



# Why, how and to what effect do firms deviate from their intended marketing plans?

Why do firms deviate from marketing plans?

## Towards a taxonomy of post plan improvisations

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### Abstract

**Purpose** – Very little is known about why, how and to what effect firms deviate from intended marketing plans. The aim of this paper is to extend the understanding of this phenomenon, post plan improvisation (PPI), and begin to identify and categorize such deviations along with their apparent causes and outcomes.

**Design/methodology/approach** – Using the critical incident technique, 384 incidents of PPI were gathered and systematically classified from marketing planners (managers who use marketing planning software) on six different continents using an online survey.

**Findings** – The principal contributions of this study are: the systematic development of a taxonomy for post-plan improvisations; the reported frequencies associated with those categories; and tentative findings regarding relationships between the causes, deviations, and success of PPI. Improvisations that were prompted by changes in external market factors were more likely to be judged by planners as having been successful than those made for reasons internal to the firm. The results also suggest that there exists an optimal level of PPI, that improvisations in pricing are likely to result from changes in the external macro environment, that improvisations in promotion are likely to be responses to competitors, and that managers who are less experienced at planning are less successful than experienced planners at improvisation.

**Originality/value** – Due to the inherent unpredictability of improvisational decision making, few empirical studies have attempted to capture details regarding specific deviations from intended actions. This study is the first attempt to capture and categorize those data in order to allow for more meaningful future investigations.

**Keywords** Implementation, Marketing planning, Post-plan improvisation, Critical-incident technique

**Paper type** Research paper



Realistically, most managers know that plans cannot be blindly followed. But when should they stick to their marketing plan and ignore newly discovered opportunities and when should they make a major deviation from their plan and pursue an opportunity that cannot wait for the next scheduled planning cycle? Managers must revise their strategic plans in order to capture new opportunities while also attempting to preserve

the organizational commitment for a clear strategic direction (Alpkan *et al.*, 2007). Time pressure and unknown factors can force managers into making improvised decisions. Previous studies of organizational improvisation (Moorman and Miner, 1998a; Slotegraaf and Dickson, 2004; Vera and Crossan, 2005) have approached improvisation as a single general activity (i.e. the degree to which firms improvise). The extent to which a firm engages in improvisation is an interesting issue, but decisions would be informed by knowing more about what kinds of improvisation organizations engage in and, ideally, which ones lead to successful outcomes. To date, no one has empirically examined the various kinds of improvisations to marketing plans that managers actually make. The purpose of this study is to take an exploratory approach and begin to fill this research void by creating an initial taxonomy of specific kinds of post-plan improvisation (PPI). We base the taxonomy on answers to the following questions: What kinds of marketing activities deviate from the plan? What do marketing planners perceive to have been the causes of deviation? How successful is each improvisation perceived to have been?

Classification is a natural first step in theory development (Hunt, 1983), providing potential building blocks for future theoretical models. With the taxonomy as a foundation, constructs related to PPI can be more confidently identified, organized and described. This will allow future researchers to formulate better hypotheses, leading to knowledge that can help managers to decide when to improvise. Using practitioners' real world experiences to create theory increases its probability of managerial relevance. This taxonomy is built using the critical incident technique (CIT), a form of content analysis that involves the classification of important memorable events with the intent of uncovering emergent patterns. To our knowledge the application of CIT to post-plan improvisation is new to the literature.

The remainder of the current paper consists of a review of the literature on marketing planning and organizational improvisation, an overview of the CIT, and a description of how we used the CIT to generate a taxonomy of post-plan improvisations. The taxonomy consists of a list of the types of marketing deviations reported including their perceived causes and perceived outcomes. In order to better mirror real practices, the taxonomy is constructed inductively, based on the salient deviations recalled by marketing planners. *post hoc* tests of relationships between some types of improvisations and their perceived causes and effects demonstrate the potential usefulness of the model and directions for future research.

## Literature review

### *Marketing planning and implementation*

Marketing planning "is the logical sequence of activities which leads to the setting of marketing objectives and the formulation of plans to achieve them" (McDonald, 1989, p. 2). Although there are a few exceptions to the general support for planning processes and capabilities (Honig and Karlsson, 2004; Dennis and Macaulay, 2003; Weber, 2001) the consensus is that planning improves performance (Herold, 1972; Wood and LaForge, 1979; Brews and Hunt, 1999; Claycomb *et al.*, 2000; Dibb, 2002). Smith (2005) reviewed the literature on marketing planning and noted a pattern of phenomenon assertion (i.e. marketing planning improves performance), counter assertion (i.e. we cannot prove that marketing planning improves performance) and then a slightly qualified consensus (i.e. marketing planning improves performance in most cases).



Recently, marketing planning has been linked to one of marketing's most positive theoretical tenets; a market orientation (Dennis and Macaulay, 2007; Taghian, 2010).

Planning remains a vital tool in practice and education, yet building new theory in this area remains challenging. Planning is a long-term phenomenon, best viewed holistically (Wilson, 2004). Therefore planning does not naturally lend itself to quantitative metrics that could provide the desired statistical linkages of causality. Some previous researchers have argued that oversimplification of the planning process led to a false premonition of planning's demise (Mintzberg, 1994; McDonald, 1996).

In order to understand contemporary planning, the implementation process needs closer investigation (Simkin, 1996; Noble and Mokwa, 1999; Lane and Clewes, 2000; Sashittal and Jassawalla, 2001; Thorpe and Morgan, 2007) and more research is needed that considers implementation and planning in concert (Piercy, 1990). With some exceptions (Payne and Frow, 2006; Dibb and Simkin, 2009) few empirical investigations on marketing plan implementation have followed since Bonoma's (1984) foundational matrix on strategy and implementation, perhaps because of the difficulty in measuring implementation across longer time periods (Lane and Clewes, 2000).

