

**MARKETING CONCEPT AND ENTRY STRATEGY FOR START-UPS
IN THE BEVERAGE SECTOR – CASE OF MAKAVA**

Anita Maček¹, Stefan Tomicek², Hazbo Skoko³, Vito Bobek⁴

¹University of Applied Sciences FH Joanneum, Graz, Austria

²Alpen-Maykestag GmbH, Puch bei Salzburg, Austria

³Faculty of Business, Charles Strut University, Sydney, Australia

⁴University of Applied Sciences FH Joanneum, Graz, Austria

Purpose of this paper is to point out options how to administer long-lasting approaches in order to stay competitive, to expand markets and awareness on the part of the customer on the example of a small Austrian entity. The empirical research has revealed that in regards of purchasing behaviours, competition is deniable referring to brands, but the customers' concerns about health and product quality are in the position to achieve a competitive advantage. Another finding was that above-the-line communication were not replacing old fashioned media, as well as personal recommendation is perceived as strong influence for the purchasing act.

Key words: elderflower syrup, product niche, health and wellness beverage market.

**МАРКЕТИНГОВАЯ КОНЦЕПЦИЯ И СТРАТЕГИЯ ВХОДА ДЛЯ
СТАРТАПОВ В СЕКТОРЕ НАПИТКОВ(НА ПРИМЕРЕ МАКАВА)**

Анита Мачек¹, Штефан Томичек², Хазбо Скоко³, Вито Бобек⁴

¹Университет прикладных наук FH Joanneum, Грац, Австрия

²Alpen-Maykestag GmbH, Зальцбург, Австрия

³Факультет бизнеса, Charles Strut университет, Сидней, Австралия

⁴Университет прикладных наук FH Joanneum, Грац, Австрия

Цель данной статьи – указать варианты управления долгосрочными подходами с целью сохранения конкурентоспособности, расширения рынков сбыта и повышения осведомленности со стороны заказчика на примере небольшого австрийского предприятия. Эмпирическое исследование показало, что в отношении покупательского поведения конкуренция отрицается по отношению к брендам, но забота клиентов о здоровье и качестве продукции позволяет достичь конкурентного преимущества. Другой вывод заключается в том, что коммуникация «над чертой» не заменяет старые средства массовой информации, а также личная рекомендация воспринимается как сильное влияние на решение о покупке.

Ключевые слова: сироп из бузины, продуктовая ниша, рынок оздоровительных напитков.

In general this paper is divided into two parts. Firstly a theoretical part will provide the reader with knowledge about the topic discussed, followed by the empirical part. The aim of the theoretical part is to bring the reader in the position to understand the necessities one is dealing within the beverage industry, referring to entry strategies and marketing concepts. Therefore a chronological build up is chosen starting with product related issues and ending up in communicational matters. In order to do so contact to the industry will be established in order to focus on relevant issues. This will be mainly done by the founders of the chosen sample entity in a formless manner. The purpose of this is to understand the situation within the market and powers acting within. In the empirical part the theoretical issues are brought in line with key points mentioned by the founders. To work out a customer aligned marketing concept and entry strategy a survey has been run in order to find out what is needed and necessary from the customers' point of view.

This survey has been distributed in Austria as well as in the Netherlands to take the international approach of the paper. The reason why the Netherlands is chosen is that the population of the Netherlands is due to its history of various world-wide cultural influences.

Research question and research

We set the following research questions:

- 1. Which kinds of product characteristics are needed to convince the customer to buy beverages?*
- 2. Which kind of distribution is needed to sell a product in a sustainable way in regards to market expansion?*
- 3. What kind of media should be used to create awareness of products?*
- 4. Does brand image has a significant impact on the purchasing behaviour?*

The overall research analysis is defined within the scope of exploratory research as the major emphasis is on the discovery of ideas and insights. It is chosen to apply a mixed research analysis as it is perceived as "broadening and strengthening" the concerned study and hence most suitable for the case.

