Open the bar and let the chicks manage¹

Abre a porta do bar e deixe as "Mina Gerenciar"

Breno de Paula Andrade Cruz

This real case of young entrepreneurs in small, medium and large cities in Brazil initially presents the conflict of generations and ways of seeing the world of an entrepreneurial feminist daughter and a sexist, religious and conservative father in a city in the countryside of Minas Gerais (Brazil). Amanda decides to put her love for cooking into practice and open a small restaurant/pub. After clarifying her ideas to her father and financial provider, Amanda has to deal with her father's attempt to stop the opening of her bar. The young entrepreneur needs to define her business, considering: (a) the type of restaurant and the gastronomy trends to follow; (ii) the visibility of her transgender cousin at the bar; (iii) the target audience, location and market segment or niche; (iv) the SWOT Analysis; (v) the BCG Matrix; (vi) the menu; (vii) the break-even point from the menu presented; and (viii) the possible change of the name thought by the entrepreneur..

Keywords: Strategic Planning; Entrepreneurship; Business Plan.

Esse caso real sobre jovens empreendedores em pequenas, médias e grandes cidades no Brasil apresenta inicialmente o conflito de gerações e modos de ver o mundo de uma filha feminista empreendedora e um pai machista, religioso e conservador em uma cidade do interior de Minas Gerais. Amanda decide colocar em prática seu amor por cozinhar e resolve abrir um restaurante. Após esclarecer suas ideias ao seu pai e provedor financeiro, Amanda tem que lidar com a tentativa de seu pai impedir a abertura do seu bar. A jovem empreendedora precisa definir seu negócio, considerando, por exemplo: (a) o tipo de restaurante e a tendência na gastronomia a seguir; (ii) a visibilidade de sua prima transgênera no bar; (iii) o público-alvo, a localização e o segmento ou nicho de mercado; (iv) a Análise SWOT; (v) a Matriz BCG; (vi) o cardápio; (vii) o ponto de equilíbrio a partir do cardápio apresentado; e (viii) a possível troca do nome pensado pela empreendedora.

Palavras-Chave: Planejamento Estratégico; Empreendedorismo; Plano de Negócios.

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The Feminist Only Child of a Conservative Father

Amanda, 23, is a young graduate in Food Engineering from the Federal University of Viçosa (UFV), in Minas Gerais. Being considered a questioning person, the citizen of Viçosa believes in gender equality and defines herself as 'a Feminist, Mineira (from Minas) and Beer Lover' on digital platforms. Amanda was born in a home full of love, as the result of a pregnancy planned by her parents Thadeu and Carmen - who were late parents (aged 40). As an only child, Amanda has always had access to higher standards of education and consumption provided by an upper middle class family in a rural city. Her father, a nearly retired university professor, opened a savings account as soon as Amanda was born and monthly deposited 20% of a minimum wage until she graduated from the university. With the amount of approximately 120 minimum wages available on her account at the age of 23, Amanda decided to put aside her technical studies and invest in what she loves: cooking. But the young feminist now has the counterpoints of a traditional and controlling father who insists on conservative, sexist and religious opinions about her future venture.

In her undergraduate education in Food Science and Technology at UFV, Amanda started to become interested in cooking when she learned about food preparation and packaging techniques. Amanda started with the bakery, taking brigadeiros (chocolate sweets) and cakes to celebrate the birthdays of her classmates – and, as she was always successful, she ended up receiving the nickname "Amandinha Gourmet". Becoming very excited, the young woman also started to garnish the class barbecues and gained even more admiration from her classmates. Due to the influence of friends and some family members, Amanda signed up to participate in the television program Brazil's Master Chef, making to the regional tryouts, but not proceeding to the national tryouts in 2017.

As a young feminist woman, Amanda goes through some generational issues with her father and some members on her father's side of family who are extremely religious. From an early age, Amanda has questioned the posture of her mother – a submissive housewife who meets the needs of a providing father, treating him like a king in the Middle Ages when he gets home from work and sits on the couch.

Besides, as the only man in the house, Thadeu always feels entitled to give the final say on any matter. Being very independent and able to support herself, Amanda has to face the conservative and sexist ideas that are presented by her father whenever they talk about the possibility of opening a gastronomic enterprise in Viçosa.

Amanda has not yet decided whether to act in a niche or in a market segment. Believing in gender equality and considering the sexist context that the country has always presented, the young entrepreneur thinks about opening a 'Bar das Kahlo' - a reference to the famous and emblematic Frida Kahlo. His father no longer likes the idea because he assumes that a bar should be frequented more by men than by women; and, also, for thinking that if it is a bar for women the decoration should be all pinkish and feminine. While her father believes that the pink color is a reference for girls and blue is a reference for boys, Amanda fights to avoid these ideas as she considers them outdated and that need to be individually reviewed by people in their daily lives.

Mr. Thadeu's opinions regarding the decoration of 'Bar das Kahlo' is not even as important as the discussion regarding the presence of Tiffany in the kitchen of the Bar. Tiffany is Amanda's cousin from her mother's side of family and has always been isolated due to her gender-related choices. Tiffany, 25, has been Amanda's closest cousin since she was a child and because they did not have siblings, they were raised as sisters due to the close relationship of their mothers. Thadeu is still unable to respect Tifanny as a transgender woman. Up to the age of 17 Thiago lived as a cis man - one who recognizes his gender identity considering his biological condition (AULTMAN, 2014). From the age of 18, when he moved to Belo Horizonte (MG) to study, Thiago no longer identified himself as a cis man and chose to start the hormonal transition process, becoming a transgender woman from the age of 20. Tiffany graduated in Tourism and Hospitality, and, like Amanda, loves to cook. It is unanimous among friends and family that Tiffany has a "blessed" hand in the kitchen. Thadeu's religious and conservative bias has generated heated discussions between him and his daughter, as he considers that having "(...) Tiffany at the bar is absurd. She is a nature freak!"

Unlike many transgender women who turn to prostitution to support themselves economically (GIONGO, OLIVEIRA-MENEGOTTO; PETTERS, 2012) and to make the physical changes in their bodies, Tiffany had the possibility that few transgender women in the country had: their parents have supported her since adolescence. In addition, the harmonization process was carried out by the Unified Health System (SUS). Tiffany is now in a situation where many transgender people are in Brazil: unemployed. Although gastronomy, the entertainment and beauty industry are the segments that most absorb transgender people in Brazil (FERREIRA, 2009), prostitution for transgender women ends up being one of the options due to the school dropout in adolescence because of violence that these people suffer (GION-GO, OLIVEIRA-MENEGOTTO; PETTERS, 2012). As a result, these people enter the job market with a gap in their education and fewer opportunities to compete for more elaborated jobs.