Implementation is a critical link between strategy formulation and superior organizational performance (Noble and Mokwa, 1999) "yet unexpected barriers often arise during implementation, requiring time, effort and resources to overcome" (Dibb *et al.*, 2008, p. 548). Crossan *et al.* (2005, p. 131) state, "Improvisation represents the meeting point of planning and opportunity, comprising a blend of strategy formulation and implementation."

### *Organizational improvisation*

For decades, jazz and theater have provided colorful metaphors for considering the potential for organizational improvisation (Dennis and Macaulay, 2003; Meyer and Frost, 1998; Vera and Crossan, 2004; Weick, 1998). In detailing how musicians and actors learn to react to unexpected change and extemporaneously reformulate their behavior, scholars speculated about the value of an organizational equivalent. The current research aims to build on these metaphors to further develop meaningful management theory.

Much of the extant empirical work on improvisation has been qualitative. Due to the unpredictable nature of improvisation, researchers have relied on instances of improvisational acts that have been captured in unusually rich, meaningful, historical events or serendipitous first hand observation (Weick, 1993; Mendonca, 2007; Hutchins, 1991). The interest developed in improvisation from the conceptual and qualitative work has not resulted in many quantitative studies, with three notable exceptions. First, Moorman and Miner (1998a, b) longitudinally investigated the impact of improvisation in the new product development process for two large companies. They observed a high frequency of extemporaneous management of existing plans. Their results indicated that improvisation is more likely to occur when organizational memory is low but environmental turbulence is high. Second, Vera and Crossan (2005) looked at the impact of improvisation on innovation moderated by expertise, teamwork, experimental culture, real time information, communication and memory. They observed that theatre groups more successfully innovated because of their focus on process over outcomes. Third, Slotegraaf and Dickson (2004) found that a marketing planning capability had a direct positive effect on performance but that it also decreased the frequency of post-plan



improvisation (PPI). Paradoxically, PPI led to successful outcomes, implying that a planning capability could indirectly hurt performance.

As with marketing planning, improvisation is embedded with temporal perspectives. Moorman and Miner (1998a, p. 1) defined improvisation as, “cases when the composition and execution of an action converge in time, so that, in the limit, they occur simultaneously”. This definition of improvisation attempts to address the relative nature of time that makes it so difficult to define. “So that, in the limit, they occur simultaneously,” avoids specifying a singular temporal parameter. An example provided by Moorman and Miner (1998a) illustrates the difficulty of attempting to generalize the meaning of time across planning situations. Based on a customer complaint, a new product development team developed a product solution, not included in their marketing plan of expected activities, using slack resources and creativity. It took them only three months. In many contexts, three months represents a significant amount of time, but a team that can deliver an entirely new product in just three months may be acting just as improvisationally as an artist reacting to a fellow band member’s unexpected use of a new musical key in only a few seconds.

The principles of marketing planning are more straightforward and simple than the realities of managing marketing in an increasingly turbulent environment (Grant, 2003). However, studying the phenomenon of organizational improvisation in actual business contexts is difficult because, by definition, organizational improvisation happens unexpectedly. Particular deviations from the plan are never explicitly anticipated; otherwise the plan would have been created or changed accordingly. (Contingency plans are created as part of the plan and executed later. Therefore, they are not considered improvisations.) This elusive nature of improvisation seems to have discouraged widespread empirical investigation.

#### *Post-plan improvisation*

The current paper is focused on a particular form of improvisation; post-plan improvisation (PPI). Slotegraaf and Dickson (2004, p. 377) defined PPI as, “the extent to which firms alter their actions from those indicated in their approved or established marketing plan”. Consistent with Slotegraaf and Dickson’s construct of PPI, the time gap between planning and implementation is calibrated by the planning cycle, defining any deviations outside the planning cycle as a form of improvisation. Relating PPI explicitly to the planning cycle differentiates it from other forms of improvisation. The primary planning cycle is often but not necessarily annual and could include secondary cycles (e.g. quarterly). Previous literature has looked at the different degrees of improvisation (Weick, 1998; Moorman and Miner, 1998b) but has yet to empirically identify the specific types of marketing actions that organizations improvise on. This in turn has left a gap in our understanding of what kinds of PPI are most likely to lead to successful outcomes.

The current study addresses this gap by describing the kinds of marketing activities that deviate from the plan, the perceived causes of deviation, and the perceived success of each improvisation. The current study also answers a direct call for the further investigation of improvisation (Pina e Cunha *et al.*, 1999; Chelariu *et al.*, 2002) by first organizing a taxonomy that could support the process of detailing a formal typology.



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## Method

### *Critical incident technique*

To investigate post-plan improvisations in real business contexts this study uses the critical incident technique (CIT) (Flanagan, 1954), a form of content analysis that involves the classification of stories or critical incidents with the intent of uncovering emergent patterns or themes. Since Bitner *et al.*'s (1990) seminal study on critical service encounters, a wave of CIT service research has followed. However, as Gremler's (2004) meta-analysis documents, one of the method's shortcomings has been the narrow scope of its application. The CIT has rarely been used in marketing outside of services research. Gremler (2004, p. 78) concludes that, "the CIT method should be used beyond just services in such contexts as sales management, marketing management, channels, negotiation and bargaining, and consumer behavior".

This method captures particularly well the nature of improvisation and planning-oriented research for five reasons. First, due to the relative paucity of empirical research, constructing quantitatively based surveys with universal terminology and satisfactory reliability would be difficult. Instead, CIT allows respondents to reflect in their normal way of thinking and in their own words. The method is non-restrictive and produces unequivocal, concrete information (Chell, 1998). Second, CIT does not require a priori hypotheses. Instead, new concepts and theories can be formed from patterns that emerge from the responses. Third, CIT is particularly adept at producing an accurate and in-depth record of events. Fourth, the rich, verbatim stories that result from CIT responses provide powerful and vivid insights into the phenomenon that might rebuild interest in academic studies focused on strategic planning. Finally, the method has been praised as a culturally neutral method (Chell, 1998). The database in the current study contains many forms of firm diversity, which are analogous to cultural differences studied using CIT. With CIT there is no a priori determination of what will be important, and therefore voices and opinions of vastly different groups can be accounted for. It stands to reason that a more inclusive process produces a more solid theoretical foundation.

