

## Feasibility Study to Introduce a New Product to the Market in a Restaurant Chain in Pachuca, Hidalgo

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**Abstract:** The importance of economic issues in our society and the way they affect us individually and collectively, raise the need for specific training that provides the necessary keys for companies to venture into new business ideas. The present project gives an important contribution to the business perspective, since it allows the promoter of a business opportunity to carry out a detailed study that will provide with certainty its viability

For this reason the company wants to launch a new product in a restaurant chain, which has 12 branches located in Pachuca, Mexico and Queretaro. The project is based on the annual consumption of tea in the aforementioned branches, seeking to satisfy the demand of customers under the idea of providing natural alternatives and a more varied range in the tea menu.

Knowing that the success of a project is determined by the degree of feasibility presented in the operational, technical and economic points of the plan, its structure includes information to assess the business and make accurate decisions, describe the processes and logistics that the company will implement for the purchase, storage, processing, distribution, promotion, advertising, sale and delivery of Gourmet Teas to customers, defining the flow of products from the point of purchase to the point of consumption, with the purpose of establishing strategies that allow to the consumer a quality drink at a competitive cost in the market, 100% natural, made with different mixtures of dehydrated herbs.

**Key words:** feasibility; demand; plan; strategies; competitive advantage

**JEL codes:** M310

### 1. Introduction

Micro, small and medium enterprises are the backbone of the Mexican economy because of its high impact on job creation and national production.

In the same way, according to data from the National Institute of Statistics and Geography, in Mexico MSMEs generate 52% of the Gross Domestic Product and 72% of the country's employment. Consequently, it is important to pay special attention to the applicable strategies to support companies in their permanence and growth. Hence the importance of a business plan, as this can help to start the idea.

Positioning a new product in the client's preference should not require improvisation to achieve success. A gourmet product should be promoted by exalting its quality and benefits, creating a status for its consumers, and

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for this to have a market study to determine its feasibility and develop a business plan is a fundamental part of success or failure of a new product in the market. The business plan is an essential tool for those who want to carry on a business and to guide it as best as possible.

“It is expected that the consumption of tea in the country grow from 15 to 20 percent during 2017. In addition to this, the preferences of the domestic market are mostly green tea, black tea and tisanes”, said the experts Andrea Gutiérrez and Georgina Barragán, te Master of Star TREE Tea and founder of said company, respectively (The Informant, 2017). This market growth goes hand in hand with the formation of new segments of consumers who are looking for more natural and organic products.

It will be understood as business model to the way in which a company defines its vision, mission, policies and strategy and then take them into practice through an articulation of its value chain accordingly to stay competitive in the long term. From this mechanism, the company will define how to satisfy the needs of its customers and consequently how it will obtain income to become sustainable.

## **2. Theoretical Revision**

To validate the research process, it is necessary to base it on three axes: business plan, product (tea), and consumer behavior.

### **2.1 Business Plan and Its Structure**

The business plan is a written document that basically includes the objectives of the company, the strategies to achieve them, the organizational structure, the amount of investment required to finance the project and solutions to solve future problems (both internal and environmental).

It is also a guide where several key aspects are reflected: definition of the concept, what products or services are offered, to which public the offer is directed and who are the competitors that are in the market, among others. This without mentioning the precise calculation of how many resources are needed to start operations, how they will be invested and what is the profit margin that is sought.

On the contrary, to what some entrepreneurs imagine, developing a business plan is less complicated than it seems. Although each project is different, all part of having an idea and materialize it in writing based on five basic points:

- Ideological structure. It includes the name of the company, as well as the mission, vision, values and a description of the competitive advantages of the business.
- Structure of the environment. It is based on an analysis of the strengths and weaknesses of the company, as well as the behavior of the sector in which it develops, market trends, competition and potential customers.
- Mechanical structure Here the distribution, sales, marketing and advertising strategies are listed, that is, what actions have to be executed to achieve the success of the business idea.
- Financial structure. This point is essential because it tests — based on calculations and scenarios projections. the viability of the idea, speaking in economic terms, and whether it will generate an attractive profit margin.
- Human Resources. It helps define each of the jobs that must be covered and determines the rights and obligations of each of the members that make up the organization (Entrepreneur, 2017).

## **2.2 Teas, Characteristics, Consumption and Importance**

It describes information about tea and the types that exist worldwide, this is in order to have detailed information of the product that is intended to be launched in the short term.

