellón, it has been recognized among these two provinces.
- † Knowledge of the sector. Thanks to its more than 100 years of experience in the manufacturing of artisan ice creams, they know perfectly the techniques and procedures.
- † Own elaboration. The own elaboration of all the products helps it stand out from the rest of the competition since, from the roasting of hazelnuts to lemon juice, it is made in the workroom of the own ice cream parlor.
- † Returning clients. There are many entire families that come to the ice cream parlor since they were young. The clients since the opening go with their children, instilling the tradition of this local, as well as encouraging the recognition of the ice cream quality. In the same way, each summer usual tourists who make an obligatory stop in their itinerary go to the ice cream parlor to enjoy the gelatos.
- † Quality of customer service. The excellent customer service is another of the premises of this local. The quick service, cleaning, education and customer satisfaction are essential in the service of this ice cream parlor.

3.2 **Opportunities:**

- † Elaboration of innovative products. Thanks to the great experience that supports them, it has the necessary resources in order to produce novel products due to the fact that they know perfectly well the characteristics of the products such as consistency, raw materials, freezing time, production time, etc.
- † Ice cream market growth at global level. Since 2014, the consumption of ice cream has increased throughout the world and a similar progression is foreseen for the next few years. This involves the consumption to be affected positively,

being a possibility to increase the company's sales, as well as retain a greater number of clients.

- ❖ Access to new technological developments. The technological developments are a tool that can help to increase the productivity of the enterprise, if it is a progress in production technologies but, currently, the development of communication technologies and social networking sites are on the rise. This could be an opportunity to use easy access channels reaching a large number of people.
- ❖ Increase of population. Because of the increase of life expectancy, the population is ever increasing. Moreover, the segment of the population will become increasingly numerous by people older than 65 years old and also more limited in young people due to the low birth rate.

3.3 Threats:

- ❖ Evolution in consumer's preferences. They are becoming more and more demanding, have more information and want the products immediately. This can cause radical changes in consumers' preferences and therefore the companies should be prepared in order to be able to adapt quickly and effectively to those changes.
- ❖ High level of competence. The ice-cream parlors that offer products to the market are untouchable. Without forgetting that with the global economic crisis that started in 2007, there were many entrepreneurs who opened an ice-cream parlor in order to go ahead after losing their workplace. This is because of the relatively low inversion needed if they only hope to open an ice-creams office, that is to say, purchasing the products to a supplier.
- ❖ Development of industrial ice creams. The large ice cream producers can take advantage of the economies of scale and therefore manufacture at a much lower cost than the assumed by artisan ice-cream parlors. They are the ones who are fighting the most against the seasonality and offer their products during all the year, which can cause that the clients accustom to them and that they are only interested in their products.
- ❖ Meteorology instability. As has been shown in this project, the climate is a factor that affects a lot in the consumption of ice creams in Spain. In other countries

people take gelatos even at the coldest times of winter, but this is not established in the Spanish customs and the consumption of ice cream is only related to heat and summer period. Another related factor is the tourism. If the climate does not promote, the tourism will also decrease and hence the consumption of ice cream will also be doing so.

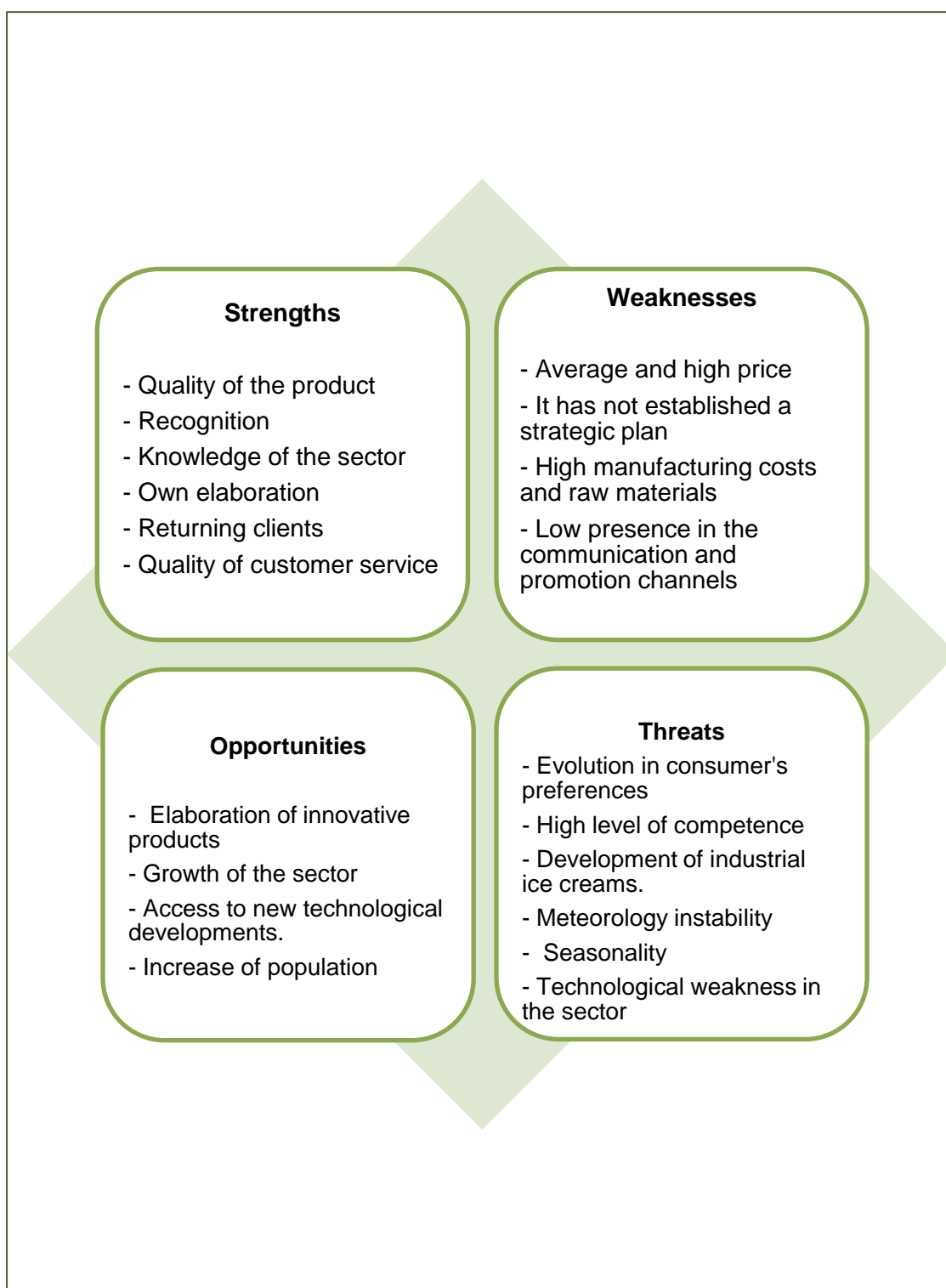
- † Ice cream seasonality. It is the main factor which the ice cream sector is trying to eliminate. The availability at all times of ice-creams of industrial production in supermarkets or big surfaces make it easy to change the consumer perception, but there is still a lot to be done
- † Technological weakness in the sector. Despite being currently in an era of great progress, the gelato does not outline for being a sector of great progress from its beginnings, which limits the possibility of increasing its productivity.