As Gastronomy is an area with greater acceptance by transgender people and although there are qualification projects for this audience, such as TransGarçonne - a project to extend the undergraduate degree in Gastronomy to train transgender people to work for the areas of coffee shops, bars and drinks (CRUZ et. al, 2020), formal employment is still a difficulty for these people. Amanda knows this reality because she is practically Tiffany's sister, but her father ignores it and continues to attack Tiffany. In the last conversation with her father, Amanda was very assertive:

- Dad, if you decided to start a savings account for me when I was a baby and made monthly deposits, the choice was yours and Mom's. As if she has decided anything, right !? (Irony). You took the risk 23 years ago to fulfill a dream. You didn't have to pay for college or high school for me. I didn't give you any trouble because I always liked to study.
 - I agree, dear. We are proud of you. (interrupted Thadeu).
- So, dad ... the money is in my account. I could just take it and travel around the world, take a gap year or disappear! But I want to have my own bar. I am grateful for everything, but I can support myself now.
 - But a bar is a man thing, my dear!
- Dad, please, listen to yourself. Sometimes you do not act like a university professor. What a narrow-minded man you are!
- I don't want my students to joke around, saying: "Ah, I got drunk at your daughter's bar ... And what a daughter, huh, professor!?". What am I going to say at

church? That my daughter now owns a bar? And that there is a "fake woman" cooking there! Aren't fake news enough? It is too modern for a country city, love! You can travel with this money ... take a postgraduate diploma. This bar environment is just not for you!

- Dad, here's the thing (irritation): you have two options. Either you open up your mind and help me out or you can sue me to get this money back. Just remember this money is in my account, with my ID and my data.

Witnessing that discussion, feeling that high level of stress, Dona Carmen was astonished, but she did not take sides. Amanda knows that she cannot fulfill her father's wishes due to her beliefs as a woman and feminist. Her entrepreneurial profile and charisma increasingly motivate her to continue understanding her possibilities as a future owner of a gastronomic enterprise. And so, she continued to research to understand the market and the characteristics of Viçosa concerning Gastronomy.

Characteristics of a University City in Minas Gerais

Viçosa is recognized in the Zona da Mata region of Minas Gerais as a city with a vocation for Higher Education. Since the creation of the School of Agriculture and Veterinary Medicine (Esav) in 1926, and later being elevated to the rank of Federal University of Viçosa in 1969, the city of Viçosa has always had a strong relationship with the university. The movement of teachers and students in the city stimulates local commerce - whether from a formal perspective (renting properties, bars and restaurants or private education) or informal (housewives who wash students' clothes and clean the students' dorms). At the end of the second decade of the 21st century, in addition to UFV, Viçosa has three other higher education institutions. According to the IBGE, in 2018 the city had an estimated population of 78,286 inhabitants, an average monthly salary of three minimum wages and an estimate of 30.8% of the total employed population – with a formal job (IBGE, 2019).

The vocation to be a university city, as well as Ouro Preto, Lavras and Alfenas, also helped to build another important characteristic that makes Viçosa relatively well known due to Teaching and Research: Doce de Leite Viçosa (Dulce de Leche). Due to the pursuit of excellence through scientific research at UFV, Doce de Leite Viço-

sa received the award for the milk-based sauce in Brazil for several years in a row. This award highlights how demanding the Minas citizen is with dulce de leche and how scientific research at a public university can contribute to improve a product.

And if there are those who say that Minas Gerais cuisine is rich in mixtures and flavors, Viçosa ends up being influenced once again by the university context due to (i) graduation parties and (ii) a possible craft beer site that started in the region and it has been structuring itself according to the demand and the production of knowledge in the area.

Regarding gastronomic ventures, graduation parties at UFV and Coluni (UFV Application College) are historically recognized in the city and the region due to the quality of the food, the glamour of these events and the amount of alcoholic beverages. Throughout almost 100 years, this context made the opening of buffets and other services possible, aiming at meeting this demand for graduation parties at UFV, Coluni and now at private institutions and high schools in the city.

Likewise, still associating Higher Education and its influence on gastronomic enterprises in Viçosa and region, the city begins to have its first producers of craft beers. This context is due to some characteristics. The first is based on the impact that the knowledge generated at UFV has on local entrepreneurship. The Chemistry department at UFV operates in Research, Teaching and Extension with regard to the production of craft beers; that is, training can have an influence on entrepreneurs who are former students of UFV or on locals. There is also a process of transforming food into gourmet items (in Brazil we call it gourmetization) in society as a form of social distinction (BOURDIEU, 1979) through status. The craft beer in a way contributes to the process of social distinction because it is more expensive and because it has tasting characteristics that allows it to differentiate those looking for status as well as pleasing those looking for characteristics of a good beer. And, considering that Viçosa is a city with a low cost of living for university professors from a public institution, there is the possibility of operating in this market segment with higher quality beers.

Like Higher Education, beer seems to be part of Viçosa's daily life - not just because of the fame of heavy drinkers that people from Minas Gerais carry. Viçosa is also recognized for its beer - events (with alcoholic beverages) held by the undergraduates to raise money for the luxurious graduation parties. The university envi-

ronment has been discussed in the light of alcohol consumption in some studies and the university student consumes alcohol both as a strategy to interact with a group (DÁZIO; ZAGO; FAVA, 2016) and because they are from other cities and are distant from their families (PEDROSA et al., 2011). Therefore, alcohol consumption can be the beginning of an addiction to other drugs.

This context of parties experienced by students and local residents of Viçosa began to present some dysfunctions, which are: (i) the increase in the number of thefts in the city streets at night; (ii) murders of people involved in drug trafficking; (iii) disappearance and homicide of students after parties; and (iv) students producing marijuana or selling synthetic drugs. In addition, residents have blamed the mayor for the lack of supervision of student excesses after or during parties - from the volume of the sound, to the cleanliness of the city and the vandalism of public and private property.