Tea is a drink that is prepared from dried leaves of tea plant or small trees. Legend has it that the tea was discovered by Emperor Shen Nung, when he was boiling water next to a tree and the tea leaf fell by accident into the pot. This infusion was very comforting for what he began to take it constantly.

Tea is consumed by more than half of the world's population and can be taken as a hot or cold drink. It contains a very low level of calories (2 kcal per cup) and is free of artificial colors or flavors (Mexico, 2014).

The term foods has its origin in Latin. It comes from alimentum, alimenti whose meaning is what is eaten and drunk to grow and subsist; (in plural) subsistences. This word is formed by the verb alo, which means to nourish, to raise, to make grow and the suffix -mentum that indicates means, instrument or result. In this way it can be said that the original concept of this word is the means or instrument to nourish and make grow. As for the word gourmet comes from French. Its registration in that language dates from the fourteenth century, as a variation of an earlier form “gromme” which in turn came from the old French “gromet” — This pointed to the servant of a wine merchant. The current meaning -gastronomy- comes from the eighteenth century (Current Dictionary, 2017). At present, this term is used for high quality food products.

The main properties of tea are:

- Prevents infections.
- It helps to have a good digestion.
- Helps keep your teeth healthier due to its high fluoride content.
- Helps keep skin younger by its antioxidant property.
- Improves the immune system.
- Cardiovascular.
- Helps reduce the risk of cancer thanks to its property containing lacatechins as they prevent the proliferation of cancer cells. (Cabrera C, 2003)

Types of teas and their characteristics:

**Table 1 Types of Teas**

White tea	White tea is considered the most exquisite and refined, since from the whole leaves the youngest buds are collected where all the energy of the plant is concentrated. This plant is one of the most beneficial for health since its taste is considered exquisite and refined (Mexico, 2014).
Red tea - Pue Erh	Red tea has a very characteristic flavor, strong and earthy and its color is a dark reddish color. Its ripening process may come to doubt for several years and it is particularly this fermentation process that gives red tea its appreciated color, taste and exceptional properties
Oolong Tea- Blue Tea: “Black Dragon”	Blue tea is a “half way” between green tea and black tea, its manufacturing process is semi-fermented which results in a softer taste than black tea, but stronger than green tea
Rooibos: the small tree of South Africa	Rooibos tea contains many health benefits, is a perfect alternative for relaxation, has digestive properties and does not contain stimulants

Source: Mexico (2014)

## **2.3 Consumer Behavior**

Consumer behavior is the decision process and physical activity that individuals perform when they search, evaluate, acquire and use or consume goods, services or ideas to meet their needs (Rivera Camino, Arellano Cueva, & Morelo Ayala, 2013).

Nowadays gourmet products are more sought after, due to their perception as high quality products, which

project class and distinction, in addition to other factors such as their natural and organic origin. This product is aimed at a specific segment of the market, made up of people over 14 years old looking for natural products, a healthy life, who care about their health and who are constantly looking for new products in this area. They are people who do not have time to buy, move through the sector and look for comfortable and sophisticated things.

The lifestyle of the consumer has two functions: to characterize the individual and direct his behavior; which is going to identify the individual by means of a consistent pattern of behavior that defines the individual in their way of being and expressing themselves, in addition to their external characteristics, which determine the way of being and expressing themselves (Blogger, 2011). This is achieved through the purchase of products and/or services that reaffirm their identity (I am what I buy).

Three principles of consumer behavior applied to gourmet products:

Price as a status symbol: In the absence of knowledge of the costs of production, brand, etc., it is common to be guided by the price to assume that it is good (price = quality at a higher price, higher quality). In addition to this, being able to buy a product that has a high price is an indicator of the economic capacity to have it, which establishes a high social status, which is a desire of consumers who want to demonstrate that they are capable of buying it (It is common for people spread that he buys something and it cost him so much, considering that the price is a status indicator).

Change of concept to position a product in the preference of the consumer: The business of sales of teas already exist, the way to create a market that demands them is to form a new category that puts them in the taste of the consumer, giving the impression of providing a greater value, in this case when positioning it through gourmet products, creates the perception that it is a product for only a part of society, establishing a segment that is desirable to belong.