3.4 Weaknesses:

- † Average and high price. The artisan production does not allow manufacturing in large quantities and therefore economies of scale cannot be exploited. Furthermore, the use of natural raw materials and of basic necessities provokes the price to be higher than in the industrialised products or more mechanized processes.
- † It has not established a strategic plan. The lack of a clear plan in the company may cause inconsistencies when establishing tasks to be developed that have a different objective and end up damaging the company in the long term. It is necessary to have the goals you want to reach identified so that we can establish the appropriate tasks for it.
- † Low presence in the communication and promotion channels. The main reason is their emphasis on protecting the traditional methods, but if we want to continue being successful, it is necessary to adapt to the use of new

communication tools.

Figure 18 : SOWT



Source: Own elaboration

4 MARKET SEGMENTATION

Although the products are similar for all the clients, the ice-cream parlor Tacco makes adjustments in the formats of their products in order to be more attractive and satisfy the different necessities that vary depending on the age range to which it is directed.

First of all, we have the children, the age will be approximately from 2 until 12. We will call them “the discovers” and they are characterised by having a preference for products which are visually attractive. Wide range of colours, texture, shapes and also, if they are linked to their favourite series they will lead to higher attraction. In respect of the cost of the ice cream, it must be low for those who want agree to buy it or otherwise it does not suppose a great expense for parents.

Secondly, we have the teenagers. We will call them “the unsettled” and approximately the ages are between 13 and 17. The necessities of these people will change, they will require higher quantities, they will meet all the developments in the market and they will be influenced by trends at every moment. They will look for products that are in the same way novel, but on the other hand, leaving the peculiarities which characterise a product aimed at children behind.

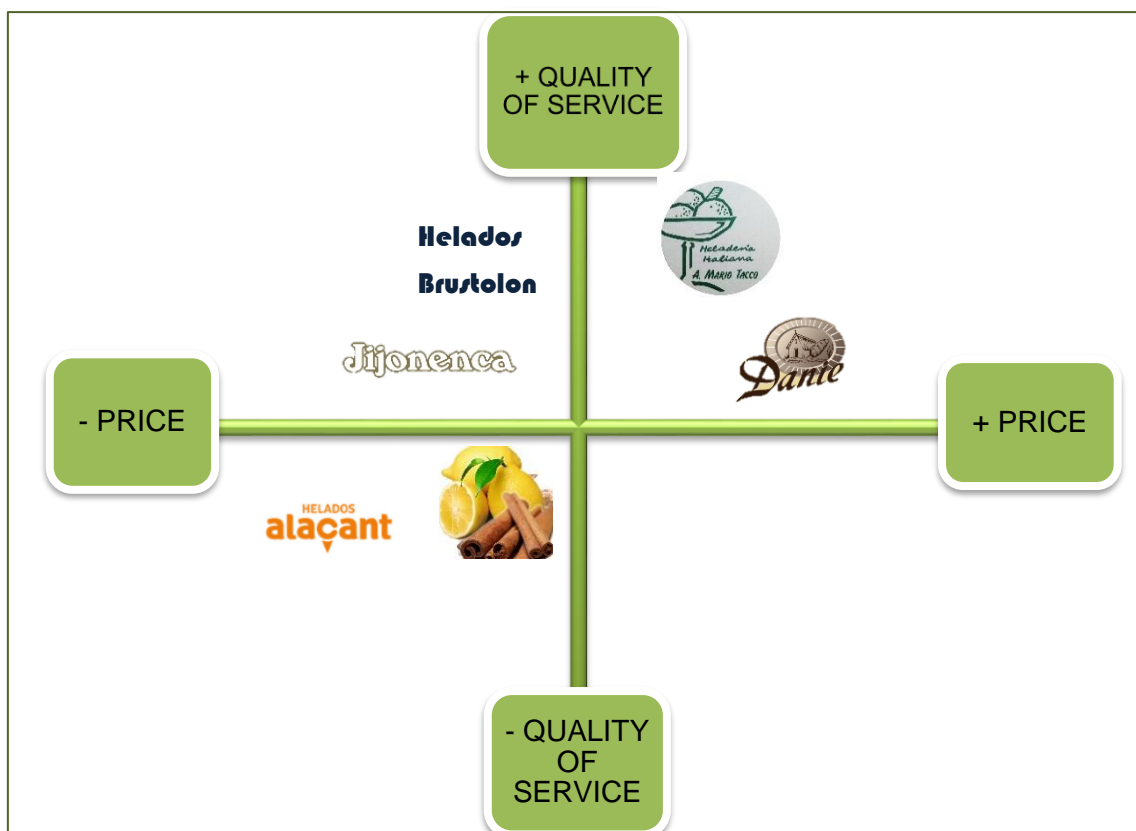
Thirdly, we have the so-called experts. We include here adults and young people who will look for ice-creams further developed, focusing on the quality and on what offer them. These people will enjoy the ice cream with their couples or friends sharing fun and pleasure moments. Here, the available budget will be much greater. This segment will cover the ages between 18 and 34.

Finally, we have the so-called regulars. We include here people older than 35 years old. These people will have preference for having traditional gelatos or at least, ice creams that evoke them to their childhood. In most instances, they will look forward to sharing these moments with family and friends, in other words, they will use the ice cream as a meeting point.

4.1 Positioning

After having identified the 4 main segments to which ice-cream parlor Tacco is directed and based on the data obtained so far, the position in which it is on is shown in the figure 19. This positioning is funded by several properties, the price and the ice cream quality.

Figure 19 : Positioning map



Source: Own elaboration

5 MARKETING OBJECTIVES

5.1 Objectives of commercial relationships

- † 1. Attract a 15% more of new clients to the locals in a period of 10 months.
- † 2. Minimize to 5% the unsatisfied customers, thereby achieving a greater number of returning customers in a period of 10 months.
- † 3. Increasing by 10% the presence in the social networking sites and the interactions with customers to successfully transmit proximity and confidence in a period of 5 months.

5.2 Management objectives of marketing activities

- † 4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.