The Company Makava and their Product Makava Ice Tea delighted

Makava is a very small entity with seven employees including management. Each employee in organisation is accountable for their areas of work in accordance with the definitions in employment agreements or the act on the classification of assignments and duties and in compliance with these rules (Horvat, Lipičnik, 2016, p. 31). Management of a company must establish a good

as business process structure in order to achieve its business objectives (Horvat, Mojzer, 2019, p. 11). The business is dealing with is settled within the beverage industry. The kind of product offered by them is a ready to drink Ice Tea. Ready to drink is defined as a beverage which does not long for any more handling and adaptation. The company Makava was founded in 2004 and is named after the Kava-root. The legal appearance is based on a civil law partnership. Nevertheless it experienced a steady progress concerning quantity of sales, targeting an output of already 200.000 litres in 2011, which is about 600.000 bottles a year or 1.700 a day. Concerning internationalisation, it needs to be stated that Makava is active in two more countries next to Austria, whereas headquarter is situated in Graz/Austria. Countries of activity are mainly Germany and recently the Netherlands. Till now Makava was running its business below the “radar” of the big companies, or at least appeared to them as a non-competitive company.

Extending field of operation puts Makava in the context of increased competition. At this juncture a short SWOT (Strengths, Weaknesses, Opportunities, Threats) analyses, out of Makava’s point of view, is needed to understand the actual situation of this special company.

Table 1– SWOT of Makava

Strengths	Weaknesses
<ul style="list-style-type: none"> • strong product knowledge • good relationships to producing facilities • flexibility through contract producing • flexibility through flat hierarchies • registered brand name • credibility through customer proximity • product itself 	<ul style="list-style-type: none"> • low capital base • brand awareness • more “passive” market appearance • slow market expansion (national/international)
Opportunities	Threats
<ul style="list-style-type: none"> • gathering capital through business concept • expansion assortment and sales • involvement of volunteers and friends • increased awareness through promotion • alternative to other beverages 	<ul style="list-style-type: none"> • entrance of competitors • loss of credibility due to expansion failure • bottleneck of production volume • cost-effectiveness of distribution

Source: Authors’ own design based on information of the founders of Makava and alterations by the authors

Makava has several strengths. Maybe the biggest advantage is that they invented the beverage by themselves and stand a hundred percent behind the corporate strategy and its responsibility to their environment. The sustainable produced beverage, combined with flat hierarchy allows Makava to stay rooted and staying in touch with the customers. Nevertheless their budget situation is not the best which in relation to communication activities, does hinder broad

brand awareness and decelerates speed of expansion. Due to their personalities and strong beliefs of how to do business people volunteer to support them. Furthermore, the concept is quite unusual and might bring additional financial supporters. Considering the threats, competition stands for the most relevant one. The beverage market is strongly embattled with several key players as, mentioning registered brands, Lipton Ice Tea, Rauch Ice Tea, Pfanner Ice Tea, Nestea, Sweppes Ice Tea and Arizona Ice Tea (both new competitors on the market), next to Club Mate, Bionade, and Flora-Power which are selling similar products in matters of positioning. Moreover by further expansion, production capacities might be not sufficient.

The product by itself is produced by natural and organic ingredients. Makava is keen on minimizing the environmental footprint as good as possible. Going the “green-way” they want to contribute at least their part to the social responsibility of the economy by producing as sustainable as possible.

Aligning the theory¹ to the actual situation of Makava and its product it needs to be stated that Makava’s Ice Tea delighted underlies rules of low-involvement. This is due to several facts. Firstly the consumption of the product is based on an immediate need, which mostly includes a lower demand for information. Secondly the range of selectable products is normally limited to a few. Thirdly the price of the product is comparable, or slightly higher to others out of this specific product segment.

Referring to the five points of involvement Makava delighted is well “equipped”. The product is construed to be easily understood what it is about and which features it brings along. Therefore the customer is in the position to minimize his time investment. Reading the label it appears that the product contains several positive attributes which go along with the demand for reward of consuming the product and is due to its characteristics able to express his personality. Risk cannot be eliminated almost never, because some events cannot be predicted or anticipated (Horvat and Milost, 2017). Regarding to risk of disappointment the fact is given that tastes are different and therefore displeasure is not totally avoidable by Makava. Nevertheless costs of risk are in relation to the price and the gain of new experiences quite low to not existing.