Concerning diversity, a change of standards in the city in relation to the LGBTQI⁺ public should be highlighted. For a city in the countryside of Minas Gerais, a provincial state and with the famous expression "of the traditional Family from Minas", these people have taken the streets of Viçosa. In this context, views of conservative ventures that discriminate against this public can encourage consumers to boycott, as already pointed out by some studies regarding corporate social responsibility (CRUZ, 2017), politics (COSSIO-SILVA et al., 2019) and sustainability (NGUYEN et al., 2018).

Trends in Gastronomy and Types of Restaurants

The context and possibilities of a university city, even with its dysfunctions, has motivated Amanda to structure the idea of 'Bar das Kahlo'. Amanda has read a lot about gastronomic ventures and life seems to be generous with her. Amanda went to Super Rio ExpoFood and at this event she met chef Laura Kyoko, professor of the BA in Gastronomy at UFRJ and asked her about trends in Gastronomy. The gastronomy specialist pointed out 10 possibilities for Amanda to look for business opportunities with regard to the preparation or types of ingredients, as shown in Chart 1 after Amanda's notes about that conversation.

Chart 1 Trends in Gastronomy.

Trend		Characteristics
1	Dish Design	The visual aesthetics of food presents itself as an important component in the consumption experience.
2	Small amount of food	With the influence of French cuisine, dishes with a small amount of food are considered in the tasting menu in order to impact sight, smell, touch and taste.
3	Vegetarian	It excludes all types of meat. The amount of people who share this ideology and search for products with these characteristics has increased.
4	Dishes without allergenic ingredients	Dishes that use gluten-free, lactose-free, crustaceans-free and soy-free items.
5	Molecular cuisine	The knowledge of Chemistry and Physics is used to process food and promote greater interaction of the human senses with the food.
6	Dumplings	Dishes that avoid frying, with the influence of Chinese cuisine.
7	Integral use of food items	All food components (peels, seeds or leaves) are used in order to minimize waste and respect sustainability
8	PANCs	Unconventional Food Plants (PANCs) as native, wild or autonomous plants that have been historically disregarded in the preparation of dishes – for example, the bitter and wild watercress.
9	Finger food	Type of food served in a way that you can eat with your fingers, like snacks, nachos and grilled skewers.
10	Street food	This type of food has been presented through food trucks, being an alternative for customers who choose proximity and agility.

Source: eelaborated by the author.

According to the Chef and professor of Gastronomy, Laura Kyoko, Amanda needed to be clear about what type of restaurant she wants to open. It is not enough just to have an idea and follow a certain trend. In the chef's words, "it isimportant to

align the trend to the type of restaurant you want. If it is not clear to you, no matter how knowleageable you are about the market, the chances of failing are huge." Therefore, Amanda read the book *Management Technologies for Restaurants* and learned a little about the types of restaurants – which are summarized below in Chart 2.

Chart 2 Types of restaurants.

Trend	Characteristics
Traditional	It has an extensive menu in order to serve an eclectic audience (from children to the elderly) and unsophisticated.
International	It brings a menu with dishes from different countries to serve different people from different parts of the world.
Gastronomic	The chef who is in charge works creatively in the preparation of the dishes. It is an elegant and sophisticated environment.
Specialties	It has a restricted menu specialized in a specific (i) product, (ii) form of preparation or (iii) country, area or region.
Grill	Specialized at grilled food.
Self Service	It presents fast and varied food and can have a fixed price or per kilo.
Catering	Dishes to be transported and with a high volume of production (meals for international flights, for example).
Juice place	It offers juices, vitamins and snacks such as sandwiches and snacks. In Brazil, it is common for a juice place to coexist next to a snack bar.
Brasserie	Beverage house and restaurant at the same time. In Brazil it is called Choperia.
Fusion Food	It mixes elements from different cultures.
Typical	It focuses on a country (Japan, Italy or Korea), region (Mediterranean or Asia) or genre (specializing in a specific genre of a region or country; for example: Churrascaria Gaúcha – Steak house from the South of Brazil).
Fast Food	It has the objective os delivering products and services as fast as possible, with simplification and ease.
Buffet	Offer food service at home or events.
Coffee Shop	Simple place with coffee and other drinks such as juices, sodas, as well as pies, snacks and desserts.

Snack bar	Simpler than a coffee shop, it offers snacks and beverages on tables or counters.
Pastry shop/ ice cream shop	Type of restaurant focused on sweets / ice cream
Pub	Type of bar where drinks and fast food are found.
Drugstore	Similar to a convenience store in which processed foods are found for consumption outside the store.
Collectibles	They are institutional, self-service restaurants (university restaurant
Restaurant	and restaurant of a car manufacturer).
Bistrô	Simpler location and decoration with a family atmosphere usually run by a family, open only for lunch and dinner.
Rotisserie	They are bigger than a bistro and offer simple and quick dishes. Its decoration is inspired by the Bellé Époque. As they arise from breweries, it is possible to find beers in barrels.
Food Truck	Restaurant that is structured on a vehicle and offers food on the streets, in fairs or parking spaces.

Source: Elaborated by the author from Fonseca (2014) and Araújo (2012).

Choice of Location

Viçosa, between the late 1990s and the mid second decade of the 21st century, underwent significant with regard to housing. As a direct impact of the educational policies of Lula and Dilma governments through Reuni, UFV expanded the offer of undergraduate courses and this has a direct impact on the demand for housing by students who leave their cities and move to Viçosa. In this sense, the city had a vertical growth due to the construction of many buildings that occupied the land of family homes that, with the death of their parents, ended up selling their pieces of land - which gave way to the buildings planned for students.

The large number of real estate for a city in Minas Gerais shows how intense the housing market in Viçosa is. It is interesting to notice that, historically, in this market, rents are stipulated based on the minimum wage. It is normal for a tenant to rent a property for 1 minimum wage or 1/2 minimum wage. The most valued prop-

erties, whether residential or commercial, are those close to UFV. Those who have a car, motorcycle or bicycle often end up choosing neighborhoods that are farther from UFV because they are usually cheaper or bigger properties. These most distant neighborhoods are the ones which are 3 or 4 kilometers distant from the main entrance of UFV. Commercially, there are three streets with the highest flow of people:

- 1. CALÇADÃO main street of Viçosa where there is no car traffic (pedestrians only) and which includes many clothing, footwear and appliance stores. There is a cafeteria, a Chinese pastry shop and a fast-food restaurant inside the mall. Perpendicular to the Calçadão, there is the "Calçadinho": a street that accesses the Calçadão and that only pedestrians have access to it and that has several stores, banks, a traditional hamburger shop in the city (Quero Mais) and a franchise of a pizza place / hamburger shop.
- 2. AVENIDA PH ROLFS (PH ROLFS AVENUE) (2) Avenida PH Rolfs (PH Rolfs Avenue) it is a street that ends at the main entrance of UFV. There are commercial and residential buildings and some gastronomic projects close to UFV (restaurants, ice cream parlor, bakeries, pastry shops, snack bars and bars). There is a great concentration of gastronomic enterprises in this area due to the fact that it is a transit area to have access to UFV. For years UFV had only two entrances / exits (the second being quite distant and with little movement). But the entrance to the famous '4 Pilastras' (Pillars), which starts at the end of PH Rolfs Avenue, is still the entrance with the largest flow of people and this helps to explain the existence of commerce.
- 3. AVENIDA SANTA RITA (SANTA RITA AVENUE) although relatively close to the entrance to UFV, historically it was a more residential avenue and had a bakery, a bar, two hamburger trailers, two pharmacies, two schools, a supermarket and a butcher shop. In the second decade of the 21st century, the construction of buildings began to open up the possibility of commercial spaces in its plants and Santa Rita Avenue now has 3 bars, 1 large restaurant and two hamburger places, in addition to the developments that already existed. Santa Rita Avenue became the meeting point

for students before and after parties - or to celebrate the end of the school semester before the holidays.

Figure 1 Geographic layout of the three main commercial areas in the city of Viçosa (MG) and possible commercial points for rent.



Source: Elaborated by the author based on Google Maps.

One of Amanda's most important decisions is to choose where the business will be located. Chart 3 shows four possibilities for real estate renting in Viçosa. The locations can be viewed from Figure 1 (points A, B, C and D) and their geographic layout compared to UFV and the city's shopping streets. None of the locations charge for the "transfer" - invested capital that is lost at the end of the contract because it is a good commercial point.

Chart 3 Characteristics of the locations to be chosen.

Point	rent	Location Advantage	Disadvantage of Location	Necessary physical adaptations
Α	4 MW	It is located in the city center, close to Calçadão and Avenida Santa Rita.	It is a street with lit- tle movement and relatively dark at night. You cannot leave chairs and tables on the side- walk	With 58m2, the space has already been used as a beauty parlor and does not need modernization. However, you need to build a kitchen. An expenditure of 20 salaries for retirement is estimated.
В	2,5 MW	It is close to the first commercial mall in Viçosa and the bus station. There is an evangelical church and a jiu-jitsu academy. It would be possible to place tables and chairs on the sidewalk.	It is a street with intense car traffic and less pedestrian traffic. At night it is not a street with low lighting, but relatively empty and with thefts.	The space is 65m2 and previously used to be a to-bacconist - which closed two years ago and the space is not rented. There is a simple kitchen and the estimated expenditure on retirement is 30 minimum wages.
С	3 MW	It is in the city center, close to the main square. At night it is easy to park cars or motorbikes.	During the day it is difficult to park cars and it would not be possible both during the day and at night to place tables and chairs on the sidewalks.	With 40m2 it is a space that needs modernization and that was once a lottery house. It is estimated that 35 minimum wages are spent on reforms.
D	3 MW	It is close to Rua do Leão Bar - a renowned bar in the city that is famous for being more alternative in the Rock scene. In the Bar Leão region there are many dorms (university students' houses).	It is the most distant point from UFV; it is next to a hospital; and, it is close to a cluster of 3 old bars where older men that tend to alcoholism gather.	The 60m2 space was once a flower shop and needs a project to modernize and adapt the structure for a restaurant. The projection is an expenditure of 38 salaries for retirement.

Caption: SM = Minimum Wage. **Source:** Elaborated by the author.

And how will the menu at Bar das Kahlo be?

The definition of a restaurant's menu is one of the central points in the success of an enterprise. It is much more than adjusting the quantity of spices and flavors: it is offering what the customer wants, with a quality service and with a price that is compatible with the economic reality of the environment in which the business is inserted. Whether operating in a segment or in a niche market, the entrepreneur must be aware of the possibilities in offering dishes that are delicious, but that are also economically viable for a restaurant.

Table 1 presents some dishes already identified by Amanda to compose the menu of 'Bar das Kahlo'. She initially separated 35 dishes that can be inserted in the menu. As the gastronomic trend to be followed and the type of restaurant have not yet been decided, Amanda only has in her notes the possibilities of dishes to be considered in a future menu, as well as the trends that these dishes may be associated with, estimates of total production costs (CPT) and estimated selling price (PEV), the unit contribution margin (MCU) of each dish, the average price of that dish in competitors' restaurants (PMC) if any and a speculation of it regarding the growth possibilities of that dish in the market (PCM) and the market share (PM) of the product in the cash flow of the bar.

Table 1 General description of the dishes that can compose a menu.²

Dishes	Trends	TPC	ENP	UCM	ACP	PGM	MS
	\$	Starter					
Batata Frita com casca	3, 7, 9 e 10	5,05	12,00	4,55	13,00	Baixa	Alta
Mandioca frita	9 e 10	4,88	12,00	4,72	13,00	Baixa	Alta
Espetinho de muçarela de búfala, berinjela, tomate seco e manjericão	3, 7 e 9	1,50	5,00	2,25	-	Alta	Alta
Mandioca frita com queijo e calabresa	3, 9 e 10	6,07	15,00	5,93	16,00	Baixa	Alta

² All the names of the dishes have been kept in portuguese as they carry the real name of the dish and have special ingredientes (like PANCs).