The primary use of the critical incident method is to extract categorical meaning about under-studied phenomena. Previous empirical work about organizational improvisation (Moorman and Miner, 1998a; Slotegraaf and Dickson, 2004; Vera and Crossan, 2005) has been limited to scaled interpretations of what constitutes an organizational improvisation. In contrast, the current study probes for direct behaviors, albeit recalled, of post-plan improvisations. As in the current study, CIT can be used in conjunction with survey, and other data collection, methods (Gremler, 2004).

The unit of analysis of this study is post-plan improvisation of marketing plans. A critical incident of post-plan improvisation will be defined as: the deviation from the plan; and its perceived cause. Therefore, each incident of post-plan improvisation includes at least two units of observation. Associated outcomes were solicited but not always provided or possible. The study's basic model of a critical incident, Cause → Deviation → Outcome, follows Edvardsson's (1992) Cause → Course → Result model with only slight semantic differences to better match our context. The respondents were asked to recall explicit occasions when their actions were not consistent with their marketing plan and attempt to associate those actions with a cause and an outcome.

### *Questionnaire*

Following in Meuter *et al.*'s (2000) attempt to reduce geographic bias, an online questionnaire was created using Qualtrics and mailed to the customer database of the world's leading provider of business and marketing planning software. The software company's products are sold online and in major retail outlets in the USA and Great Britain. Participants therefore were identified by behavioral interest as users of this planning software. The survey captured information about the company, the planner, the plan, and implementation characteristics. In addition, respondents were asked to provide a detailed description of an incident in which they deviated from their existing marketing plan. Through three open-ended questions, they were probed for details on what led up to their deviation, descriptions of the deviation itself, and the corresponding outcome, if available.

With an incentive (a free downloadable business toolkit with business calculators and sample marketing plans) 1,424 responses with a satisfactory level of detail for further evaluation were collected for a response rate of 10.2 percent. This number was reduced on the basis of screens for having created and attempted to implement a marketing plan, for deviating from that plan, and for coherence. Consistent with Moorman and Miner's (1998b), p. 14) attempt to document both "the incidence of improvisation and the factors that influence that incidence", this study considers an incident of PPI to consist of a cause and a deviation.

### *Data characteristics*

After the screening process described above, 384 usable responses were retained[1].

The database included a very diverse group of respondents. Planners were from six different continents and included a wide range of firm sizes, ages and other characteristics (see Table I). The planners were highly educated, experienced, and mostly upper management. Given the strategic nature of marketing planning this is not surprising and bolsters the face validity of the data. Additionally, consistent with the true population of firms, this sample includes more small businesses than large (see Table I).

The first half of the database was used for categorical development. The second half was set aside as a holdout sample and had the dual purposes of verifying the classification scheme and contributing towards understanding the phenomenon of PPI. Following Gremler's (2004) procedural recommendations, any use of a holdout sample is not required but recommended as a best practice. A total of five judges were used to develop and verify the classifications. The average inter-judge reliability ( $I_r$ ) was computed as 0.87 (see Table II).

## **Results**

### *Data analysis procedures/classification of incidents*

Only incidents that communicated both a cause and a deviation were eligible for analysis. Information regarding an associated outcome to a specific deviation was also requested but was not always determinable. However, due to the importance and presumed interest in the associated outcomes, the information has also been categorized and included.



	<i>n</i>	%	Mean	Median
<i>Firm</i>				
<i>Location</i>				
USA	273	71		
Canada	24	6		
Mexico	23	6		
Europe	6	2		
Asia	24	6		
Africa	19	5		
Australia	8	2		
South America	7	2		
Total	384	100		
<i>Annual revenue</i>				
> \$50K	73	19		
\$50K-\$99K	53	14		
\$100K-\$249K	61	16		
\$250K-\$999K	55	14		
\$1Million-\$2 Million	28	7		
\$2 Million-\$10 Million	51	13		
\$10 Million or more	63	16		
Total	384	100		
<i>Age</i>			17.25	7
<i>Planner</i>				
<i>Education</i>				
No college degree	46	12		
Undergraduate degree – non-business	88	23		
Undergraduate degree – business	102	27		
Masters or above	148	39		
Total	384	100		
<i>Job title</i>				
Owner/principal	81	21		
President, CEO or C-level	104	27		
Manager, Director or VP	115	30		
Sales, business development	23	6		
Consultant/other	61	16		
Total	384	100		
<i>Experience (no. of plans)</i>			28.88	10
<i>Plan</i>				
Avg. no. of components			4.78	5
Pages (avg.)			25.43	20
Duration of plan cycle			11.7	12
<i>Implementation</i>				
<i>Deviation</i>				
Never	0	0		
Once	26	7		
A few times	287	75		
Very often	71	18		
Total	384	100		

**Table I.**  
Descriptive statistics



**Table II.**  
Interjudge reliability

Judges	Unit of observation	Number of categories (k)	Number of observations (N)	Number of agreements (F)	F/N	1/k	A F/N - 1/k	B k/k-1	A × B C	C .5 I <sub>R</sub>
AB & C	Cause	4	199	165	0.83	0.25	0.58	1.33	0.77	0.88
	Deviation	6	199	159	0.80	0.17	0.63	1.20	0.76	0.87
	Outcome	4	199	171	0.86	0.25	0.61	1.33	0.81	0.90
Average I <sub>R</sub>										0.88
DE & A	Cause	4	185	154	0.83	0.25	0.58	1.33	0.78	0.88
	Deviation	6	185	142	0.77	0.17	0.60	1.20	0.72	0.85
	Outcome	4	185	157	0.85	0.25	0.60	1.33	0.80	0.89
Average I <sub>R</sub>										0.87

**Source:** Perreault and Leigh (1989)





In the next three sections, descriptions of the categories of causes, deviations and outcomes are presented in tables that include examples, illustrative quotes and frequency statistics. In addition to developing the taxonomy, we found that:

- improvisations that were prompted by changes in external market factors were more likely to be judged by planners as having been successful than those made for reasons internal to the firm;
- there exists an optimal level of post-plan improvisation;
- improvisations in pricing are likely to result from changes in the external macro environment;
- improvisations in promotion are likely to be responses to competitors; and
- managers who are less experienced at planning are less successful than experienced planners at improvisation.