Mentioning risk of disappointment and therefore quality of the product, the Evoked set plays an important role. As already mentioned in chapter 2.1 several products appear to play in the same league. Though, this is very

¹ Plassmann 2006, pp. 194.

Wübbenhorst 2010.

Bloder 2007.

Herbst 2005, p.64 ff.

GDV 2011.

Marketing-Lexikon-Online 2011.

Seeger 2009.

Großklaus 2006, pp. 191-198.

Kotler 2006, p. 494.

dependent to the individual perception and ranking of Makava delighted. It appears that large brands like Nestea or Lipton are not considered (according to the founders) as comparable with Makava. Most relevant are more likely Bionade and Club Mate which definitely are within the cluster of the Evoked Set. In other words discernible soft drinks as Coca Cola, Nestea, Sprite and others occupy the position of Inept Set. The Inert Set could be compiled by tees or coffees and other drinks as Red Bull with energizing refreshing attitudes.

The question arises what key performances need to be covered by Makava in order to fulfil requirements of the customer. Generally the product requirements are easy to describe for a beverage. First it is needed to fulfil a specific need, as for example to quench one’s thirst. Secondly it should taste good and bring along several characters as sparkling, sweet, and chilled. Thirdly could be the surprise of taste, way of production, unexpected time of enjoyableness and others. As in many other cases those requirements are different from individual to individual and therefore somehow unpredictable concerning the product standards. Makava delighted fulfils all criteria. Makava Ice Tea is produced out of fresh-brewed tea by using a hot bottling process. It consists three times more tea than other Ice Teas. The beverage is composed by mate, black, white tea, some lemon elderberry juice, which are all produced organically. Due to the importance of teas to the product some facts are relevant which might be able to be used for USP as well UAP and could be listed as delightful requirements. Table 2 shows important characters of the ingredients.

Table 2 – Effects of the Ingredients

Ingredients	Effect taking characteristics
Mate	<ul style="list-style-type: none"> • against hunger • physical and mental weakness • coffin containing • anti-aging • improvement of endurance and concentration • euphoric emotions through Theobromin
White tea	<ul style="list-style-type: none"> • antioxidant • coffin containing • obstructive effect on the creation of fat cells • decrease of fat cells
Roiboss	<ul style="list-style-type: none"> • heavily antioxidant • source of electrolytes (minerals, magnesium) • prevents overacidification and muscular spasms • positive effects on serotonin (mood, cardiovascular system)

Sources:
Was in weißem Tee steckt (2009)

Weisser Tee wirkt auf Fettzellen ein (2009)
Liel M., Natur- und Alternativmedizin (2009)
Mate – mystisch und exotisch (2010).

Learned about the ingredients of Makava Ice Tea delighted, packaging will be contemplated. The founders decided to package their product in glass, to be more precise in a 330 ml container. The reasons therefore are numerous. Starting from the production, other materials as plastic and tetra pack would possibly not survive the hot bottling process of the beverage. Further on the business concept to produce a stylish and especially sustainable beverage limits the selection of available containers. Due to the reusable characteristics of glass it is the most long lasting container going along with the production. Nevertheless it should be mentioned that carton based packages are the most, whereas cans are the least sustainable (Hüthing, 2009). The material glass is experienced as a clean one and its tracing attributes allow a direct view on the product. This allows Makava to stress out the product specific colour, which is given by the higher content of tea. Further on, especially valid for the beverage industry, glass is received through haptic contact tangentially as cold. Additionally products packaged in glass are understood as higher quality. To this issue it also should be noticed that glass is not changing the taste of the product due to its chemical-physical neutrality. Regarding the volume of the container, it needs to be stated that their product is sold in bars and coffee houses over the counter. In order to support convenience it appeared, from the founder's perspective, to be the best container concerning volume, style, ease of usage and price.