5.3 Business financial objectives

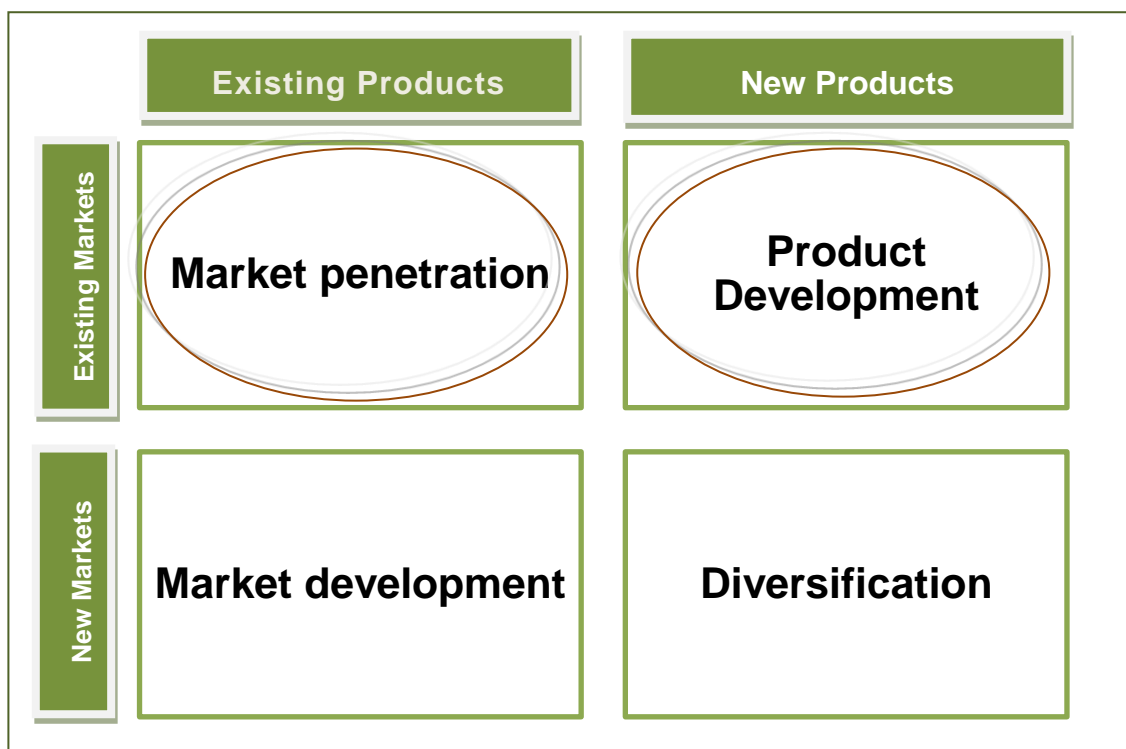
- † 5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

6 MARKETING STRATEGIES

6.1 Growth and diversification strategy

In this analysis we are going to use the Ansoff growth matrix, as shown in figure 20 which serves to identify with greater certainty the most appropriate growth strategy for the Italian ice-cream parlor Tacco.

Figure 20 : Diversification strategy



Source: Own elaboration

Based on the 4 growth strategies Ansoff offers, the most indicated to achieve the most satisfactory evolution and the most consistent with the enterprise company is the market penetration. In this way it could achieve the proposed objectives which are of a widespread way, continuing growing as a company and covering a larger market segment. This strategy should be combined with the development of products, since, thanks to the considerable experience in the sector, they have the necessary knowledge for being able to embark on the design of new products. Tacco family is characterised by their traditional and unique ice creams, therefore, to seek increase growth in a new market or seeking a product diversification, would go against the essence that characterises this enterprise. In other words, they prefer to focus on meeting the necessities of a particular segment before offering large quantities of different products, as for instance pastries, cafeterias and catering, and letting the local to turn into a set of different establishments.

6.2 Competitive strategies

In respect of the competitive strategy, it must adopt a positioning strategy of leader. Currently, it is the ice-cream parlor that has highest sales and which is the most known in the entire region. All this is thanks to its wide experience in the sector and to the high quality of its products.

Therefore, the strategies it must carry out are related with the maintenance of the market share that currently possesses and try to expand this share, avoiding that competition which assumes the challenger role takes it over. In addition to being in a continuous development of market, that is to say, look for the creation or redesign of new products and different ways to highlight and maintain its leadership position.

Another reason why it is considered leader nowadays is the location of the locals; in both towns they are very well placed. They are stored in crossing points for consumers, they are easy to access and they are practically in the old town. This is the reason why they are easy to see for both regular customers and tourists.

6.3 Strategies as competitive advantage

If we refer to the strategy as competitive advantage, the ice-cream parlor Tacco should focus on a strategy of **differentiation of the product**. The natural raw material, the quality, the exemption of all kind of preservatives, colourings and additives together with the handicraft production cause Tacco's ice-cream to be a unique product. Towards their competitors, the quality and the flavour together with the attention paid to the clients should prevail. If it manages to dominate these attributes, its efficiency will increase in comparison with the one by their competitors.

It must be continuously looking for new products taking into account developments, going to fairs and congresses of ice creams. This way it will become a reference in innovation and adoption of firsts.

It is not only important the quality of the products, but a lot of attention should be paid to the service provided by the workers in the company, as well as the conditions and characteristics of the local. The employees should have characteristics such as kindness, respect, courtesy, capacity for communication and knowledge of products to be able to offer a proper advice.

7 ACTION PROGRAMS

7.1 Summary of action plans

Table 4 : Summary of action plans

ACTIONS	OBJECTIVES
Action 1: <i>Creation of new flavours</i>	1. Attract a 15% more of new clients to the locals in a period of 10 months. 4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months. 5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.
Action 2: <i>Installation of the vending machine</i>	1. Attract a 15% more of new clients to the locals in a period of 10 months. 2. Minimize to 5% the unsatisfied customers, thereby achieving a greater number of returning customers in a period of 10 months. 4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months. 5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months
Action 3: <i>Creation of new cups and formats</i>	1. Attract a 15% more of new clients to the locals in a period of 10 months.
Action 4: <i>Creation of a web page</i>	3. Increasing by 10% the presence in the social networking sites and the interactions with customers to successfully transmit proximity and confidence in a period of 5 months. 4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months. 5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.
Action 5: <i>Create a campaign in the social</i>	3. Increasing by 10% the presence in the social networking sites and the interactions with customers to successfully transmit proximity and confidence in a period of 5 months. 1. Attract a 15% more of new clients to the locals in a period of 10 months

<p>networking sites</p>	<p>4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.</p> <p>5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.</p>
<p>Action 6: Create temporary offers</p>	<p>4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months</p>
<p>Action 7: Food trucks</p>	<p>4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months</p> <p>5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months</p>
<p>Action 8: Disposal of plastic waste</p>	<p>1. Attract a 15% more of new clients to the locals in a period of 10 months</p>
<p>Action 9: Redesign of the local's cabinets</p>	<p>2. Minimize to 5% the unsatisfied customers, thereby achieving a greater number of returning customers in a period of 10 months.</p>
<p>Action 10: Advertising poster design competition for the anniversary</p>	<p>1. Attract a 15% more of new clients to the locals in a period of 10 months.</p> <p>4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.</p> <p>5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.</p>
<p>Action 11: Manufacturing of cakes workshop</p>	<p>1. Attract a 15% more of new clients to the locals in a period of 10 months.</p> <p>4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.</p> <p>5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.</p>
<p>Action 12: Anniversary with the</p>	<p>1. Attract a 15% more of new clients to the locals in a period of 10 months.</p> <p>4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.</p>

Tacco's Ice-cream

**Action 13:
Active use of
the social
networking
sites**

3. Increasing by 10% the presence in the social networking sites and the interactions with customers to successfully transmit proximity and confidence in a period of 5 months.