Create a service that establishes a lifestyle, for this principle should be considered that the products that are consumed most are those that are fashionable and that create an identity to the person who consumes them. Using concepts such as modernity, healthy, organic, reliable and/or sustainable are increasingly sought in products by consumers.

#### **2.4 Segmentation of Markets as Competitive Advantage, and Target Market Millennials**

Market segmentation is a process that consists of dividing the total market of a good or service into several smaller and internally homogeneous groups (León Ale, 2015). It is preferable to consider before segmenting two types of market the target market or objective, which consists of a set of buyers who have common needs and/or characteristics that the company or organization decides to serve (Kotler & Armstrong, 2008), or potential market, which is that market made up of the group of customers that do not consume the product we want to offer, because they do not have the characteristics required by us of the segment we want to sell, because they consume another product (chicken), they buy from the competition, either a similar one or a substitute (canned tuna) ) or simply do not consume for fear of affecting their health (Pelaez Avalos, 2009).

The importance of this procedure is to define the segment or niche (portion of a market segment in which individuals have characteristics and homogeneous needs, and the latter are not fully covered by the general offer of the market (The World Economy & Business, 2017), more attractive for our product, and with that, define and elaborate the strategies that are required to consolidate ourselves in the market as a leader in consumer preference.

Entering a market with existing products limits us in the sense of positioning, i.e., the place occupied by other products in the mind of the consumer, and especially the order in which it is located, as mentioned by Ries and Trout (1986): "The fundamental approach of positioning is not to create something new and different, but to

manipulate what is already in the mind, to re-link the connections that already exist.” Therefore create strategies that allow to penetrate the taste of consumers and to establish their preference and loyalty, although loyalty is something relative is a necessary aspect to improve sales.

#### 2.4.1 Content

People who were born between 1986 and 2000 are known as millennials, so they should not be older than 30 years (Sánchez, 2015). They are more educated, more technological, more liberal from the political point of view and less religious than previous generations (Puro Marketing, 2016).

Who are the millennials?

- They are known as Generation and
- Characterized because: They are heavy users of social media, they are lovers of communication, technology, media, control their life and work independently, and are enterprising, creative.

Another aspect to take into account is that the purchase process is preferably online, leaving the stores or catalogs aside, and also another aspect that should be taken into account are their habits and customs, and what they consume: Categories Top of online purchases abroad by Mexican millennials are: entertainment and education in digital formats such as e-books, courses, apps, music, movies, etc. (55%); clothing, footwear and accessories (52%) and consumer electronics (41%). However, the category of clothing is the most commercialized, both for millennials and for the total population of Latin America and the world (Mundo ejecutivo, 2016).

Millennials seek to express themselves through brands, they think that the brands they consume and use define them (Soto, 2015), they have a great capacity for learning, but not necessarily to project long-term work in them (Social Footprint, 2016). A Guardian investigation of income in Western countries revealed that young people have a good reason to complain: in seven rich countries in particular, young people are destined to be poorer than their parents. In the USA, young people are poorer than retirees (Conti, 2016), why then is this market attractive ?, one, because of the size (already exceeding 75.4 million people, only in the USA), and its growth is due in large part to the births of descendants of immigrants, especially from Latin America (Pereda, 2016), and the other the desire to compare and demand better products, are not satisfied by what new products must be fulfilling their expectations, therefore the cost is not a factor of interest, which means that they do not necessarily buy the most expensive, but they consider the cost/benefit much, “the expensive is not necessarily the best”.

By segmenting and finding a target market it is easier to direct efforts to achieve better results in order to position the product and brand of teas in the consumer’s preference.

### **3. Methodology**

The project has a mixed approach, because it employs qualitative elements (SWOT and situational analysis of the market and product) and quantitative elements (market size, sales forecasts, etc.).

A synthetic-analytical method is used, by which several elements are used (market research, study of the situation of the micro and macro environment, financial analysis, feasibility analysis, etc.) to integrate a total study of the case, and each element is seen individually and studied in an objective and particular way for its better use (analytical), and its importance in general research is described.

The type of research is of a mixed nature, since sources of printed and digital information (documentary type) were used for consultation, as well as a process of interacting with customers, suppliers, studying the competition (field work). In addition, the description was used to detail the current market situation and the consumers that

make up the product's target segment.

### **3.1 Marketing Plan**

#### **3.1.1 Situational Analysis**

It is vital to establish an effective situational analysis. An adequate analysis of the external environment as internal consumption and organizational that allows a complete situational analysis.