Caldo de Feijão	3 e 10	1,23	5,00	2,77	5,00	Baixo	Baixo
Calabresa na chapa	9 e 10	8,78	20,00	7,22	18,00	Baixa	Baixa
Dadinho de tapioca com geléia dedo de moça	5 e 9	8,00	14	3,22	10,00	Alta	Baixa
Sopa Creme de legumes com beldroega	3, 4 e 8	10,00	15,00	2,00	-	Baixa	Baixa
Aspargos salteados com molho hollandaise	1, 2, 3 e 6	15,00	40,00	17,00	15,00	Baixa	Baixa
Espetinhos de Berinjela com molhos diversos	1, 2, 3 e 6	3,21	12,00	6,39	-	Alta	Alta
Couvert Vegetariano de legumes grelhados	3 e 7	3,55	13,00	6,85	-	Baixa	Baixa
Bolinhos de queijo com casca de cenoura	7 e 9	5,59	12,00	4,01	-	Alta	Alta
Bolinhos de Abóbora fundida com casca de cenoura	1, 2 e 5	2,89	15,00	9,11	-	Alta	Alta
Bolinhos de berinjela fundidos com casca de beterraba	1, 2, 5 e 7	3,01	15,00	8,99	-	Alta	Alta
Harumaki de legumes	1, 2, 6, 7 e 9	0,91	4,00	2,29	3,00	Baixa	Alta
Harumaki de Ora-Pro- Nobis com catupry	1, 2, 3, 6, 7 e 9	0,91	4,00	2,29	-	Baixa	Alta
	MA	N DISH	E				
Cestinha de parmesão recheada de cubos de alcatra com cogumelos	1 e 9	1,80	8,00	4,2	-	Alta	Alta
Barquete de porco desfiado	1 e 9	2,5	10	5,5	-	Baixa	Alta
Panelinha de cordeiro com vinagrete de caju	1 e 9	3,25	10	5,0	-	Baixa	Alta
Ravióli de tomate com recheio de cream cheese com ervas	1,2, 5 e 6	10	25,00	10,00	25,00	Alta	Baixa

Briouat de carne com tomate contif - versão adaptada com o tomate confit. "Pastel" feito com massa folhada.	1, 2, 4, 9 e 10	25,00	40,00	7,00	-	Baixa	Alta
Tagine de Frango	1 e 4	45,00	70,00	11,00	45,00	Baixa	Baixa
Risoto de abobrinha com rúcula e limão siciliano	1, 3 e 4	12,00	25,00	8,00	23,00	Alta	Alta
Lomo Saltado com arroz - Carne com vegetais	1, 4 e 10	59,00	90,00	13,00	-	Baixa	Baixa
Tartar baiano com lombo fumeiro	2 e 9	12,00	20,00	4	-	Alta	Alta
Caldo verde com Ora-Pro- -Nóbis e Ervilha	3, 7 e 8	2,00	6,00	2,8	5,00	Baixa	Alta
Sanduíche de filé de peixe ao molho de camarão	3 e 9	7,00	20,00	9,00	-	Alta	Alta
Fettuccine com camarão seco e linguiça	4 e 9	11,00	20,00	5,00	35,00	Alta	Alta
Fettuccine com camarão seco e linguiça	1, 3 e 8	25,00	45,00	7,00	42,50	Alta	Baixa
Filé de salmão grelhado com purê de azedinha	1, 2 e 8	18,00	45,00	18	-	Alta	Baixa
Talharim de tomate com talharim de curry, camarão, caviar de coco e framboesa com gosto de maracujá (principal)	1, 2, 5 e 6	25,00	50,00	15,00	-	Alta	Alta
Ar de shoyu, sorbet de cebola caramelizada, pó de presunto parma e atum fundido com salmão (principal)	1, 2 e 5	35,00	60,00	13,00	-	Alta	Alta
Paçoca de rabada, pipoca de gema, marshmallow de limão siciliano e azeite encapsulado em caramelo transparente (principal)	1, 2 e 5	20	60	28,00	-	Baixa	Baixa

Nhoque de batata com ora-pro-nobis ao molho branco	3 e 8	10,00	30,00	14,00	-	Alta	Alta
Suflê de cenoura - cenou- ra, ovos, leite desnatado, farinha de trigo, queijo parmesão e noz moscada)	1, 2, 3 e 6	12,00	30,00	12,00	-	Alta	Baixa
Panqueca de beterraba (beterraba, leite, ovo, manteiga, farinha de trigo) com recheio de espinafre e ricota	1, 2, 3 e 6	10,00	30,00	14,00	-	Baixa	Alta
Kibe de abóbora com recheio de muçarela	1, 2, 3 e 6	8,00	25,00	12	-	Baixa	Alta
	DE	SERTS					
Fatia de bolo de ameixa com aveia	3 e 7	1,01	5,00	2,74	-	Alta	Baixa
Mousse de doce de leite com bolinhas de queijo	1 e 5	2,37	7,00	2,88	-	Alta	Baixa
Fatia de bolo de cenoura	1 e 7	1,49	5,00	2,26	4,00	Baixa	Alta
Fatia de torta chocolate com esferas de morango	1 e 5	2,49	7,00	2,76	-	Alta	Alta
Brownie de Biomassa de banana verde e cacau com calda de chocolate	5 e 9	3,00	7,50	3,00	-	Alta	Alta
Arroz doce diet	3 e 7	0,99	5,00	2,76	5,50	Baixa	Baixa
Mousse espuma de chocolate	2,3 e5	2,77	7,50	2,85	-	Alta	Alta
Fatia de bolo integral de banana	3, 4 e 7	1,11	7,50	4,51	6,50	Alta	Alta
Churros com creme de avelã	5 e 9	2,20	8,00	4,2	10,00	Alta	Alta
Tartar de melancia com gema defumada e encapsulada de manga, broto de beterraba e farofa de azeite	1, 2, 3, 5 e 8	8,50	20,00	8,00	-	Baixa	Baixa

Cupcake de talos de beterraba	1, 2, 7 e 8	1,15	7,50	4,47	-	Alta	Baixa
Brigadeiro de chocolate com pimenta no copinho	1 e 2	0,88	4,00	2,12	4,50	Baixa	Alta
Fatia de bolo de abobrinha com ora-pro- nóbis coberto com mel e praliné de nozes	3, 7 e 8	1,92	5,00	2,08	5,00	Alta	Alta
Mini pudim de erva doce	1, 2 e 8	1,32	7,00	3,93	-	Alta	Baixa
Mini bolo Prestígio sem glutén	1 e 4	2,21	7,50	3,41	8,00	Baixa	
Fatia de Bolo de Banana sem glutén e lactose	1, 4 e 7	2,08	7,50	3,54	8,00	Baixa	Baixa
Crumble de frutas vermelhas	1, 2, 3 e 6	8,00	15,00	4,00	-	Baixa	Baixa
Pamonha doce	10	1,57	5,00	2,18	4,00	Baixa	Alta
Espetinho de queijo minas com goiabada cascão grelhado	9 e 10	0,98	5,00	2,77	-	Alta	Baixa
Brigadeiro com casca de banana	1, 7, 8 e 9	0,79	5,00	2,96	-	Baixa	Baixa
Harumaki de brigadeiro	6 e 9	1,65	7,00	3,60	6,50	Baixa	Alta
Harumaki de queijo com goiabada	6 e 9	1,21	7,00	4,04	6,50	Baixa	Alta
Harumaki de doce de leite	6 e 9	1,35	7,00	3,90	6,50	Baixa	Alta
Harumaki de doce de leite com queijo	6 e 9	1,43	7,00	3,82	6,50	Baixa	Alta
Cestinha de mini haru- makis	1 e 6	1,66	9,00	5,09	-	Alta	Alta
Cural de milho verde	10	0,61	4,00	2,39	3,50	Baixa	Alta
Fatia de cuscus com raspas de coco	10	0,77	5,00	2,98	4,00	Baixa	Baixa
Cocadinha de Café	3 e 9	0,80	4,00	2,2	-	Baixa	Alta