The remainder of the Results section explains the findings in detail.

#### *Categorical development of causes*

One-third (33.6 percent) of all deviations were perceived to have resulted from internal forces (see Table III). The internal forces were comprised of three main categories that include: Failed Implementation and Planning Errors; Financial Circumstances; and Organizational Dynamics and Personnel Changes.

Nearly half of the internally caused deviations were attributed to the planning process and implementation of the plan, suggesting that the plan itself was flawed from the beginning. Internal disruptions caused by Organizational Dynamics and Personnel Changes included unexpected changes in production schedules, interdepartmental conflict as well as unexpected hires and dismissals. Marketing managers often lament over their access to consistent funding, especially during times of economic uncertainty. However, this study indicates that money was not a very frequent cause of deviating from the marketing plan.

Two-thirds (66.4 percent) of the Causes of Deviations resulted from external forces. The external forces were comprised of three main subcategories that include: Market Forces, Other Firms and Macro Environmental Forces.

The Market Forces category included specific feedback from customers, sales results and the firm's interpretation of market conditions. One respondent reported that, "we deviated from our marketing plan when a client requested a different approach to providing our services." In this case, the marketing orientation of the firm led the marketing managers to deviate from their intended plan. A marketing orientation is almost universally celebrated in marketing theory however, what were the costs of deviating from their intended strategy? These costs include the wasted time and resources in planning and tactical development now deemed unnecessary, as well as the opportunity costs of the unknown success that might have resulted from staying with the original strategy or plan.

The Other Firms category included the interpretation of competitor, supplier and partner actions. These actions included descriptions of competitors acting in collaboration and partners acting in competition with the respondent's firm. One planner recalled a case when, "supply issues with our primary business partner forced us to reconsider our exposure and dependency on a single distributor brand. This led



Causes	Examples include	Illustrative quote	<i>n</i>	%
<i>Internal</i>				
Failed implementation and planning errors	Misinterpreted opportunities, Change of preference, General mistakes in operating the plan	“Wanted to try direct mail, which was an unbudgeted item . . .” and “Capabilities of the organization were not as broad as we believed”	59	15.4
Financial circumstances	Budget cuts, funding support not fulfilled	“Available budgets changed and we had to respond”	28	7.3
Organizational dynamics and personnel change	New hires, Employee departures, Production and design complications	“We were not quite getting there with the people we had in management. We found a Chief Marketing Officer, he did some lengthy analysis and persuaded us to go a different direction with the plan”	42	10.9
			129	33.6
<i>External</i>				
Market forces	Customer insights, interpretation of market conditions, sales results	“We deviated from our marketing plan when a client requested a different approach to providing our services”	129	33.6
Other firms	Competitors, suppliers and partners	“A competitor offered a price reduction on virtually the same service we offered”	89	23.2
Macro environmental forces	Exchange rates, commodities pricing, regulatory rulings, natural disasters	“Change in the sub-prime lending rate, market situation and the general economic mood changed the externalities of the business. This required changing the marketing strategy”	37	9.6
			255	66.4
			384	100.0

**Table III.**  
Causes – illustrative quotes and categorical frequencies

us create a house brand, with total control and higher margins.” It seems that a former key business partner was eliminated outside of the planning process. This represents a major strategic marketing decision that would typically be considered in conjunction with many other aspects of the planning process including the competitive analysis and resource allocation. On another occasion a planner recalled a case when a competitor acted like a partner. “A competitor of ours contacted us and wanted to work together on a new product.” The dynamic and multifaceted relationships with other

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firms reflects the challenge of managing relationships in a networked economy (Achrol and Kotler, 1999).

Why do firms deviate from marketing plans?

### *Categorical development of deviations*

Internal or external causes led to deviations across the marketing spectrum including: Marketing Management; Strategy; and Marketing Mix. (See Table IV). As to be expected in an inductive and inclusive research project, these broad categories extend to the limits of marketing's scope. In other words, they represent the full reach of marketing activities and are then classified accordingly. Each category is more specifically defined in the following section.

The category of Marketing Management represents "the process of setting marketing goals for an organization (considering internal resources and market opportunities), the planning and execution of activities to meet these goals, and measuring progress toward their achievement." (AMA, 2012). Deviations included decreased and increased speed of implementation such as, "we had delays in the implementation timeline," personnel changes such as, "we found specific people with specific skill sets needed," and miscellaneous management issues such as, "budget changes," and "shifting lead development to the field marketing staff." Marketing management deviations were the most frequently reported deviation (30 percent).

The Marketing Strategy category represents the important decisions of which customer, clients and partners to provide value for and where the firm wants to be considered on important attributes in the minds of those consumers (Kerin *et al.*, 2009). This category included incidents of broad decisions regarding how the organization will meet its marketing goals through activities such as segmenting, targeting and positioning (Dickson and Ginter, 1987; Greenley, 1989).

These deviations heavily reflected the influences of globalization. Specific examples of this included an incident where the planner was forced to "evaluate foreign markets that appeared to have very different interests from our domestic clients." Another respondent recalled a huge geographic shift when they, "decided to change the priority from North America and Europe to Southeast Asia." Deviations in market strategy such as target market selection and positioning efforts were reported 53 times (14 percent). The marketing ramifications from such an important and fundamental shift should cause pause. If the basic target and positioning are changed, what other parts of the marketing plan could still remain relevant?