#### **3.1.2 Analysis of the External Environment**

There are several factors of consideration when evaluating the external environment: competitive forces, growth and stability of the economy, political tendencies, legal and regulatory factors, technological changes and cultural trends. These elements lead to what would be a successful business if the company evaluates and adequately defines them.

#### **3.1.3 Analysis of the Competition**

For the analysis of this section, 4 competitive forces are considered: total budget competitors, generic competitors, product competitors and brand competitors.

The total budget competitors have to do with competing products not related to the products, and that attracts the attention of the customers. Products other than teas, which can be produced by the same customers fall into this category, also other products that can produce different teas.

Generic competitors are artificial raw materials, as well as chemical flavorings. With product competitors, we refer to other raw materials for making teas and raw materials for other beverages.

The brand competitors are companies that are dedicated to selling the same infusions, the only thing that makes them different is their brand, then a table with the most recognized competitors is appreciated directly and indirectly.

**Table 2 Main Direct and Indirect Competitors**

	Brand competitors	Competitors of products	Generic competitors	Competitors of total budget
Raw material for teas	Florite	Other raw materials for teas	Chemical flavors	Another line of products (Herbalife)
	Inspira-te			
	Sandy Rose Te Gourmet			Other drinks
	Teve			
	Teasana			
	Tessito			

## **4. Results**

### **4.1 SWOT Analysis**

The company has been administered in a family manner and therefore little formality has been taken in its structure. It is necessary to perform an analysis of the environment that allows facing the current environments.

The strategies used in the company are categorized empirically, following the general manager's perception, a strategy that has worked and allowed him to be profitable, but insufficient to grow at the pace of current situations. So to stay strong and consolidate in the market to which it belongs, it is necessary to implement improvements that lead to a more formal administration.

Table 3 SWOT Analysis

<p><b>SWOT ANALYSIS</b></p> <p><b>INTERNAL FACTORS</b></p> <p><b>EXTERNAL FACTORS</b></p>	<p><b>List of Strengths</b></p> <ol style="list-style-type: none"> <li>1. Quality of your products.</li> <li>2. Experience and knowledge acquired.</li> <li>3. Solid financial resources.</li> <li>4. Competitive costs.</li> <li>5. It will be marketed online</li> <li>6. You have direct contact with customers</li> </ol>	<p><b>List of Weaknesses</b></p> <ol style="list-style-type: none"> <li>1. Little differentiation in the products.</li> <li>2. Little formal structure of the company.</li> <li>3. Lack of strategic direction.</li> <li>4. Internal operational deficiencies.</li> <li>5. Lack of personnel.</li> </ol>
<p><b>List of Opportunities</b></p> <ol style="list-style-type: none"> <li>1. Competitive companies that are not aggressive.</li> <li>2. Demographic and cultural changes.</li> <li>3. Market growth.</li> <li>4. Discovery of new uses to the products.</li> <li>5. Financial contributions by the partners.</li> </ol>	<p><b>FO (Maxi-Maxi)</b></p> <ol style="list-style-type: none"> <li>1. Take advantage of demographic and cultural changes to promote and educate the client about consuming a 100% natural and quality drink by the most used advertising media in the region. (F1, F5, O2)</li> <li>2. To use the solid resources that are had for the growth of the market, offering products with competitive costs. (F3, F4, O3)</li> <li>3. With the experience and knowledge that has to make discoveries of new uses of the product that is offered. (F2 .O4)</li> </ol>	<p><b>DO (Mini-Maxi)</b></p> <ol style="list-style-type: none"> <li>1. Hire staff and train them to perform quality work with the resources provided by the partners. (D5, D4, O5)</li> <li>2. Take advantage of the little competition that exists to be able to create products that make the differentiation in the market. (D1, O1)</li> <li>3. Carry out a formal structure of the company, defining posts and responsibilities of each area to notice the growth of production and marketing of the product. (D2, O3)</li> </ol>
<p><b>List of Threats</b></p> <ol style="list-style-type: none"> <li>1. Economic changes.</li> <li>2. Entry of foreign competitors.</li> <li>3. Adoption of new strategies by current competitors.</li> </ol>	<p><b>FA (Maxi-Mini)</b></p> <ol style="list-style-type: none"> <li>1. Take advantage of the financial resources and the experience and knowledge that you have to face foreign competitors. (F2, F3, A2)</li> <li>2. Commercialize quality products and</li> </ol>	<p><b>DA (Mini-Mini)</b></p> <ol style="list-style-type: none"> <li>1. Achieve the differentiation of the product to differentiate from the competition. (D1, A2)</li> <li>2. Create strategies for the growth of the company and protecting it to prevent the</li> </ol>

#### 4.2 Consumption Analysis

It was carried out an analysis of consumption in the 12 branches of a restaurant chain.