The appearance of the container was properly planned in order to make the product fit to demands of physical appearance. Planning of the value is important. The financial plan is the internal control in the planning of financial resources (Horvat, 2017, p. 165). Visualising the product's content to the customer is quite well converted by Makava. Makava decided to support the product by designing a distinguishable label. It should support and symbolize the anticipated feeling of happiness and brightening effect by product consumption through a sun, which appears to happily enjoy Makava. On the backside additional information are provided. As one can see, the bottle label is not overloaded. This simplicity could be interpreted as that the product by itself is in the centre of the label's focus. Referring to the list of ingredients, Makava decided to focus on the stimulating and natural effect of the Ice Tea. According to the founders, it is the first tea based beverage on the market with a stimulating effect on the physics of the customer, whereas the only hint is the word delighted. Otherwise, Makava Ice Tea has several more USPs to its disposal. At the moment Makava does not exhaust the most of them, though possibly would fit to their image. This is out

of the author's perspective also given concerning the outstanding fact that the product contains more tea than the competition. Regarding the UAP Makava launched a step away from the fair trade image. This, stated by the founders, is due to the fact that Makava has decided to shift their segmentation group towards mass market. Nevertheless it could be somehow mentioned that it contains only ingredients out of organically cultivation, whereas the former would be more part of USP. Moreover Makava's UAP is to signalize the customer that purchasing and consumption of their product brings liberty, happiness and recovery through a most delicious, sustainable way by justified financial effort.

Makava Ice Tea possesses due to the product characteristics and market share a combination of several positioning strategies. It appears to have, yet, a small turnover compared to the competition, though it is recognized by the customers in areas where it is sold. Due to its smaller market coverage a higher share of image recognition is given. Therefore the uniqueness of the product is well understood and its benefits stick out. It is already well perceived as a stimulating, refreshing beverage which, out of the customer's point of view, is very tasteful. This statement is based on several oral interviews in locations where the product is sold and as well experienced by the author himself. This implies that this USP, given by Makava, is quite well established within the market. Nevertheless it, due to its market coverage the brand is placed as a niche product, regarding the fact that it still is Ice Tea. The innovation of a stimulating Ice Tea allows more or less no other positioning. Furthermore, due to this, Makava is a first mover with all its benefits and disadvantages. In order to expand its market share the idea of Makava is to operate in a manner of non-confronting. This allows Makava to work below the radar of interest by big companies.

Makava's actual situation concerning Segmentation

The environmental selection of new markets via hard data is maybe one of the weaker distinctive points of Makava. Due to its turnover and company size, they stated that they do not focus on whole countries primarily - it shall be stated that at the moment Makava's only export is in two countries, Germany and the Netherlands. Their attempt is to go to cities of significant interest to them. As they want to penetrate the markets more towards the stimulating USP approach, they tend to places where higher activity concerning night life and coffee house culture is given. One of the founders described their approach as the following: "We want to go where we feel good ourselves". This is going along with their style and could be stated as a strategy as well. Nevertheless purchasing capacities and total population should be considered as well in order to estimate the potential sales regarding the effort to go into this market. Though Europe is considered as rich, significant differences might occur on a municipally

graduation. Nevertheless, intelligence gathering to evaluate new markets is on an urban base more time intensive, due to the comparison between several cities and the availability of data.

To their advantage is that by the creation of the European Union, national borders and tariffs are mainly abolished and legal restrictions are most of the time adjusted within the European Union. This is of special interest in case of market expansion in its diverse manners.

Makava's segmentation approach is to segment the total population is more or less a socio-demographic approach. Nevertheless they combined it with another method. The sinus milieu model was used to figure out their first target group. Though, this was more related to their very start of the business and at that time product positioning. This concept concerning target group segmentation is, according to the founders, succeeded.

Makava's actual Situation concerning Entrance and Distribution Strategy

Makava's situation and related decisions concerning the market presence is till now rather clearly arranged. As mentioned before, Makava is only present in two foreign markets, Germany and the Netherlands, next to the domestic market Austria. According to the founders their approach is not to conquer the whole nation, but cities which are to their interest. Therefore it can be stated that they are not following a mere sprinkler strategy. Though, it could be interpreted as such, as they decide to go to several cities after the entrance in one national market. Nevertheless till now, seen in national bases, they follow the waterfall strategy, which is not yet construed to be concentric. From a time perspective it is obvious that they decided to go for a sequential expansion for nations, using diversification for their urban strategy. According to the founders a stronger penetration of the markets (nation covering) is hardly possible to achieve, due to their limited resources and capacities. Furthermore going sequential is extending the product's lifecycle and enables Makava to foster their market position, as they are exploiting their First-mover position.