BEVERAGES

Água Mineral sem Gás	-	0,75	2,50	1,25	2,50	Baixa	Baixa
Água Mineral com Gás	-	0,75	3,00	1,65	3,00	Baixa	Baixa
Café Expresso	-	1,00	3,50	1,8	4,00	Baixa	Baixa
Suco de Laranja 300 mL	-	1,34	5,00	2,66	5,00	Alta	Baixa
Refrigerante lata	-	2,78	4,00	0,42	4,00	Baixa	Baixa
Cerveja 600mL	-	6,50	8,00	-0,1	8,00	Baixa	Alta
Caipvocka	-	2,48	9,99	5,51	9,00	Baixa	Alta
Caipirinha	-	1,97	8,00	4,43	8,00	Baixa	Alta
Sucos Detox	-	2,35	6,00	2,45	4,50	Baixo	Alto
Sucos de 300L com polpa	-	0,88	4,00	2,32	5,00	Baixo	Alto

Subtitles: TPC = Total Production Cost; ENP = Estimated Sale Price; UCM = Unit Contribution Margin; ACP = Average Competition Price; PGM = Possibility of Growth in the Market; MS = Market Share.

Source: Elaborated by the author based on field research with specialists.

The monthly fixed expenses of the gastronomic enterprise include rent, maintainance of air conditioning (25% of a minimum wage), monthly accounting service (50% of the minimum wage), broadband Internet, landline, cell phone and TV (20% of the minimum wage) and sales management software (30% of the minimum wage). There are also production costs with direct labor, with two employees each receiving 01 minimum wage and employer's taxes related to the hiring of labor.

Let's open Bar das Kahlo?

Considering this information presented in the case, you should contribute with suggestions that corroborate Amanda's future decisions and for that, you need to define:

1. The target audience of Bar das Kahlo and the type of segmentation. Will a market segment or niche be worked on? Why?

- 2. What gastronomic trend to adopt considering also the types of restaurants; and present a SWOT Analysis for this choice that adds (i) the trend and (ii) type of restaurant.
- 3. The location of the business, considering the size of potential properties available for rent and the cost-benefit of rent and necessary renovations.
- What decoration 'Bar das Kahlo' should be adopted both regarding colors and furniture. Consider there is an impasse between Amanda and her father Thadeu.
- Consider the design of the restaurant menu with at least 15 dishes that
 are associated with the trend and type of restaurant. Additionally, calculate the break-even point of the project considering the dishes and drinks
 on the menu.
- 6. The drinks list with at least 10 drinks and the break-even point for each drink. And, based on the chosen segment or niche, would it be interesting to invest in craft beers? Why?
- 7. Based on the estimates of the 15 dishes presented on your menu, show how they would fit into the BCG Matrix and why.
- 8. Tiffany's presence: should she appear more to customers or hide from them? What are the reasons that support your decision?
- 9. Whether they agree with the name of the bar or if they would have another suggestion. Which would it be and why.
- 10. What would be 'Bar das Kahlo' mission text or the new name, if decided.

Case Summary

This real case of young entrepreneurs in small, medium and large cities in Brazil initially presents the conflict of generations and ways of seeing the world of an entrepreneurial feminist daughter and a sexist, religious and conservative father in a city in the countryside of Minas Gerais (Brazil). Amanda decides to put her love for cooking into practice and open a small restaurant/pub. After clarifying her ideas to her father and financial provider, Amanda has to deal with her father's attempt to stop the opening of her bar. The young entrepreneur needs to define her business,

considering: (a) the type of restaurant and the gastronomy trends to follow; (ii) the visibility of her transgender cousin at the bar; (iii) the target audience, location and market segment or niche; (iv) the SWOT Analysis; (v) the BCG Matrix; (vi) the menu; (vii) the break-even point from the menu presented; and (viii) the possible change of the name thought by the entrepreneur.

Educational Objectives

- Discuss the importance of Strategic Planning in a small business, away from large cities, allowing students from small cities to think about their realities and contexts; as well as inviting students from large cities to reflect on developments in small or medium-sized cities.
- Invite students to take a position on the decision to choose the location of the business, in order to associate this decision with financial and marketing issues.
- Enable a practical discussion in light of the financial variables presented, discussing topics such as Unitary Contribution Margin and Breakeven Point.
- Consolidate knowledge with regard to some theories such as SWOT Analysis, BCG Matrix, Segmentation, Market Segment and Market Niches.
- Discuss the issue of transgender people in the labor market, seeking to associate it with Corporate Social Responsibility and Sustainability.
- Consolidate the understanding that decisions in a business are systemic and impact on different areas as well as on internal and external actors.

Preparation for the Case

The following are relevant information in the process of conducting this case study. Regarding the characteristics of the students who will deal with this proposal, it is understood that it is applicable both for the Bachelor's degrees in Business Administration, Tourism and Gastronomy, as well as in the technical training courses (on-site or distance learning) in specific areas of Business Administration such as People Management, Marketing Management, Entrepreneurship and Strategic Planning. In these bachelor and technical courses, the subjects that may come to use this content are: Strategic Planning, Entrepreneurship, Business Plan Development, Marketing, Corporate Social Responsibility, Sustainability and other similar subjects.

It is important to consider that reading is done outside the classroom to avoid wasting time in the classroom..

WARM-UP - the teacher will start discussing the case by asking about the students' overview of the document read. This warm-up will lead the teacher to understand whether the previous reading was carried out or not.

WORK TEAM - the larger the class, the longer the time spent applying the case. Ideally, the team should consist of three students. However, depending on the size of the class (over 30), the teacher may work with 4 or 5 members per team. It is better if the team is composed by na odd number of students so that, in case of a decision without consensus, there is a tiebreaker.