Customers have expressed a taste for natural tea with healing properties and that the menu of them is more varied. The table below is a comparison of teas in the restaurant chain.

Table 4 Consumption Analysis

Código	Descripción de artículo	Unidad	Enero	Febrero	Marzo	Abril	Mayo	Junio	Julio	Agosto	Septiembre	Octubre	Noviembre	TOTAL
AB018008	TÉ DE HERBABIENA MCCORMICK PAQUETE CON 50 SOBRES	CHURUBUSCO	3	4	2	3	6	2	2	4	3	2	4	35
		METEPEC	6	1	7	2	8	2	2	3	4	2	5	42
		COACALCO	1		1	2	3	1	3	3	3	1	2	20
		SAN JAVIER	3	3	6	1	6	2	4	5	4	3	5	42
		MADERO	1	6	-	-	1	-	1	3	2	1	2	17
		TULA	2	-	3	1	3	1	3	2	1	2	2	26
		SENDERO	2	6	4	5	6	5	3	6	5	2	6	50
		VILLAS	2	7	3	2	5	3	5	1	3	1	5	37
		SAN MARCOS	2	2	4	1	5	3	3	5	2	3	5	35
		LAGO ALBERTO	2	3	5	2	3	2	4	4	2	1	4	32
		PABELLÓN	-	1	-	2	2	-	-	4	1	-	-	10
		QUERÉTARO	-	-	-	-	-	-	-	-	-	-	8	8
SUMAS			24	33	35	21	48	21	30	40	30	18	48	

AB018009	TÉ DE LIMÓN MCCORMICK PAQUETE CON 50 SOBRES	CHURUBUSCO	3	4	1	1	3	3	2	4	3	3	4	30
		METEPEC	5	1	5	4	9	8	4	9	6	4	9	64
		COACALCO	1	3	3	3	7	2	5	5	3	5	2	39
		SAN JAVIER	3	5	4	8	6	2	4	5	4	3	5	49
		MADERO	1	4	-	-	2	2	1	3	2	1	2	18
		TULA	2	2	5	3	6	2	4	5	4	3	5	40
		SENDERO	3	4	10	4	8	4	4	6	5	4	5	57
		VILLAS	2	8	8	6	7	8	6	10	4	4	8	71
		SAN MARCOS	3	6	5	4	7	5	4	6	3	4	5	52
		LAGO ALBERTO	2	1	1	2	5	2	4	1	2	1	4	25
		PABELLÓN	-	-	1	1	2	1	1	5	2	-	1	14
		QUERÉTARO	-	-	-	-	-	-	-	-	-	-	8	8
SUMAS			25	38	43	36	62	39	39	59	38	32	58	

AB018010	TÉ DE MANZANILLA MCCORMICK PAQUETE CON 100 SOBRES	CHURUBUSCO	1	3	2	2	3	3	2	4	3	-	4	27
		METEPEC	3	-	5	3	4	2	3	5	4	2	3	34
		COACALCO	1	1	1	1	2	1	2	1	2	1	2	15
		SAN JAVIER	4	4	4	4	5	2	5	5	4	2	5	44
		MADERO	1	4	1	-	3	2	2	2	2	1	2	20
		TULA	2	3	2	2	2	1	2	2	3	1	2	22
		SENDERO	3	3	9	1	7	4	3	5	4	3	3	45
		VILLAS	1	4	4	1	4	3	5	3	3	1	3	32
		SAN MARCOS	1	5	-	3	3	3	2	2	3	2	3	27
		LAGO ALBERTO	2	4	2	3	2	2	2	2	2	2	1	24
		PABELLÓN	1	-	-	2	1	-	-	4	1	-	-	9
		QUERÉTARO	-	-	-	-	-	-	-	-	-	-	5	5
SUMAS			20	31	30	22	36	29	28	35	31	15	33	

The project includes 11 infusions, 4 are traditional chamomile, mint, lemon and lemon tea and 7 are compound teas such as: digestive tea, green tea, black tea, anti-insomnia relaxing tea, diuretic tea, anti-stress pain tea and tea from moringa.