1. Attract a 15% more of new clients to the locals in a period of 10 months

4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.

5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

**Action 14:
Promotion of
healthy
lifestyles**

1. Attract a 15% more of new clients to the locals in a period of 10 months.

2. Minimize to 5% the unsatisfied customers, thereby achieving a greater number

4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.

5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

Source: Own elaboration

7.2 Product decisions

Action 1: Creation of new flavours

Objectives to which it contributes:

1. Attract a 15% more of new clients to the locals in a period of 10 months.

4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.

5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

Implementation period: 3 weeks

Budget: 200 €

The ice-cream parlor Tacco has an offer of 37 ice-cream flavours and with all of them you can do a shake, which implies that counts as well with shakes to choose from 37

flavours carried out at the same time. Moreover, over the range of slush ices it counts on 8 different flavours.

The production takes place with natural raw materials, which implies that sometimes, as with the example of fruits, the season has not been good and while removing the juice and the pulp of them we do not achieve to extract almost nothing about its flavour. That is why it counts on seasonal ice creams that are not always available as for example fig, cherry, melon, etc. The proposal is to expand the range of flavours that are currently available. The flavours proposed are mango, apricot, olive oil and khaki.

Figure 21 : New flavours



Source: Own elaboration

Action 2: Installation of the vending machine

Objectives to which it contributes:

1. Attract a 15% more of new clients to the locals in a period of 10 months.
2. Minimize to 5% the unsatisfied customers, thereby achieving a greater number of returning customers in a period of 10 months.
4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.

5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months

Implementation period: 1 month

Budget: 2.800 €

One of the needs that currently characterises the customers is the immediacy and regular consumers know a lot about this because there are some specific times in which they want an ice cream and the ice-cream parlors are not open. This effect will be eased thanks to the installation of a vending machine in the front door of the local, which will be available once the ice-cream parlor is closed to the public.

The available products will be, already prepared terrines, ice lollies, frozen chestnuts as well as wafer cones.

Figure 22 : Vending machine



Source: Eureka Vending

Action 3: Creation of new cups and formats

Objectives to which it contributes:

1. Attract a 15% more of new clients to the locals in a period of 10 months.

Implementation period: 1 month

Budget: 50 €

The appearance of an ice cream just like any edible is a crucial factor that conditions the purchase of the product. For this reason, a redesign of ice-cream cups with different utensils, glasses and flavours is proposed, taking advantage of the differentiation depending on the public to which it is addressed, thus achieving a satisfaction of a larger number of segments.

Cups for children will be designed and they will imitate the animals or toys shapes, having primacy over the colours and flavours children most like as for example are strawberry, chocolate, vanilla and lemon. They will be supported by toppings such as wafers, chocolate bars or liquorices to give a greater sense of reality to the figure.

For young people cups with more quantity of ice cream and with more novel flavours will be designed. They will be combined with other kind of toppings, for example candied fruit, liquid chocolate which tightens into contact with the cold, liquors, wafers, etc.

Finally, for older people, creamy ice-creams will be the ones mainly used, and the most consumed flavours are nougat, hazelnut, cream, “mantecado”, etc.

Action 4: Creation of a web page

Objectives to which it contributes:

3. Increasing by 10% the presence in the social networking sites and the interactions with customers to successfully transmit proximity and confidence in a period of 5 months.
4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.
5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

Implementation period: 2 months

Budget: 250 €

Nowadays, the usage of web pages is standardised so it is necessary that any enterprise has a place where presents itself to the public and provide useful information, besides, the proposal includes the possibility of placing orders through the web page. Orders of some products will be made, among other services such as for example seeing which season ice-cream is available at any time. It is pretended to have a high activity in the web page, as well as in social networking sites. News, events and promotions will be shared, looking for the retroactivity of followers and clients.

A promotional video has also been designed and it will be used in the social networks to announce the start of the season. In the same way, a tab has been enabled to be able to access to the history of the ice-cream parlor, including photos of different periods of the Tacco's family.

Another of the enabled tabs is the one of allergens in which consumers will be able to consult depending on their intolerances or allergies the gelatos they can consume with absolute certainty.

Figure 23 : Web page



Source: Own elaboration

Action 5: Create a campaign in the social networking sites

Objectives to which it contributes:

3. Increasing by 10% the presence in the social networking sites and the interactions with customers to successfully transmit proximity and confidence in a period of 5 months.

1. Attract a 15% more of new clients to the locals in a period of 10 months

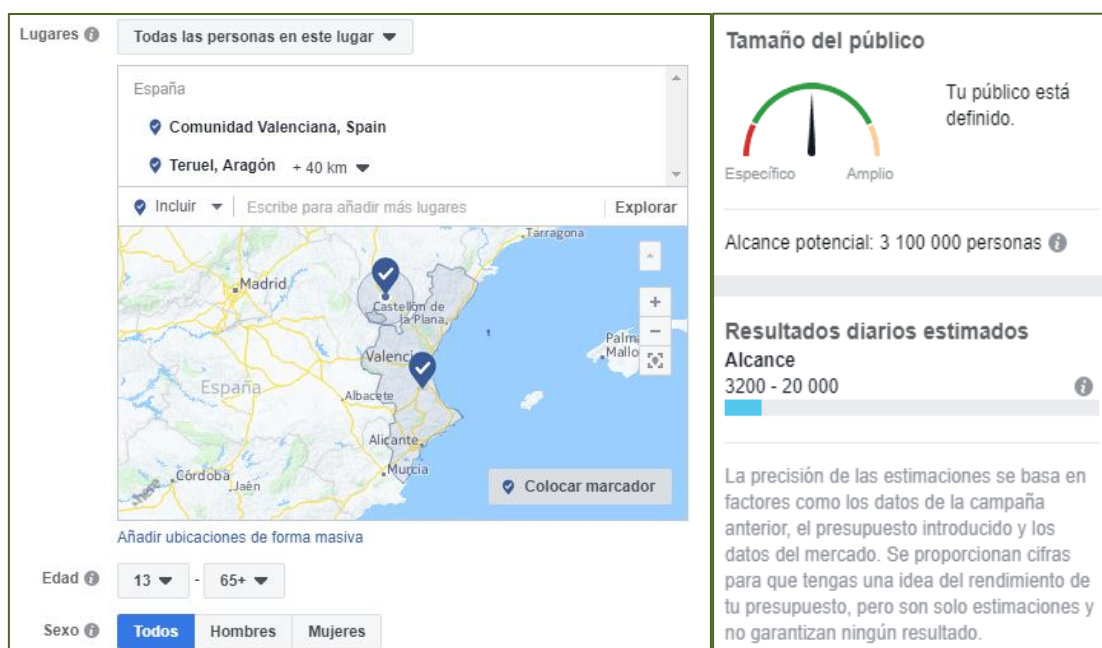
Implementation period: 2 weeks

Budget: 350 €

The use of social networking sites and the impact they provoke are increasing. One of the reasons is the facility that, in this case Facebook provides, to launch an advertising campaign. The campaign is addressed to people living in all the Valencian Community in addition to those living in Aragón. This public has been selected due to the fact that in the summer period there are many people from Valencia that tour the coasts of the community and Ice-cream parlor Tacco can be a perfect stop in the itinerary. Furthermore, Aragón has been included because of the proximity since, likewise, Altura and Segorbe become a passage area to arrive to the coasts.