THE APPLICATION - it is important that in the academic curriculum of Business Administration, Tourism, Gastronomy course or the technical courses mentioned above, students have already had contact with other subject areas / content related to Strategic Planning or Entrepreneurship, Marketing and Financial / Budget Management; as this case, applied in its entirety answering the 10 questions, requires prior knowledge related to these other disciplines.

Regarding the subject of Strategic Planning, it is understood that this case is best applied at the end, as a final work that will replace a written test. This assessment would be divided into the delivery of the written work and the presentation of a seminar. The grade of the oral presentation should not be higher than the grade of the written work.

SEMINAR PRESENTATION - it is suggested that as part of the application of the case, a moment for discussion and presentation of the results by the teams is structured. As there are 10 trends in gastronomy presented in the case and more than 20 types of restaurants and also more than 50 options on the menu from starters, main courses, desserts and drinks, the results tend to be quite different. This seminar will help to assimilate content and also to understand the plurality of ideas and creations. A second suggestion is to invite the team to present the ideas pretending there is a group of investors, which is a strategy to generate greater motivation and commitment of the team.

TIME - For a class of approximately 25 students the total time for this case is approximately 12 class hours. Table 4 shows the average time used for each of the individual actions.

Chart 4 Time of application of the case study.

Action	Average Time
Case reading	2h
Warm-up and team formation	2h
Individual meeting with groups during the semester to clarify doubts and suggest changes	4h
Presentation of the Seminar *	4h
Total	12 h

^{*} Here, an average time of 20 minutes of presentation was considered for a class of 24 students, with the total of 4 hours of seminar. A shorter time than this is not ideal because it hinders the process of presenting ideas and dialogue between the students and with the professor.

Questions to be Discussed

The following are three questions that can be addressed. It should be noted that the 10 questions require both educators and students to have a systemic look

built through theoretical knowledge, a possible practical experience and also an entrepreneurial sensitivity. Thus, the demand for the students is as follows:

- Is there a possibility to solve the impasse between father and daughter regarding the decoration of the bar that will be opened?
- Would the niche market be a possibility for this venture? What would be the main characteristics of the persona and the target audience?
- Should Tiffany be hiding in the kitchen? What are the technical arguments
 that undermine Thadeu's idea and what are the arguments that can be
 used in light of the concepts of Sustainability and Corporate Social Responsibility?

Alternatives for the Case Analysis

- THE CHOICE OF THE TREND IN GASTRONOMY AND THE TYPE OF RESTAURANT - some trends should be avoided in this case, as recipes are difficult to operate, such as: dishes without allergenic ingredients, molecular cuisine, dumplings and PANCs. Likewise, the following types of restaurants would not fit into the proposal of a bar in this case, such as: International, Gastronomic, Specialties, Self Service, Catering, Fusion Food, Typical, Coffee Shop, Sweets, Drugstore, Collective Restaurants and Food Truck. The other types of restaurants make more sense and can be considered.
- THE CONSTRUCTION OF THE SWOT MATRIX here it is important that the team is able to present the list of strengths and weaknesses as components of the internal environment, and therefore of control by the bar; and, the relationship of threats and opportunities with the external environment and that the business has no control. Examples for each of these elements for this case are: Strengths: the entrepreneur's interest in always updating its business concerning the gastronomy; Weakness: Little working capital after renovations; Opportunities: new public security policy in the city; Threats: the approval of a law of silence in the city.

- THE ELABORATION OF THE BCG MATRIX Through the Possibilities of Market Growth (PCM) and Market Share (PM) variables, it is possible for the teams to define some products. To make this analysis more robust, you can use the Unit Contribution Margin that has been presented in monetary value. By the Estimated Sale Price (PEV) and MCU it is possible to find the percentage MCU. With this information, it is possible for the team to present the products Dogs, Cash Cows, Question Marks and Stars.
- THE CHOICE OF THE LOCATION the four points presented in the text have advantages and disadvantages. The most conservative entrepreneur will tend to seek the lowest price or the lowest expenses for adapting the structure regarding the location. Students who are more sensitive to violence against women tend to eliminate Point D depending on the context around them. Students who value night security tend to eliminate points A and B.
- DEFINITION OF THE MISSION OF THE BUSINESS THERE ARE THREE IMPORTANT COMPONENTS IN THE DEFINITION OF THE MISSION TEXT OF A COMPANY: (i) the industry, (ii) the stakeholders and (iii) the company's values. The industry refers to gastronomy, through a bar. Stakeholders could be exemplified through their employees, customers, society and the city. When we understand Amanda's profile in the first lines of the case, it is possible to speculate some of her personal values, such as gender equality, female empowerment in society, the fight against sexism, in addition to other components of a young woman. Thus, a mission text could be exemplified:

"Offer quality food, drinks and services to those who value good food and drink in Viçosa, respecting all women and generating profit respecting the society".

 PRESENTING THE MENU OF THE GASTRONOMIC ENTERPRISE - the team was asked to present at least 15 dishes that make up the menu.
 For example, it makes no sense to have a traditional condensed milk pudding for dessert if the trend chosen was 'Dishes without Allergenic Ingredients' (the pudding has lactose). Or, also, the idea of having a pea soup with bacon on the menu is not robust if a vegetarian trend has been chosen. Here knowledge of gastronomy is not required in the choice of dishes, but coherence and consistency. During the elaboration of the menu, the complexity of the dishes preparation must be discussed in such a way that a real implementation is possible. There are dishes, such as the ones from the molecular cuisine, that require many preparation techniques

STIMULATING THE NEED FOR FINANCIAL PLANNING - for some Business Administration (or related areas) undergraduate students the discussion of the financial direction of an enterprise is neglected due to fact that people do not like to work with calculus. This case can be used as a pedagogical strategy in Financial Management subjects to highlight the importance of a financial decision (or planning) for other areas of Business Administration - evidencing how systemic the management area is.

Basic Research Sources for Students

The texts presented below can help (i) the construction of content in the subject, (ii) the understanding of the types of restaurant and (iii) the growth of the Gastronomy sector.