It is intended to reach potential customers, as the first potential customer is the restaurant chain and online sales, later to restaurants, cafeterias and hotels, to clients with a high purchasing power, concerned about the consumption of natural beverages. The commercial strategy will be aimed at more points of sale, including supermarkets, convenience stores and direct sales to consumers. The marketing of the teas will be made in presentations of plastic containers with a capacity of 250 grams, accessories for the service in restaurants will also be sold: teapot with infuser of 500 ml, measuring spoon, cup with transparent glass plate and reclining bags with capacity of 250 grams.

### 4.3 Business Model

To facilitate the management of resources, a model is proposed, shown in the following Figure 1.

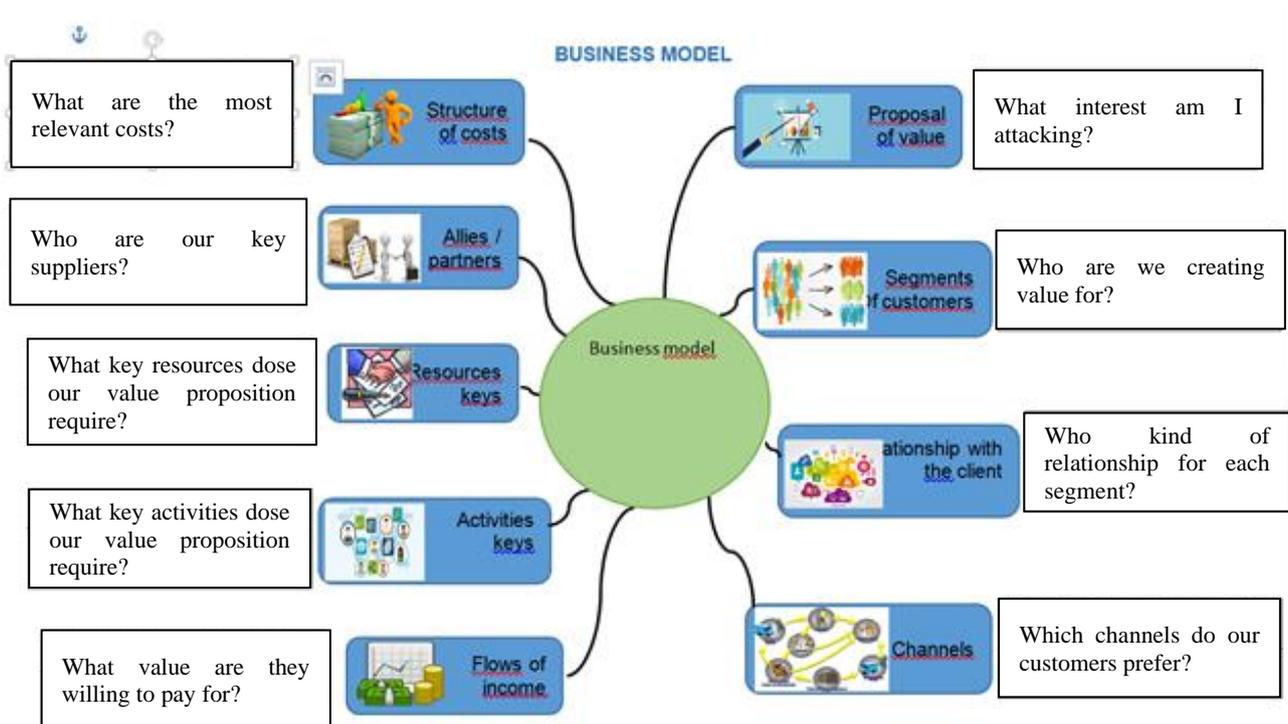


Figure 1 Business Model

### 4.4 Method of Operation

The method of operation includes the description of the production process and the method with which production is planned. The recommended method for planning production in the company is based on the pull system, this system consists of producing only the quantity that the client demands. In the company this fact occurs when a purchase order is generated. Next, the diagram of the production process is presented.