In this case it has not been distinguished in genre and ages. All men and women are included from 13 years old until people older than 65, since this social network is used by people of all age levels.

Figure 24 : Advertising campaign



Source: Own elaboration. Data: Facebook

The duration of the campaign will last from May 04 until August 31, 2018, so it covers all the summer period. During these months the designed advertisement will start appearing in the users' boards that live in the Valencian Community and Aragón, as well as in the people's whose location is identified in the Valencian Community. The total budget is 350€, so the announcement will appear depending on when it can be more visible, without never exceeding the cost of 350€.

Figure 25 : Advertising campaign budget

Presupuesto y calendario
Define cuánto quieres gastar y cuándo quieres que se muestren tus anuncios.

Presupuesto ⓘ Presupuesto total ▾ 350,00 €
350,00 € EUR

Periodo de circulación ⓘ

Inicio	📅 4/5/2018	🕒 17:23
Finalización	📅 31/8/2018	🕒 17:23

(Hora de Madrid)

Tu anuncio se pondrá en circulación hasta el **Viernes, 31 de agosto de 2018**.

Gastarás 350,00 € en total como máximo.

Source: Own elaboration. Data: Facebook

Action 6: Create temporary offers

Objectives to which it contributes:

3. Increasing by 10% the presence in the social networking sites and the interactions with customers to successfully transmit proximity and confidence in a period of 5 months.
1. Attract a 15% more of new clients to the locals in a period of 10 months
4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.
5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

Implementation period: 5 weeks

Budget: 50€

To foster the sale of new ice cream flavours which are going to be produced, a promotional campaign will be performed. The flavours are mango, medlar tree, olive oil and rosemary, or any other seasonal flavour which is available.

The campaigns consist of creating a coupon of 10 boxes that will be stamped each time you buy an ice-cream of one of these flavours. Once you obtain the 10 stamps, you will get the possibility of enjoying a special cup of ice cream which has at least 6 flavours for free.

Figure 26 : Temporary offers



Source: Own elaboration

Action 7: Food trucks

Objectives to which it contributes:

4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months

Implementation period: 3 months

Budget: 3.000 €

It is very common to see in United States a wide variety of food trucks and it is becoming increasingly common to find those food trucks in Spain. A few years ago, a strong impetus has given to this tendency in Spain and there are many cities that organise fairs and meetings of food trucks. Moreover, some online platforms such as foodtrucks Spain exist, which are the creators of a mobile application for enthusiastic people of this kind

of meals. Both from the application and from the web we can access to the most outstanding food trucks' profiles in Spain to follow their routes.

Thanks to the emphasis this emerging trend has on crossing hundreds of cities and delighting with their meals to thousands of consumers, creating a caravan for the sale of ice-creams is a great opportunity.

In particular, the proposal consists on the purchase of an ice-cream cart, inspired by the vintage ice-cream carts that were used in the street selling. The main advantage of the usage of a cart and not using a whole caravan for the service is the accessibility and flexibility that provides a reduced size.

It will have a display cabinet that will allow the consumers to observe the different flavours. The products acquired will be exclusively for taking away such as terrines, cones, slush ices and "horchata". To satisfy the demand since the storage capacity is not very big, freezer cabinets used as a warehouse will be installed in the caravan of transport.

Figure 27 : Ice-cream cart



Source: Google

Action 8: Disposal of plastic waste

Objectives to which it contributes:

4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months
5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months

Implementation period: 3 months

Budget: 200 €

The Italian ice-cream parlor Tacco is totally involved with the maintenance of the environment and this is the reason why different actions will be introduced in order to raise awareness and contribute to the environment with its actions.

Firstly, different rubbish bins will be enabled for consumers to have access to separate their waste generated, mainly plastic and cardboard. The terrines currently sold are made of paper and so they are degraded in a relatively short time contrary to plastic ones. By contrast, they continue using teaspoons and straws made of plastic. The use of these utensils is going to be eliminated with the purchase of some teaspoons manufactured by the company Bakeys, native to India, which are edible, natural and biodegradable cutleries. Its components are different sorghum flours, with rice and wheat and they are free of any chemical product, as well as preservatives, fats, colourings, emulsifiers and milk products. We do not have to forget that they are also available in different sweet flavours and in case the consumer decides not to consume it, it degrades in an average of 5 or 7 days.

Figure 28 : Biodegradable spoons



Source: Bakeys

Action 9: Redesign of the local's cabinets

Objectives to which it contributes:

1. Attract a 15% more of new clients to the locals in a period of 10 months

Implementation period: 12 months

Budget: 1.500 €

Currently, there is a glass cabinet for the exhibition of ice creams, which allows the customers to see the ice creams and base their decision on the appearance, texture and colour they have. Even though this cabinet offers different advantages, it also has some disadvantages as in the case of maintenance for both the ice cream and the cabinet in itself, as well as the cleaning and agility when opening and closing the local.

So, every morning before opening to the public, the gelato must be taken out of the cold stores and put into the cabin having to wait for a while because the cabinet needs to achieve an adequate temperature. Another disadvantage is that each time the cabinet is opened to serve a single flavour, all the ice creams receive the impact of hot air and so the machine has to work with a greater effort. Thus provoking higher energy consumption, as well as the possibility of vary the appropriate temperature of gelatos.

The alternative proposed is the elimination of the display cabinet being replaced by the so-called "pocetis". In this case, each ice cream goes individually in a cooled cylinder,

as if it were a cube. In this way, ice creams will only be opened just when they have to be served so they will better maintain their properties.

Figure 29 : Exhibitor



Source: *Bakeys.com*

Action 10: Advertising poster design school competition for the anniversary

Objectives to which it contributes:

1. Attract a 15% more of new clients to the locals in a period of 10 months.
4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.
5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