The four categories included in the Marketing Mix are consistent with AMA's 2007 definition of marketing, "marketing is the activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society at large." The terms value creation (product), value communication (promotion), value delivery (place) and value exchange (price) also represent the marketing mix (Kerin *et al.*, 2009).

Value creation deviations included both the elimination and addition of products and services. One respondent reported that they, "consolidated the servicing and maintenance of IT equipment," and another reported that, "we decided to develop a web site product to market to other similar non-profits."

Value communication deviations included more subtle shifts in the message and the media. Incidents described situations where, "we refocused our message using different terminologies," and we, "changed from one media to another form of media –



Deviations	Examples include	Illustrative quote	<i>n</i>	%
Value creation	Elimination of products, added or deleted product attributes, reconfigured bundling	“The sales and marketing departments were extremely overburdened by the constant changes to the products or services being offered. The company was significantly changed to the point of voiding the marketing plan within three months”	70	18.2
Value exchange	Increases or decreases to price and facilitation of exchange	“We countered the advertising by discounting the product pricing lower than the advertised by the competition”	19	4.9
Value communication	Changes in media outlets, elimination of media purchase, new promotional techniques and message adjustments	“Product lines took advantage of opportunities to promote the prior product prior to launch dates, in forums that were not included in our plan”	113	29.4
Value delivery	Product delivery models, additions or deletions of strategic partnerships or alliances, changes in existing dealers or suppliers	“As part of the marketing plan, we had made a decision to form a strategic alliance with another company to expedite the delivery of our product to the market . . . As the relationship progressed, it became clear that the pace in which they implemented the program was much slower than indicated and much, much slower than we were satisfied with . . . We severed the relationship and we developed distribution channels of our own”	15	3.9
Strategy	Changes is segmenting, target market selection and positioning	“The plan didn’t take into account a recessional situation in the city it was located in. More than 70% of the clients and revenue was from the same city, so the plan needed to be expanded to other geographic areas”	53	13.8
Marketing management	Schedule adjustments, marketing personnel issues and general execution of the marketing plan	“We modified the initial implementation of this commercial market development program that all approach work and lead development would be conducted by the field marketing staff. Leads are forwarded to the sales team for closure”	114	29.7
			384	100.0

**Table IV.**  
Deviations – illustrative quotes and categorical frequencies



TV to print.” Value communication deviations also included more dramatic shifts in the promotional mix (sales, advertising, public relations, promotions and direct marketing). One respondent recalled an incident where they, “redirected advertising funds to direct mail,” while another shared a case where, “we planned on advertising in regional publications but because of price increases and changed distribution policies to home subscriptions only, we chose to shift our resources to direct marketing efforts.”

Value creation and communication combined, account for almost half (48 percent) of all deviations. The frequency of these deviations suggests that these two aspects of the marketing mix are more prone to disruption. The other two areas of the marketing mix, value exchange and delivery only represent a small portion of the deviations (9 percent). Planners might assume that these two aspects are either less volatile or harder to adjust in the short term.

*Categorical development of outcomes*

In total, four categories of Outcomes from deviations of marketing plans emerged (see Table V). They include: Successful; Unsuccessful; Mixed Results; and Unexplained.

A majority (57 percent) of reported post-plan improvisations could be classified as having clearly successful or unsuccessful outcomes and a majority of those were successful. Reported outcomes described financial performance, met and unmet objectives and approval and disapproval of management. Examples of successful outcomes included, “The new market was very successful and increased revenue by 20 percent,” and “we achieved the ultimate desired goals with the same strategy but through different media execution.” Examples of unsuccessful outcomes included, “we

Outcomes	Illustrative quote	Frequency	Percentage	%
Successful	Improved financial performance, met objectives and managerial approval	“The change was quite successful. I estimate that we exceeded planned results by better than 22%”	165	43.0
Unsuccessful	Decreased financial performance, unmet objectives and managerial disapproval	“The outcome was a project that generated less leads, causing less sales, and a lower gross profit and percentage to goal”	52	13.5
Mixed results	Successful outcomes with additional costs, labor, stress, delays or inconsistencies and unsuccessful outcomes with potential for future benefits	“The field marketing process has generated a number of commercial account leads for the sales team, but the level of production is less than half of our desired results”	50	13.0
Unexplained	Unclear outcomes or omitted data	“Not sure at this point. Some products are now ready and we have just started the marketing efforts, others are still in progress and thus marketing efforts are on hold”	117	30.5
			384	100.0

**Table V.**  
Outcomes – illustrative quotes and categorical frequencies



couldn't implement anything," and, "the project generated less leads, causing less sales and a lower gross profit and percentage to goal."

The Mixed Results category included 50 (13 percent) reports of outcomes that could not be singularly coded as successful or unsuccessful. Instead, positive and negative elements were included in the responses. Examples of these incidents included successful outcomes with additional costs, labor, stress, delays or inconsistencies. One respondent recalled that things, "came out well but the timing of the promotion was a little bit off and some audiences were lost." They also included unsuccessful outcomes with potential for future benefits or some other redeeming quality such as learning. A planner responded, "we only managed to generate a small amount of business from the event but the feedback was very welcomed and helped us out a great deal."

Given the important relationship between planning and organizational learning (Argyris, 1999), the mixed results category (13 percent) highlights an interesting issue. Implementation of the plan and its control mechanisms turn the linear sequence of plan-then-execute into a series of learning opportunities. If the outcomes valence is not clear, how does the organization learn from its improvisational acts? This topic is further discussed later in the paper.