**Table 5 Method of Operation**

Flowchart					
Current method					
Proposed method		Date: _____			
Topic: Re-packaging		Diagram No. 1			
Department: Production					
Description of the process		diagram symbols			
Input reception					
Heavy product					
Heavy product					
Product inspection					
Re product packaging					
Product storage					
Product distribution.					
<b>Summary.</b>		<b>Symbol</b>			
Operations					
Transportation					
Inspection					
Delay					
Warehouses					

**4.5 Forecasts Using Different Methods**

**Table 6 Sales Forecasts**

Concept	Year 1	Year 2	Year 3	Year 4	Year 5
Corporate sales	\$144,499.11	\$151,724.06	\$153,310.26	\$167,275.78	\$175,639.57
Online sales	\$620,762.96	\$651,801.10	\$684,391.16	\$718,610.72	\$754,541.25
TOTAL	\$765,262.06	\$803,525.17	\$843,701.42	\$885,886.49	\$930,180.82

**Table 7 Period of Investment Recovery**

	0	1	2	3	4	5
Flow ACT.	250,732.99	403,309.40	306,158.48	292,242.18	278,958.45	266,969.98
Balance	250,732.99	152,576.41	458,734.89	750,977.07	1,029,935.52	1,296,905.50

Recovery period	
1.00	años

**Table 9 Forecasts Using Various Statistical Methods**

Month	Linear method	Forecast method	Exponential method	Mobile averages	Random method
12	115	115	110	134	118
13	117	117	112	144	82
14	119	119	115	144	106
12	121	121	117	131	99
16	123	123	119	134	123
17	126	126	121	125	92
18	128	128	124	127	92
19	130	130	126	126	103
20	132	132	128	112	142
21	134	134	131	104	112
22	136	136	133	111	75
23	138	138	136	139	145