Implementation period: 1 months

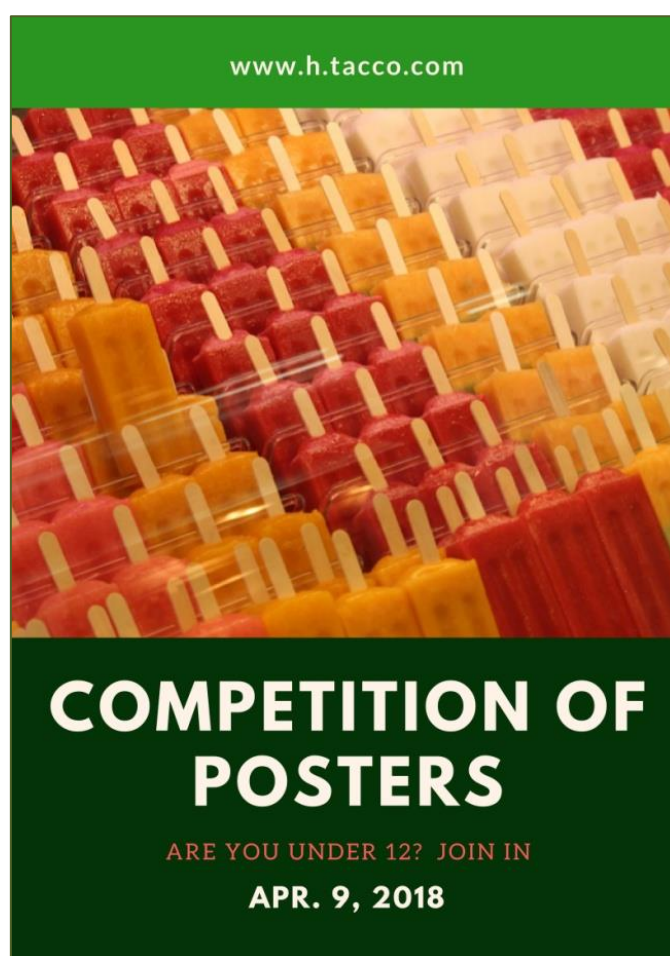
Budget: 45€

Each summer with the anniversary of the opening of the first ice-cream parlor Tacco in 1912, a children competition on the design of posters will be organized. During the month of April, with the beginning of the season, all children interested in taking part in the competition for free can participate but the only requirement will be the age limit of 12 years old.

The winner will obtain a voucher of 20€ to consume throughout the season together with a master class in the painting school “d’Art”, located in Segorbe. The second classified will gain a voucher of 15€ and the third classified a voucher of 10€. Moreover, the winning poster will be the one used for all advertising campaigns carried out, in other words, the winner will have the privilege of seeing his or her design across the city and community.

The prizes will be shared in the summer festival of the school of the town, a place where the majority of children who participate in the competition will be congregated. Furthermore, in this festival the ice-cream parlor will let the Taccomovil known and at the same time they will provide service to the attending audience in the festival.

Figure 30 : Competition of posters



Source: Own elaboration

Action 11: Manufacturing of cakes workshop

Objectives to which it contributes:

1. Attract a 15% more of new clients to the locals in a period of 10 months.
4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.
5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

Implementation period: 3 months

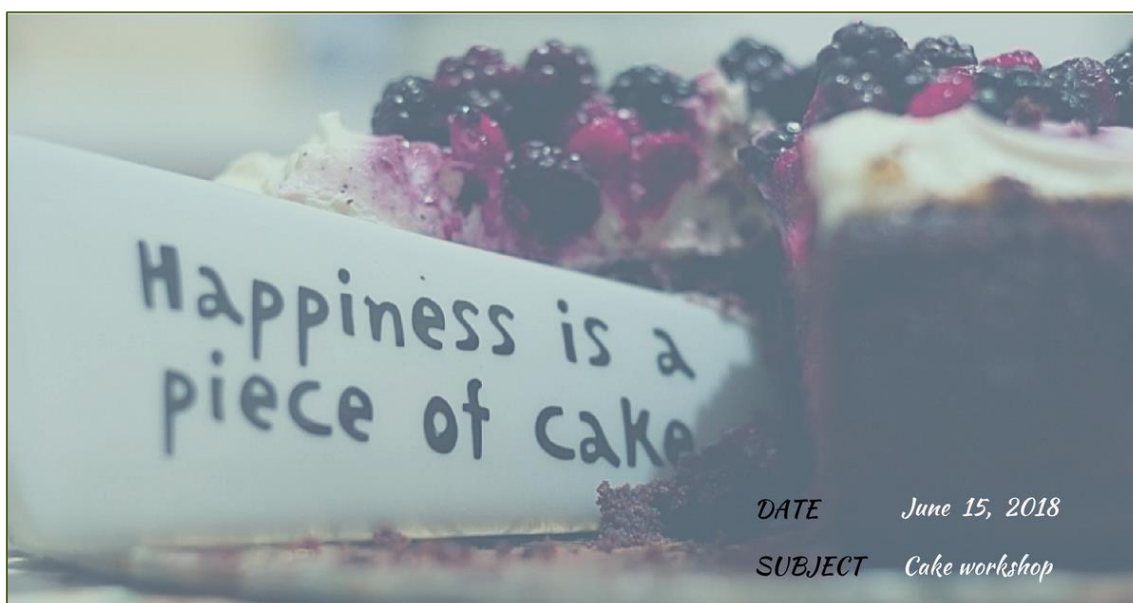
Budget: Free

The recipe of the ice cream is one of the best kept secrets of the Tacco family, but the capacity they have to handle this delight at their whim and make truly incredible work presentations is in sight. This is the reason of the proposal of the creation of courses for cake decorating. It is very easy, the interested only have to sign up and the ice-cream parlor itself will provide the participants with all the necessary ingredients.

The places will be limited to 6 people and the course will have a duration of 2,5 hours in which the participants will be able to learn how to mould the ice cream as well as decorate to his or her liking the cake with the variety of ingredients available. Once the decoration has finished, each participant will take his and her cakes so that their family and friends can enjoy their creation.

The workshop will take place on 15 June; it is Tuesday because it is the day when the ice-cream parlor is not opened to the public, thereby they have the facilities at their fully disposal. The price of the course will be 30€ since the cakes they are going to make will be of 12 rations, whose price is around 20 and 25€, and we have to include the cost of the materials used in the decoration.

Figure 31 : Cake workshop



Source: Own elaboration

Action 12: Anniversary with the Tacco's Ice-cream

Objectives to which it contributes:

1. Attract a 15% more of new clients to the locals in a period of 10 months.
4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.

Implementation period: 1 month

Budget: 80 €

Following with the measures provided for celebrating the anniversary, the last weekend of July, the sale of a new ice-cream design will be carried out. Despite having an Italian origin, the surname Tacco brings us to recall the famous Mexican taco, so well, the fusion has arrived. Only one weekend a year people will be able to enjoy the delightful ice creams with the shape of a Mexican taco.

A crunchy wafer will imitate the corn tortillas and the content will be according to the customer's preferences. It will be combined with different natural fruits, syrups as well as with melted chocolate and whipped cream. A true pleasure which cannot be missed.