The situation of Makava delighted in regards to methods of distribution is rather complex. Due to capabilities their selection set to distribute is very limited by options. Due to their limited human resource they are not really able to deliver the customers directly. They only do it occasionally within the near surroundings. Throughout Europe they decided to outsource their distribution and therefore underlie strongly the powers of the market participators, which they have to accept. Another possibility would be to join with another producing company. Makava entered cooperation with Absolute Vodka and Jägermeister, but only in an advertising approach. Nevertheless they try to sell as well out of their office, which would be the only way to avoid the dependency of the distributors.

In that matter Makava's focus to distribute their Ice Tea is set on indirect distribution. Although all started with direct distribution performed by the founders. Direct selling is nowadays faded into their background and is only done by selling out of their office and Web shop. Actually their only way of direct distribution, in the meaning of going to the customer, is done by one of the entrepreneurs through trying to bring some whole sellers into the boat, as well as convincing retailers to list Makava Ice Tea. It is therefore obvious that they do not straight serve the end customer, but want to reach them through intermediaries. In order to penetrate larger markets, to overcome geographical barriers and to take advantage out of local reseller's and wholesaler's knowhow, focusing on indirect distribution is their only way to achieve proper market coverage without running into high financial efforts. Makava is especially picking wholesalers who have significant knowledge about the gastronomy sector, being their preferred key and constituent part in matters of penetration and point of sales. Examples for instance are "GetränkeOase", based in Berlin and "Biogast", distributing throughout Austria. Retailers, mostly out of the organic or "alternative" segment, are listing Makava as well. Taking Makava's homepage as a reference, where all point of sales are shown, their focus is set on bars, clubs and coffee houses. Special forms of distribution are till now not considered.

Makava's actual Situation concerning Communication

In general Makava is not using all available tools. Though, Makava has discovered several ways they like to communicate with the customers. In this matter, according to the founders, they neglect above-the-line communication styles totally, because of their limited budget. Focusing on below-the-line advertising, their main instrument is the Web (<http://makava.at/>) and word-of-mouth. In respect to their internet appearance the author found out that by entering the word Ice Tea Makava is not found on Google and also not by searching for brands. Makava was found in combination with words as stimulating and naturally. The use of social media is in their main focus. They are represented in Facebook (<http://www.facebook.com/makava>) is listed on 3rd place - searched in Austria by the key word ice tea) and Youtube with videos and pictures. The style of their inputs is aligned to the suggested image and designed in a funny way.

On the other hand they were not represented in any blogs or customer rating, searched by the authors. Furthermore Makava is heavily placing reliance upon word-of-mouth advertising. According to the founders this works quite well, as their product speaks for itself. By asking customers in clubs about the product, the author was surprised that customers were enthusiastic about the beverage and said that they are recommending the product to their friends. Makava also is sponsoring several events mainly in Graz and Austria and is

realising one event-marketing in Graz as well. Guerrilla Marketing on the other side is not part of their portfolio. Concerning the use of Public Relations, Makava is not buying any place. It was mentioned several times in small and medium newspapers and magazines.

Regarding customer binding activities, Makava does not yet have installed a proper Key Account Management. Their business does yet not demand for such a programme. They are still in an up-building phase and therefore need to treat all customers the same. But they do have a Customer Relationship Program. This, though, is more designed and meant to collect data about the customers. Through software they manage to visualize all important data, as deliveries, advertising status and awareness of the product in respect to be a reliable and competent business partner.