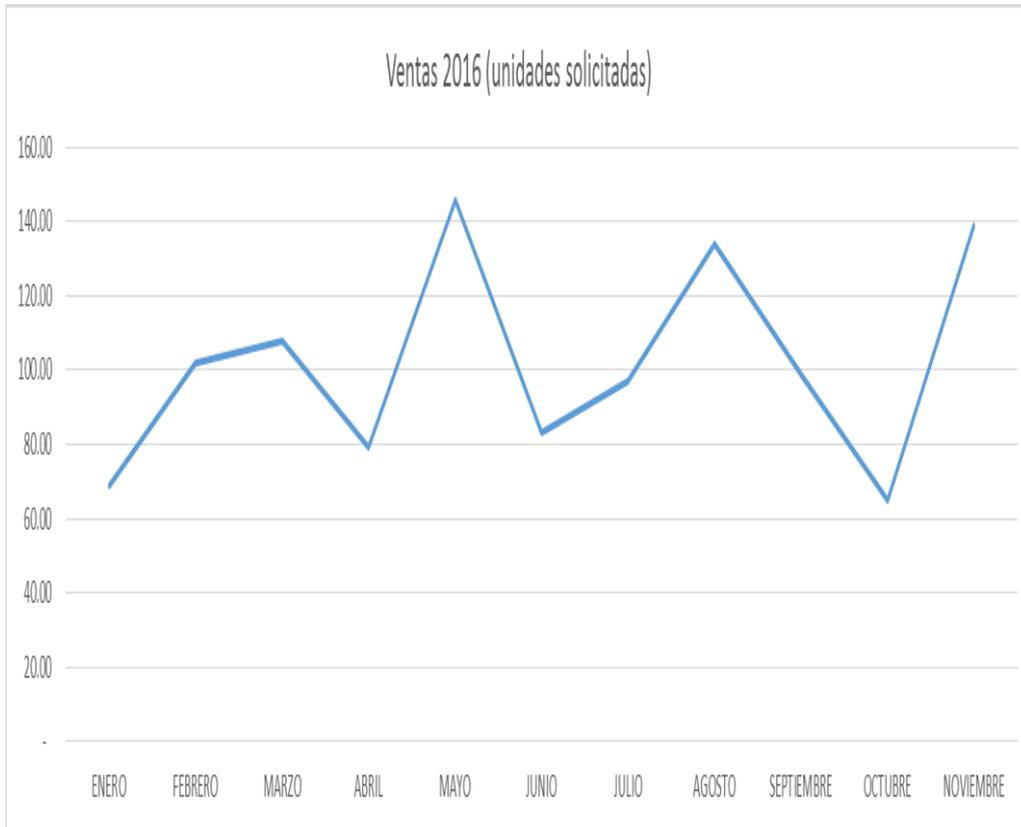


Figure 1 Previous Year Sales Graph

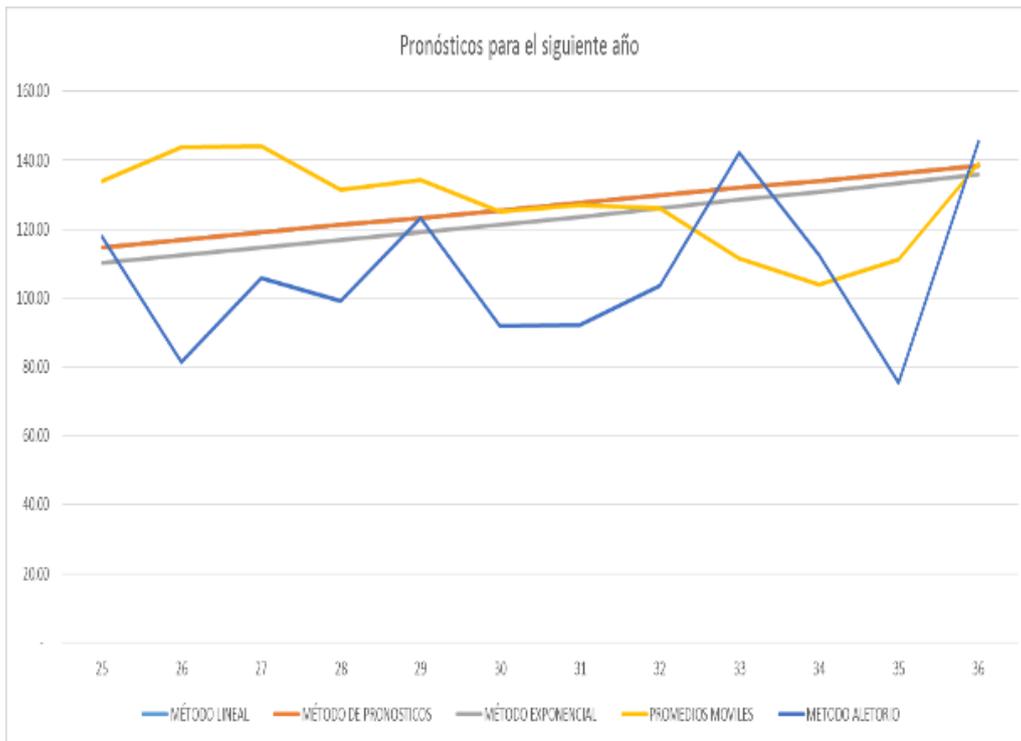


Figure 2 Projected Sales Chart for the Following Year

## 5. Discussion

The objective was met, to know the viability of the project, since the purpose is to evaluate the feasibility from the demand, financial and technical factors. Prepare a business plan, to then formulate a business model to position the gourmet tea, in the preference of the consumer by means of the strategies of quality, value and organic products for the health of its consumers.

According to the analyzes carried out, it is concluded that the project is viable, since the product has a demand of 6500 cups per month in the 12 branches of the restaurant chain, where the highest consumption is of the traditional teas, mint, chamomile and lemon.

There are 11 infusions of teas, green tea, black tea, digestive tea, anti-relaxant-insomnia, diuretic tea, anti-pain — anti-stress and moringa tea.

\$250,732.99 will be invested, the recovery of the investment is less than one year, the cost and sale price varies from one infusion to another, the presentation of the product will be sold in plastic containers with a capacity of 250 grams and refillable bags with a capacity of 250 grams. The sale price on average is \$31.98 including VAT.

The evaluation of investment projects is nowadays a topic of great interest and importance, since through this process the advantages and disadvantages of allocating resources to a specific project are evaluated qualitatively and quantitatively. The project analysis is a method to present the best use of scarce resources and the correct evaluation that is made to the projects, so that they contribute to the medium or long term development of a specific company and the economy in general. from a country.

The contributions of the project are beneficial for business studies, since it is an analysis that is carried out through a process of several technical, financial and administrative approaches that allow the employer to make accurate decisions and not put at risk the resources of the company .

The fact of having a business plan does not ensure the success of a company, but if it makes the road and the realization of it easier and more accurate since having a developed plan allows companies to anticipate and prevent certain events.

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