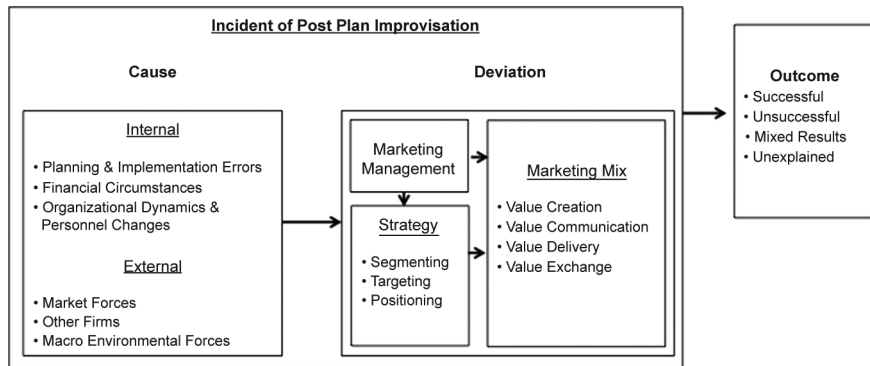
The Unexplained category included 117 reports (30 percent) that did not fit into the three previous categories. They included well described, but unclear outcomes as well as missing data. Many of these responses indicated that not enough time had passed to assess the outcome or that it was too difficult to measure. For example, one respondent noted, "it's hard to say, healthcare is a very hard industry to do ROI." Another planner confessed that, "there was no solid base line existing to measure the success or failure of the specific decisions." The very nature of marketing and planning does not always lend itself to immediate impact or interpretation. Some of the missing data was attributed to the simple fact that an answer is not yet possible. These outcomes were represented by responses such as, "it is too early to measure the outcome," and, "we are still in process, but the results have been promising."

#### *Chi-square analysis of causes and outcomes of particular deviations*

A model of post-plan improvisations of marketing plans has been constructed (see Figure 1). As an illustration of how the current taxonomy might aid future theory development, analyses were conducted relating the frequencies of specific causes, deviations and outcomes using Pearson Chi-square to test for independence. (Because all tests were *post hoc* we chose to test at a significance level of  $p < 0.01$ .)

An interesting relationship found in the current study was between the causes of PPI (internal, external) and the perceived outcome of the PPI (successful, unsuccessful, mixed or unexplained). Categories were combined to simplify the analysis and eliminate cells with expected frequencies  $< 5$ . Improvisations that were prompted by changes in external market factors were more likely to be judged by planners as having been successful than those made for reasons internal to the firm ( $\chi^2_{(2)} = 13.1$ ,  $p < 0.005$ ). More specifically, 54 percent of PPI caused by external market factors were deemed successful and 11 percent were deemed unsuccessful. Conversely, 33 percent of internally caused PPI were deemed successful and 24 percent were deemed unsuccessful.

The causes of deviations from marketing plans also were related to the types of deviations that occurred ( $\chi^2_{(15)} = 57.22$ ,  $p < 0.000$ ). More specifically, Value Exchange



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**Figure 1.**  
Post-plan improvisation of strategic marketing plans

appeared more frequently in the External – Macro Environmental Forces, category and less frequently in the Internal category than would be expected by chance. Value Communication appeared more frequently than expected in the External – Unexplained Firm category and less frequently than expected in the External – Macro Environmental Forces category. This result could lead to future testable hypotheses regarding marketing mix PPIs as a response to competitors or the broader environment.

Unexpected statistical frequencies existed between the cause of the deviation and the firm characteristics. Age appeared to affect the cause of deviation ( $\chi^2_{(9)} = 27.62$ ,  $p < 0.006$ ). More middle-aged firms (10-15 years) reported External – Market causes in deviation than expected and fewer Internal causes in deviations than expected. Conversely, older firms (>20 years) reported Internal causes in deviation more than expected and fewer External – Market causes in deviation than expected. Again, this result could be useful for generating specific testable hypotheses relating firm characteristics to causes for PPI, some of which may be confounded with the number of years it has been in existence. For example, older firms may have more formalized or centralized planning processes that give rise to internal causes for PPI.

An unexpected frequency appeared with the marketing planners' self-reported skill level and their perception of PPI success. The Marketing Planning Skill Level category had a significant relationship with Outcome ( $\chi^2_{(12)} = 29.41$ ,  $p < 0.003$ ). Novice and Below Average planners were less likely to report a successful outcome from a deviation of their marketing plan, and Experts were more likely to report successful outcomes.

Finally, there was an unexpected frequency between the Outcome and Frequency of Deviating ( $\chi^2_{(6)} = 27.36$ ,  $p < 0.001$ ) from the plan. Firms that reported successful outcomes from deviations of their marketing plans were less likely to deviate very often. Conversely, the firms that deviated very often were more likely to have reported an unsuccessful outcome.

By looking more closely at the crosstab analysis of the four most significant areas containing unexpected frequencies, the data suggests that the most rigid or most flexible firms are less likely to successfully deviate from their marketing plan. This differs from the extant literature; firms with high levels of organizational memory (Moorman and Miner, 1998a) or strong marketing planning capabilities (Slotegraaf and Dickson, 2004) improvise less often, but when they do, they do so more successfully.

This study's data points towards an optimal middle ground with both a floor and a ceiling on the frequency of PPI. Contextual factors other than organizational memory and marketing planning capabilities might influence the optimal frequency of improvisation. This supports the idea that improvisations are complex phenomena and warrant conditional consideration based on the type of PPI.

Improvisation, if used optimally, can allow firms to reconcile their predictive shortcomings with opportunities gleaned from market-oriented learning. Organizations plan in order to manage uncertain futures. As they execute their marketing plans, improvisation allows them to consider new understandings that did not fit into their original plans. The results of this study provide a theoretical platform to consider the different types of post-plan improvisation that can allow for better management of the phenomenon. The next section will discuss the impact of the study on theory and practice.