Figure 32 : Tacco anniversary



Source: Own elaboration

Action 13: Active use of Social Networking Sites

Objectives to which it contributes:

3. Increasing by 10% the presence in the social networking sites and the interactions with customers to successfully transmit proximity and confidence in a period of 5 months.
1. Attract a 15% more of new clients to the locals in a period of 10 months
4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.
5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

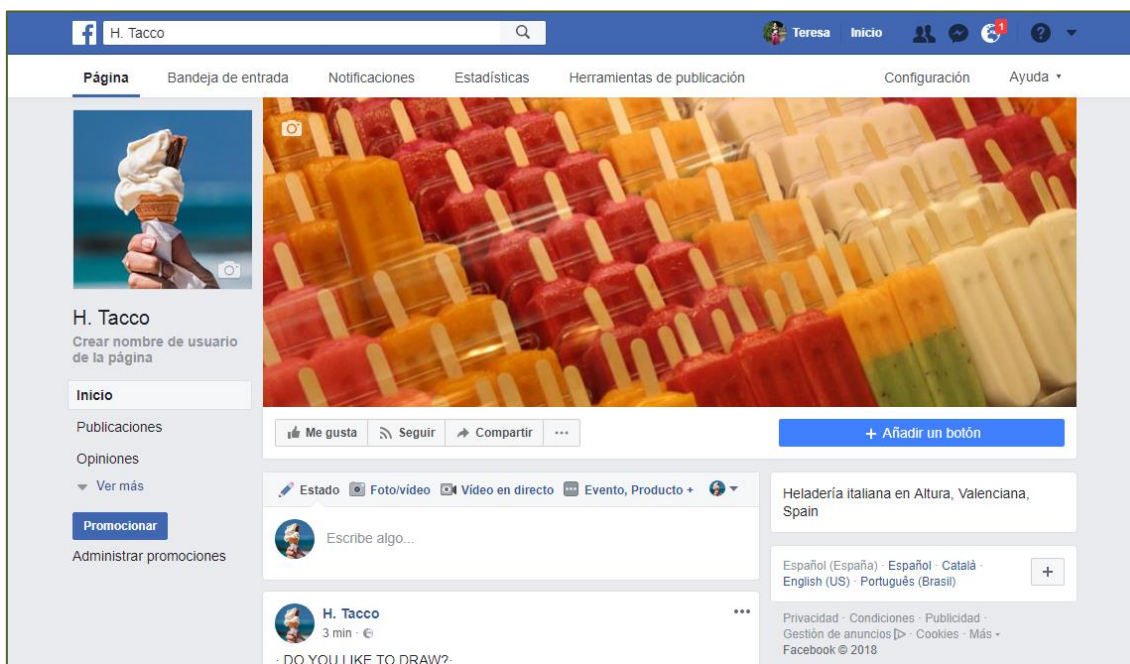
Implementation period: 12 months

Budget: Free

Apart from the creation of a web page and of giving the possibility of ordering online, one of the objectives is to increase the presence in the social networking sites. This will let people who already know the product to follow the news and publications and in this way, extend the scope of the advertising and promotion campaigns carried out. We do not have to forget that people who did not know the ice-cream parlor now can have information that draw them to the local for the first time.

Currently, any company wants to have presence in the social networking sites, but not all of them know how to use them correctly. From the ice-cream parlor Tacco, it is pretended to have an active use of them, encouraging clients and potential clients to keep up with all the activities carried out during the season and also including the publications of interest for users.

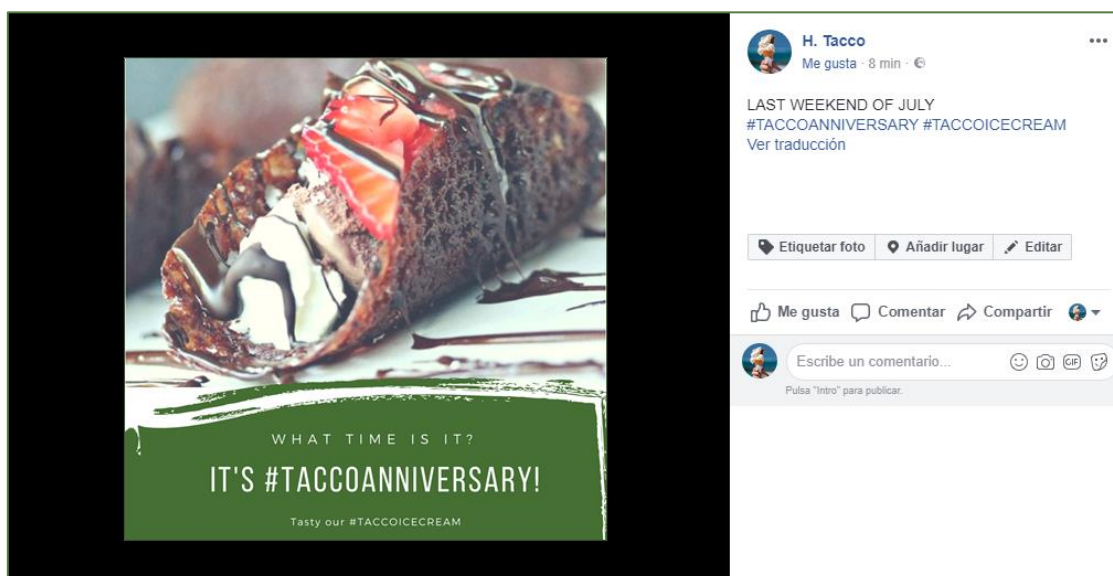
Figure 33 : Facebook page



Source: Facebook

This is the image page has for Facebook users, the extent is public so any person registered in the platform can access and watch the publications. The format of the posts will be as the ones in Figures 34, 35, 36 and 37. Posters and images specifically designed to promote all the events carried out will be designed, without the necessity of the clients to go to the local physically to keep up with the all the news.

Figure 34 : Publication on Facebook



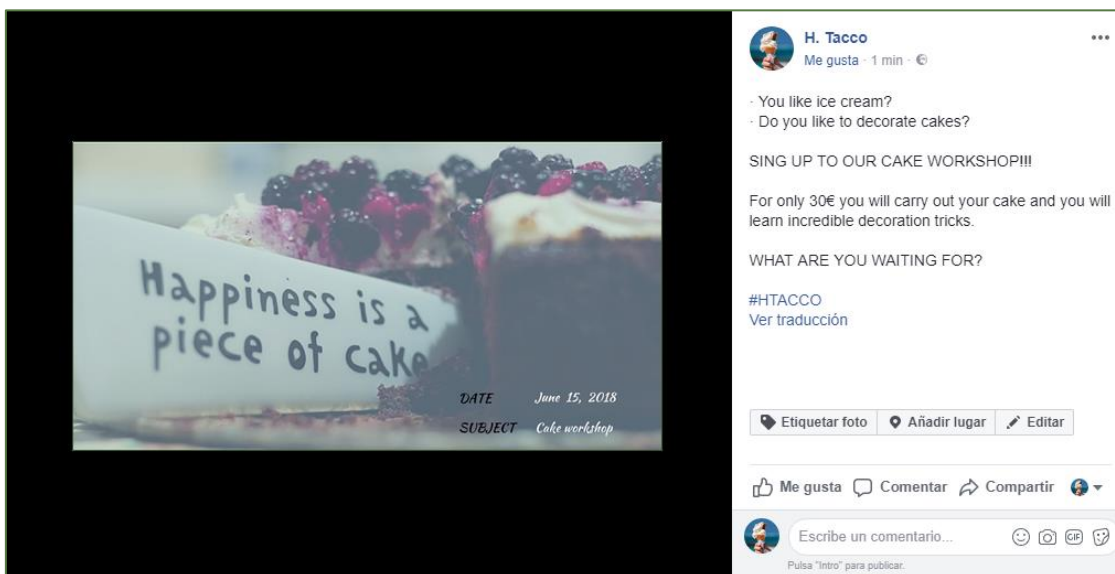
Source: Own elaboration. Data: Facebook

Figure 35 : Publication on Facebook 2



Source: Own elaboration. Data: Facebook

Figure 36 : Publication on Facebook 3



Source: Own elaboration. Data: Facebook

Figure 37 : Publication on Facebook 4



Source: Own elaboration. Data: Facebook

Action 14: Promotion of healthy lifestyles

Objectives to which it contributes:

1. Attract a 15% more of new clients to the locals in a period of 10 months.
2. Minimize to 5% the unsatisfied customers, thereby achieving a greater number
4. Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.
5. Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.