Empirical Marketing Approach to Makava Ice Tea - Consumption Behaviour Survey

In order to work out a marketing concept for Makava a quantitative designed survey was conducted. One has to consider that the outcome of the survey is not representative to the total population of each nation and their participation. The inquiry was carried out in Austria and the Netherlands. The questions are related to the participants general consumption of beverages. All response options were predetermined but not obligated to answer. The reason to design questions as not mandatory was that the participants should not be seduced to give wrong answers. Thus the possibility was created to answer questions in a most truthful way. Nevertheless the return was significant. In total about 200 participants were counted within two weeks. The negative side effect of constructing the survey as feel free to answer was that about 80 returns contained not sufficient processable data. In the end 112 valid records were counted and more than 80 individual questions were asked. The survey was not particularly designed to the Makava Ice Tea beverage. The reason therefore was that a general trend should have been figured

The survey by itself was split up in five main topics. First of all it was demanded to find out the socio-demographic characteristics of the participants. The focus hereby was to collect relevant information as income, mind settings, occupation and others in order to link them with customer's behaviour. Customer's attitudes were split into four sections, whereas each was subdivided in further relevant issues. Questions were related to product awareness, being asked where the customer discovers products and new products the first time via media or in relation to locations as bars, coffee houses and others. This was done by ranking of pre-formulated answers. Further on it was of interest which kind of beverage the customer is consuming. Several product characteristics were provided, whereas it was up to the interviewee to scale the intensity. Regarding

to the beverage, questions were asked which kind of incentives and product attitudes, as health and image, were of interest to the interviewee. This was assessed by ranking pre-formulated answers. Moreover, it was of interest which packaging container is preferred in which situation. Situations were stated as on the way, in public locations (bars, discotheques,..) or at home. Besides it was of interest if environmental considerations would influence the purchasing act – also in relation to deposits for containers. In this matter, a ranking was used to figure out preferences. In order to get into contact with the customers and formulate a proper communication strategy importance of media was covered by the survey. The participator was hereby ask to rank the perceived importance and furthermore to state the frequency intensity by scaling his usage in weekly and daily section.

To sum it up, the most important outcomes of the survey are that people do not care that much about ecological issues but are highly interested into the quality of the product and into their health. Besides, interviewees were not interested into any kind of incentives as discounts referring to beverages. In regards to awareness it was figured out that advertising by internet, others than... and social medias is not sufficient enough to create a proper alertness to products and differences occurred between the two nations concerning usage and frequency of media as well as in regards to age and income. Referring to location of first purchase it was found out that the participators do by far buy in supermarkets, whereas public places were ranked in the average positions. Concerning the packaging material it was figured out that glass was perceived only in public places as a proper packaging.

Conclusion

To sum it up, the main findings of the research in relation to the research questions could be stated as the following out of the theory used and survey processed.

Concerning the research question what kind of product characteristics are needed to convince the customer to buy a beverage and its linked hypotheses the following could be recorded: Customers are not significantly strong clusterable by their socio demographic characteristics and therefore this hypothesis is not verified. The questionnaire also expressed the opinion of the participators that brand image is not important. This could be related to the hypothesis that the quality of the product is the main reason for a purchasing act. Individuals tend to prefer quality instead of brand image. Concerning quality in general, all participators stated that the quality of the product has a significant impact of the purchasing decision. In regards to health concerns all participators stated more or less that it is of significant importance to them. The only finding within the survey was that the younger the participator the less is the importance of health issues, but in weak shape. Nevertheless a finding was that males tend

to prefer stimulating beverages more than females, whereas all participants argued that beverages with high fruit content are preferred. On the other hand sugary beverages were perceived as unattractive to the customer. Continuing with the hypotheses that wrong packaging is hindering sales it can be stated that this is more than true. According to the survey customers do have strong preferences aligned to their actual situation meaning being on the way, staying in bars and at home. A change in their behaviour was also not found mentioning ecological issues. In regards to emotional connectors of beverages it appeared that beverages have no significant linkage to the perceived emotions on part of the participants.

Picking up the question of distribution participants stated that it is not possible to create strong sales without using mass market distribution presented by supermarkets. The vast majority stated that this is their preferred spot of purchase. Therefore the hypothesis of avoiding this kind of POS was rejected in a formidable way. On the other hand convenience stores presented by gas stations were not perceived as a location for first purchase in a positive manner. This might be related to the pricing structure of them.

According to the question which kind of media should be used to create awareness on part of the customer the following findings occurred. Although internet and social media are used often the media TV is still the best one to create awareness. This is backed by the senses of human kind and features brought in by TV. Nevertheless in general internet based applications are important but do not replace above-the-line media. This was seen throughout all socio demographic characteristics of all participants. Furthermore it was interesting to see that word-of-mouth is perceived of the second best method to create awareness. This was stated throughout all socio demographics as well, but men do tend have a slightly higher sensitivity to it.