## **Discussion**

### *Theoretical contributions*

The principal contributions of this study are: the categorical development produced and presented in the results section; the frequencies associated with those categories; and tentative findings regarding relationships between the causes, deviations, and outcomes of PPI. For the first time, empirical evidence explicitly identifies the different types of PPI. Until now, measures of PPI considered the frequency of improvisation (Slotegraaf and Dickson, 2004) but treated all types of improvisation as equivalent. This study helps to illuminate the complexity of the improvisational phenomenon and contributes to the advancement of its study. The taxonomy provides the platform for research that can more accurately predict causes of PPI and which types of deviations lead to successful outcomes. Eventually, the causal forces that lead to an incidence of PPI can be better targeted during the planning process and the incident can be better managed during implementation.

As an example of the potential contribution of a more detailed treatment of PPI, this study found that improvisations that were prompted by changes in external market factors were more likely to be judged by planners as having been successful than those made for reasons internal to the firm. Past research has shown the advantages of firms focusing outwardly on customers and competitors (Narver and Slater, 1990). These findings support Dibb and Simkin's (2000) postulation that internal relationships would have an increased effect on implementation outcomes.

Our results also suggest that there exists an optimal level of post-plan improvisation, that improvisations in pricing are likely to result from changes in the external macro environment, that improvisations in promotion are likely to be responses to competitors, and that planning novices might be more successful sticking to the plan rather than trying to improvise as much as experts do. Each of these findings needs to be explored in greater detail, which will be further enabled by this taxonomy.

Learning can occur distinctly in different functions of the organization (Dodgson, 1993). Strategic marketing planning can encapsulate its own level of organizational learning separate from that of the organization as a whole. Even more specifically, the organizational learning associated with PPI might create a unique competency that could create a competitive advantage among firms. As noted in the jazz literature, mastery





refers to doing “whatever you are capable of, every time, without thinking” (Werner, 1996, p. 99). Becoming a master of post-plan improvisation requires the courage and confidence to improvise from a plan. Previous studies have conceptually posited the existence of positive and negative outcomes (Pina e Cunha *et al.*, 1999). This study’s categories of Outcomes also included Mixed Results and Unexplained categories. This provides an interesting basis for considering the nexus of marketing planning, improvisation and organizational learning. As marketing planning research has evolved, implementation has become interwoven into planning. Traditional Design-Precedes-Execution (DPE) concepts have been replaced with an integrated perspective. As such, the process of planning has become a mechanism for simultaneously designing, managing and learning and might constitute a unique form of organizational learning. In the case of post-plan improvisation, organizations must reconcile resolved outcomes (positive and negative) and unresolved outcomes (Mixed Results and Unexplained). The situational analysis assesses information at predetermined points (either temporally or event based). Incomplete, indeterminable and mixed results are more difficult to assess. For incomplete or indeterminable results stemming from PPI, learning might require special metrics dedicated to assessing these results at a later time (single-loop learning challenge) and that the marketing planning process itself would lead to incomplete or indeterminable results (double-loop learning challenge) (Argyris, 1976). The design of a strategic planning process sensitive enough to consider the source of such results would suggest an example of double-loop learning.

Much of the improvisation literature is rooted in conceptual understanding based on jazz analogies. Although there are limitations to the value generated from such comparisons, this study provides a fruitful extension of that conversation. As legendary jazz musician Lee Konitz notes, “learners must become familiar with the tunes and their frameworks before taking any liberties in playing variations or in improvising” (Berliner, 1994, p. 64). This study found that novice planners were less likely to report successful deviations from plan. It seems that planners need to gain a certain competency in planning knowledge and implementation practice before they should expect to successfully manage deviations from that plan. Additionally, “musicians develop their repertoires largely by performing in various bands” (Berliner, 1994, p. 65). Successful plan managers could benefit from working with different firms or across different industries. Post-plan improvisation is a complicated task that is benefitted by experience and experimentation to secure that deviation from plan is purposeful and valuable.

Both jazz and organizational improvisation takes place extemporaneously. However, they are both far from unstructured. Rather, the structure relies on a consideration of the past, present and future. Jazz musicians must use the past to contextualize what they are doing. It is vital to remember the past in order to compose “in the moment” with meaning. At the same time, jazz musicians are also keenly aware of the, “right now”[2]. They have kinetic minds that allow for actionable and immediate decision-making. And last, jazz musicians consider what is in front of them. They understand that each decision is leading toward opportunities in the future. Collectively, they are building towards a series of ever improving releases. Improvisationally-oriented organizations must also concurrently manage an understanding of the past, present and future if they hope to take full advantage of unexpected opportunities.

In developing jazz musicians, confidence is vital (Werner, 1996). To truly master a subject, the artist needs to have practiced the fundamentals to the point that they no longer require effort or attention. This allows the artist to move beyond the basics and really explore new dimensions. The same could be said for developing marketing managers. They need to take the time to truly understand their marketing plans. They need to slow down and reinforce the marketing planning basics and the decisions that were made. Only through their complete understanding can they begin to explore higher order methods such as PPI. One novice planner recalled that they, “tried various methods of lead generation (telemarketing, direct mail, sales lists, etc.) and we updated our marketing plan to reflect the ‘method of the month’. We spent more time working on the marketing plan than on executing it!” They were clearly not practiced enough with the basics of their marketing plan to improvise from it.

Moorman and Miner (1998b) noted that improvisation happens, “in the moment.” The extemporaneous aspect of improvisation requires the artist or the marketer to listen intently. Konitz says that he needs to “be there,” and “be interested in what’s going on around me, beyond my own obligation to play” (Hamilton, 2007 p. 108). In his case, he is listening to other musicians and reacting. In marketing, managers have to be able to listen to many different voices including suppliers, customers, competitors and other employees. Preparing to react to such a disparate group requires a trained ear and the mastery of the marketing plan that will allow for instantaneous, yet calculated, deviation from the plan.

#### *Managerial contributions*

Understanding the differences between types of PPI could improve marketing planning and implementation techniques. More specifically, by identifying the types of post-plan improvisations made by marketing planners, managers can begin to identify the cause, deviation and outcomes of their own improvisations and better evaluate their marketing planning and implementation efficacy. Any insights that can help managers better identify which types of deviations are more likely to lead to successful outcomes can have a huge impact on managerial marketing. Examples of such insights include the increased success of externally caused deviations relative to internally caused ones and the association between a moderate amount of improvisation and success.