- I. CHIAVENATO, Idalberto.; SAPIRO, Adão. *Planejamento Estratégico:* Fundamentos e Aplicações. Rio de Janeiro: Elsevier, 2014.
- II. FONSECA, M. T. *Tecnologias Gerenciais de Restaurantes*. São Paulo: Editora Senac, 7ª. ed., 2014.
- III. KIVELA, J.; CROTTS, J. C. Tourism and Gastronomy: Gastronomy's Influence on How Tourists Experience a Destination. *Journal of Hospitality & Tourism Research*, 30, 3, 2006, p. 354-377. DOI: https://doi.org/10.1177/1096348006286797

Supplementary References Suggested for Professors

Chart 5 presents a list of complementary references that can assist professors in the theoretical construction of the case. The reference is followed by a note explaining the reasons for the recommendation.

Chart 5 Commented references.

Reference	Reason for Referral
AULTIMAN, B. Cisgender. Transgender Studies Quartely, 1 (1-2), 2014. DOI: https://doi.org/10.1215/23289252- 2399614	Presents the discussion on Cisgender. Other articles in this journal can help students and teachers to understand aspects related to transgender issues.
CHIAVENATO, I.; SAPIRO, A. <i>Plane-jamento Estratégico:</i> Fundamentos e Aplicações. Rio de Janeiro: Elsevier, 2014.	Didactically presents and conceptualizes the terms in the field of strategic planning.
CRANE, Andrew, MCWILLIANS, Abagail, Matten, Dirk, MOON, Jeremy, SIEGEL, Donald S <i>The Oxford handbook of corporate social responsibility</i> . New York: The Oxford University Press, 2008.	It presents the concept of Corporate Social Responsibility, without focusing on philanthropic or welfare actions.
GIONGO, C. R., OLIVEIRA-MENEGO-TTO, L. M. de e PETTERS, S. Travestis e transexuais profissionais do sexo: implicações da Psicologia. <i>Psicologia: Ciência e Profissão</i> , 32, 4, 2012, p. 1000-1013.	Discusses the insertion of trans people in the job market in light of Psychology. Although the term transsexual is used, which is inappropriate, the text analyzes the insertion of transgender women in the labor market - specifically in relation to prostitution.

KIVELA, J.; CROTTS, J. C. Tourism and Gastronomy: Gastronomy's Influence on How Tourists Experience a Destination. *Journal of Hospitality & Tourism Research*, 30, 3, 2006, p. 354-377. DOI: https://doi.org/10.1177/1096348006286797

It presents the relationship between Gastronomy and Tourism and how gastronomy influences the destination of tourists.

CRUZ, B. de P. A.; MONTEIRO, R. A. da S.; SBRAGIO, B. C.; NUNES-FILHO, J. G. TransGarçonne – capacitação de pessoas trans para o mercado de trabalho em Gastronomia. In: CRUZ, B. de P. A.; KARLS, T. S. *Gastronomia: Pesquisa e Extensão*, Editora CRV: Curitiba, 2020, 175p. DOI: 10.24824/978655578062.8

FERREIRA, R. da S. A informação social no corpo travesti (Belém, Pará): uma análise sob a perspectiva de Erving Goffman. *Ci. Inf., Brasília*, 38, 2, p. 35-45, 2009. DOI: http://dx.doi.org/10.1590/S0100-19652009000200003. Acesso em: 03 Set. 2018.

It discusses the insertion of transgnder people in the labor market and the issues these people face to have a formal job.

BOURDIEU, P. La Distinction, critique sociale du jugement. Paris, Les Editions de Minuit, 1979, 672p.

Although it is a more in-depth reading at the graduate level, the professor can discuss how the status through consumption is a form of social distinction associating it to the issue of individual image on virtual social platforms and networks.

DÁZIO, E. M. R., ZAGO, M. M. F. e FAVA, S. M. C. L. Uso de álcool e outras drogas entre universitários do sexo masculino e seus significados. *Revista da Escola de Enfermagem da USP*, 50, 5, 2016, p. 786-792. DOI: https://doi.org/10.1590/s0080-623420160000600011

PEDROSA, A. A. da S.; CAMACHO, L. A. B.; PASSOS, S. R. L.; OLIVEIRA, R. de V. C. Consumo de álcool entre estudantes universitários. *Cadernos de Saúde Pública*, 27, 8, 2011, p. 1611-1621. DOI: http://dx.doi.org/10.1590/S0102-311X2011000800016

These two texts help to understand the consumption of alcohol and drugs by university students from a public health perspective, At the same time, it shows how alcohol is part of university life. And, in this teaching case, the target audience is the university student. Such text can help to reflect on possible strategies of corporate social responsibility of the gastronomic enterprise.

ARAÚJO, L. C. C. S. de. *Tipologia e Restauração:* características de restaurantes franceses em São Paulo. 2012. 100 f. Dissertação (Mestrado em Planejamento e Gestão Estratégica em Hospitalidade) - Universidade Anhembi Morumbi, São Paulo, 2012.

FONSECA, M. T. Tecnologias Gerenciais de Restaurantes. São Paulo: Editora Senac, 7^a. ed., 2014.

Both texts help the reader to understand a little more about the types of restaurants in the market, bringing the readers, professors or students closer to the branches of Gastronomy and Hospitality.

Knowing the types of restaurants found in the literature can even help the student to choose the type that best suits the social, economic and cultural context of the case discussed.

CRUZ, Breno de Paula Andrade. Social Boycott. *Revista Brasileira de Gestão de Negócios*, v. 19, n. 63, 5-29 (jan./mar.). 2017. DOI: http://dx.doi.org/10.7819/rbgn.v0i0.2868

COSSÍO-SILVA, F. J., REVILLA-CAMA-CHO, M. A., FLORENCIO, B. P., BE-NITEZ, D. G. How to face a political boycott: the relevance of entrepreneurs' awareness. *International Entrepreneuship and Management Journal*, 15, 2, 2019, pp. 321-339. DOI: https://doi.org/10.1007/s11365-019-00579-4

NGUYEN, T. H., NGO, H. Q., NGO, P. N., KANG, G-D. Understanding the Motivations Influencing Ecological Boycott Participation: An Exploratory Study in Viet Nam. *Sustainability*, 10, 2, 2018, p. 01-17. DOI: https://doi.org/10.3390/su10124786

MAKAREN, S. C., JAE, H. Consumer Boycott Behavior: An Exploratory Analysis of Twitter Feeds. *The Journal of Consumer Affairs*, 50, 1, 2016, pp. 193-223. DOI: https://doi.org/10.1111/joca.12080

The texts discuss with empirical research results in Brazil, Spain and Vietnan the strategy that consumers use to boycott companies that act in divergence with their personal values.

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