Taking this thesis as a backbone, future empirical studies could deal with the question how to further minimize cost intensive TV product awareness creation towards word-of-mouth recommendation in order to limit financial efforts. Furthermore other kinds of distribution could be spot, referring to contractual production in order to minimize distances. This would be especially of interest in regards of decreasing fuel supply and increasing prices.

Literature and sources

1. Bloder, A. (2007). Das Kano-Modell, Seminararbeit a.d. Karl-Franzens-Universität Graz, Graz; last retrieved from http://www.uni-graz.at/innoxwww_qm_seminararbeit_bloder_20071220.pdf
2. GDV (2011). Transport-Information-Service: Funktionen der Verpackung. Retrieved from <http://www.tis-gdv.de/tis/verpack/funktion/funktion.htm>

3. Großklaus, R. (2006). Positionierung und USP: Wie Sie eine Alleinstellung für Ihre Produkte finden und umsetzen. Wiesbaden: Betriebswirtschaftlicher Verlag Dr. Th. Gabler.
4. Herbst, D. (2005). Praxishandbuch Markenführung, (p. 32). Berlin: Cornelsen Verlag.
5. Horvat, T. (2017). Auditing international controls in financing preschool public institutions : evidence from Slovenia. *The USV annals of economics and public administration*, 17(26), pp. 161-170.
6. Horvat, T. and Lipičnik, M. (2016). Internal audits of frauds in accounting statements of a construction company. *Strategic management*, 2(4), pp. 29-36.
7. Horvat, T., and Milost, F. (2017). Internal Audit in the Financing of Companies. In I. Rižnar& K. Kavčič (Eds.), *Connecting Higher Education Institutions with Small and Medium-Sized Enterprises* (pp. 95- 116). Koper: University of Primorska Press.
8. Horvat, T. and Mojzer, J. (2019). Influence of Company Size on Accounting Information for Decision-Making of Management. *Našegospodarstvo/Our Economy*, 65(2), pp. 11–20. DOI: 10.2478/ngoe-2019-0007
9. Hüthing (2009). Neue Verpackung: Neue Ökobilanz vergleicht die Verpackungsarten. Retrieved from <http://www.neue-verpackung.de/texte/anzeigen/4467/Neue-OEkobilanz-vergleicht-die-Verpackungsarten-Dose-Glas-Karton-und-Standbeutel-Material-und-Gewicht-entscheiden-ueber-Umweltvertraeglichkeit>
10. Kotler, P., & Bliemel, F. (2006). *Marketing Management - Analyse, Planung, Verwirklichung* (10th Ed.). München: Pearson Studium.
11. Liel, M. (2009). Natur- und Alternativmedizin: Rooibos Tee und seine Wirkung. Retrieved from <http://www.suite101.de/content/rooibos-tee-und-seine-wirkung-a65521>
12. Marketing-Lexikon-Online (2011). Unique Selling Proposition. Retrieved from http://www.marketing-lexikon-online.de/index.php?option=com_content&view=article&id=232:usp&catid=1:lexikon
13. Mate – mystisch exotisch, Wundermittel (2010). Retrieved from <http://www.wellness-gesund.info/Artikel/10834.html>
14. Plassmann, H. (2006). *Der Einfluss von Emotionen auf Markentproduktentscheidungen*. Wiesbaden: GWV Fachverlage GmbH.
15. Seeger, H. (2009). *Verpackungsmaterial, Praxisbuch Packaging*. München: FinanzBuch Verlag GmbH.
16. Was in weißem Tee steckt (2009). Retrieved from <http://www.weisser-tee.com/koffein.html>
17. Weisser Tee wirkt auf Fettzellen ein (2009). Retrieved from <http://gesuender-abnehmen.com/abnehmen-tipps/weisser-tee-fettzellen.html>
18. Wübbenhorst, K., Esch F.-R. (2010). Evoked Set. Retrieved from <http://wirtschaftslexikon.gabler.de/Definition/evoked-set.html>