Managers should be aware that internal forces cause a large percentage of post-plan improvisations. The extant literature focuses primarily on external analysis of the environment during marketing planning. Additional insights should be sought regarding how to train marketing planners to better analyze and plan for internal disruptions. This might constitute a new section of the situational analysis of plans. It should also be considered in contingency planning phases as well.

Additionally, managers should pay special attention to specific outcomes related to deviations from marketing planning. This will empower them to learn which types of causes and deviations are beneficial for their specific firm and industry. This study points out the difficulty of measuring and reporting marketing implementation effects because of their integrated nature and possible long-term orientation.

#### *Limitations and future research*

The current study should be evaluated in the context of several limitations. First, the online survey was limited to a select sample of planners. Not all planners use software

tools or traditional outlines. Second, the critical incidents were reported from a single respondent based on a retrospective interpretation of actual events. The measurement of the phenomenon is limited to the respondent's memory. However, retrospective reports in organizational research have been shown to be an acceptable means of generating data (Miller *et al.*, 1997).

Last, the assessment of deviations from marketing plans involves many inter-connected issues that may not have been reflected in the responses used for the analysis.

Future research should study the phenomenon of post-plan improvisation with traditional deductive, i.e. hypothesis-testing, research. Despite the limitations, some of the frequencies noted in the current study suggest promising directions for future research. For example, the high frequency with which these firms improvise from their approved marketing plans supports the need for improvisational research

The data analysis suggests that more externally caused deviations than internally caused deviations are deemed successful by marketing planners. Conceptually, some improvisational acts based on an external stimulus are consistent with the development of a marketing orientation (Dennis and Macaulay, 2007). Firms that capture and disseminate information and then respond to that information outside the predetermined planning cycle would be acting both improvisationally and with a market orientation. The potential for further integrating improvisation research with one of marketing's most central theoretical tenets seems like a logical and fruitful ambition.

The frequency of internally caused deviations suggests that firms could bolster marketing planning capabilities by devoting more focus on the internal environment of the firm as it relates to the implementation of the marketing plan. Although recent research has also documented internal sources of implementation blockers (Dibb *et al.*, 2008), this study provides additional detail through a different empirical method to better identify meaningful differences within the phenomena of post-plan improvisation.

The relationships identified between causes, types, and outcomes of PPI in the current taxonomy suggest a number of hypotheses. These can also be combined with existing theory and research on PPI. Dennis and Macaulay (2007) define a market orientation as a "philosophy that is concerned with identifying the needs and wants of customers and tailoring products and services to satisfy these demands, whilst remaining firmly focused on the competition." They further contend that improvisation is a key element for achieving a market orientation. Market orientation and market-focused strategic flexibility (Johnson *et al.*, 2003) may play a key role either in prompting particular kinds of PPI or in moderating the relative success of internally-motivated versus externally-motivated PPI.

The category of Marketing Management deviations includes temporal adjustments of both increased and decreased speeds. In our original analysis, temporal adjustments were not considered a meaningful deviation from plan. However, further review of the responses showed that temporal adjustments were a frequent and important portion of what later became the Marketing Management category. Previously, the temporal impact of improvisation was emphasized as a measure of the degree of improvisation (Moorman and Miner, 1998b). However, Crossan *et al.* (2005) argue that time has been oversimplified in consideration to improvisation. Borrowing from biology, phase

entrainment is the synchronization of cycles (Ancona and Chong, 1996). If organizations find disconnects between important drivers in either their exogenous or endogenous environments, should they consider entraining their implementation schedules to the relevant rhythms? The frequency of marketing management delays observed and the impact on improvisation and planning suggests that temporal consideration should be looked at more closely. Entrainment to other temporal cycles might play a more prominent role in the development and management of the plan.

As with time, an organization's relative size and power within its own market network requires consideration in the planning and implementation processes. The leverage of the organization in relation to other organizations causes firms to deviate from their existing marketing plans. This study further developed the External – Other Firms category into: Competitive Forces and Suppliers; and Vendors and Partners. In accord with Achrol and Kotler's (1999) realization that marketing in a networked economy requires a paradigm shift, market planners must recognize that environmental analysis has become more complex. In this study, the role of other firms often seems multifaceted. Some competitors offered assistance and some partners signaled hostile intentions. The incidents also revealed a pattern of disrupted or unsuccessful procurements from vendors with large rippling effects throughout the marketing plan.

Traditional marketing planning outlines (Kotler, 1997) oversimplify the competitive analysis. Future research should consider if market planners could consider the leverage of each relationship for the potential to cause a deviation from the marketing plan. By looking at the potential for change relative to the leveraged size and impact of the other firm, regardless if they are a competitor or ally, could lead to better preparedness. Additionally, alternative means of implementation invariably affect the ability to implement marketing plans (Thorpe and Morgan, 2007). Ongoing improvisational research should consider the organizational differences when measuring and considering improvisational efficacy.

### Conclusions

Organizational improvisation has been empirically linked to new product and process outcomes (Moorman and Miner, 1998a), relative brand equity (Slotegraaf and Dickson, 2004) and innovation (Vera and Crossan, 2005). The importance of these outcomes suggests that more attention should be devoted to understanding when to improvise and when not to. Until now, the different types of improvisation have not been identified. This study represents the first attempt at classification of deviations from a marketing plan, which is the first step in building theory related to improvisation. It provides future researchers with the ability to test more specific hypotheses related to post-plan improvisations of strategic marketing plans.

### Notes

1. (415 incidents passed the initial criteria for consideration. During the subsequent coding process, judges were unable to agree on the meaning of an additional 31 incidents. They were eliminated and the final number of incidents was 384.)
2. Input was gathered through interviews with a jazz educator.



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