Implementation period: 2 months

Budget: Free

There are many prejudices about ice cream and not all of them are correct. There are many gelatos that are made with high levels of fat and additives which consumed to excess can cause health problems. But Tacco's ice creams are considerably distinguished from others in the components used for their manufacturing. They are basically natural raw materials, without additives, without preservatives, without emulsifiers and flavourings, which causes that when consuming a Tacco ice cream the benefits in form of vitamins prevail and not the ones in form of fats. In the case of fruit ice creams, they not even have milk, which converts them in a healthy and refreshing alternative.

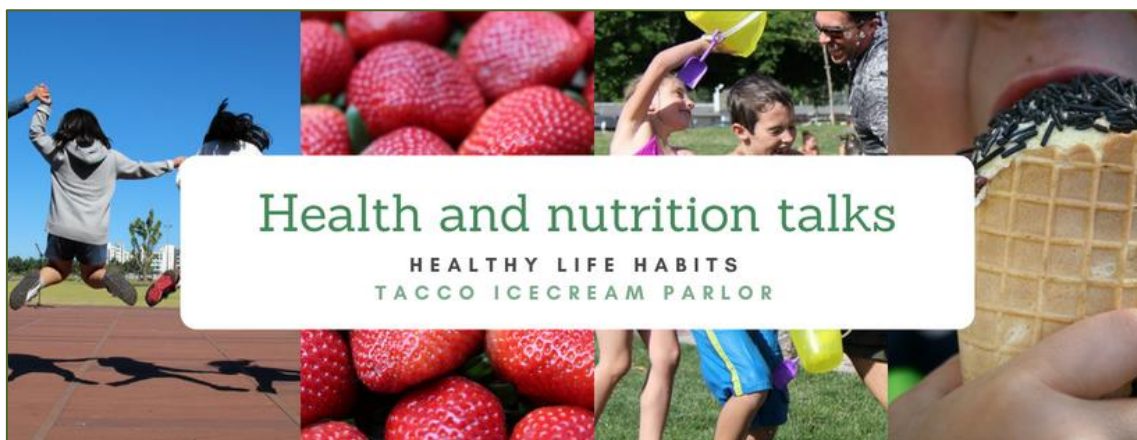
Thanks to the characteristics of these ice creams, they become products full of benefits not only in the food but also in the happiness and satisfaction they provoke when they are consumed. They can be habitually included in the diet of any person, obtaining a multitude of benefits.

The proposal consists in collaborating with projects that support the children's health, both physically and mentally. According to news published by RTVE, the self-esteem, the happiness and the reduction of emotional disorders in children and teenagers is linked with aspects of health such as food, as a study made by BMC Public Health (2017) reveals, together with the problem of childhood obesity which is currently increasing.

Since many people attribute these problems only to the consumption of high-calories and sugar meals, it is intended to create a project which promotes the healthy lives of children and teenagers, teaching how to eat in a healthy and balanced manner so as to create a society where children grow up healthy and happy. This project will be supported by the Town Hall and the Public School Virgen de Gracia from Altura. Lectures for both

parents and children will be given, since the food education and the implementation of healthy habits is about everyone.

Figure 38 : Healthy habits



Source: Own elaboration

8 TIMELINE

Table 5 : Timeline

ACTIONS	1	2	3	4	5	6	7	8	9	10	11	12
Action 1: Creation of new flavours			🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦
Action 2: Installation of the vending machine			🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦
Action 3: Creation of new cups and formats			🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦
Action 4: Creation of a web page	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦
Action 5: Create a campaign in the social networking sites				🍦	🍦	🍦	🍦	🍦				
Action 6: Create temporary offers					🍦	🍦	🍦	🍦				
Action 7: Food trucks	🍦	🍦		🍦	🍦			🍦		🍦	🍦	🍦
Action 8: Disposal of plastic waste	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦
Action 9: Redesign of the local's cabinets	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦
Action 10: Advertising poster design competition for the anniversary				🍦	🍦	🍦						
Action 11: Manufacturing of cakes workshop			🍦	🍦	🍦				🍦	🍦		
Action 12: Anniversary with the Tacco's Ice-cream							🍦					
Action 13: Active use of the social networking sites	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦	🍦
Action 14: Promotion of healthy lifestyles			🍦	🍦	🍦				🍦	🍦	🍦	

Source: Own elaboration

9 BUDGET

Table 6 : Budget

ACTIONS	WHO	BUDGET
Action 1: Creation of new flavours	Own development	200€
Action 2: Installation of the vending machine	Developed by an engineer	1800€
Action 3: Creation of new cups and formats	Own development	50€
Action 4: Creation of a web page	Developed by an engineer	250€
Action 5: Create a campaign in the social networking sites	Own development	350€
Action 6: Create temporary offers	Developed by an engineer	50€
Action 7: Food trucks	Own development	3000€
Action 8: Disposal of plastic waste	Developed by an engineer	200€
Action 9: Redesign of the local's cabinets	Own development	1500€
Action 10: Advertising poster design competition for the anniversary	Own development	45€
Action 11: Manufacturing of cakes workshop	Own development	Free
Action 12: Anniversary with the Tacco's Ice-cream	Own development	80€
Action 13: Active use of the social networking sites	Own development	Free
Action 14: Promotion of healthy lifestyles	Own development	Free

Source: Own elaboration

10 CONTROL

Table 7 : Control

OBJECTIVES	MEASURE FREQUENCY	CONTROL METOD
Attract a 15% more of new clients to the locals in a period of 10 months.	Bimonthly	People counter device in the door
Minimize to 5% the unsatisfied customers, thereby achieving a greater number of returning customers in a period of 10 months.	Quarterly	Counting complaints and claims
Increasing by 10% the presence in the social networking sites and the interactions with customers to successfully transmit proximity and confidence in a period of 5 months.	Monthly	Through the followers and the repercussion of the publications
Achieve a 20% increase of the sales with respect to the previous season in a period of 12 months.	Quarterly	Compare with the results of the previous season
Arrive at a 15% increase of the benefits regarding the previous season in a period of 12 months.	Biannual	Compare the annual results of the last year

Source: Own elaboration

11 BIBLIOGRAPHY

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