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ORÇAMENTO DE DESPESAS DE MARKETING NO SETOR DE ENSINO SUPERIOR: UM
ESTUDO A PARTIR DO MODELO DE SARQUIS E IKEDA

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Abstract

The article tackles the marketing expenses in the college teaching sector, a useful tool in the management of the financial resources and expenses of the organization. The study aimed at analyzing the characteristics of the marketing expenses budget process of a higher education institution in the west region of the State of Santa Catarina, from the theoretical model proposed by Sarquis and Ikeda (2003). It is an empirical, exploratory, qualitative study, thus a case study whose field research involved deep interviews. The results showed that procedures used by the institution in the creation of the expenses budget, in the operation system of the marketing expenses, in the accounting of the expenses and in the budgetary process structured the same way as the theoretical model from Sarquis and Ikeda (2003).

Keywords

Service marketing, Marketing budget, Marketing expenses, College.

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