

A 餐饮公司成本控制存在的问题及对策分析

摘 要

成本控制是餐饮企业经营管理的的重要组成部分，贯穿着餐饮企业成本形成的全过程。成本控制效益的高低，影响着餐饮企业的经营成果和经济效益。严密、有效的成本控制能够使企业管理者的目标和精力集中于战略管理上，从而使餐饮企业保持高效、有序的运转。近年来，我国餐饮行业发展迅速，各色各样的餐饮得到飞速的发展，随之而来的餐饮行业竞争愈演愈烈，要想在餐饮行业处于不败之地，如何对成本进行控制，获得成本上的竞争优势，成为餐饮企业求得生存和发展的关键。

由于我国餐饮行业队伍的不断壮大，导致行业内竞争加剧，企业需提高自身的成本控制能力，才能获取更大的利润空间。但当前很多企业对于成本控制的理理解仍然处于表层，存在着许多不足。本文以 A 餐饮公司为研究对象，针对 A 餐饮公司成本控制的现状，分析了 A 餐饮公司缺乏成本控制的意识、成本控制制度体系不健全、各个环节成本控制效率低、品牌营销能力不足等问题，并提出了相应的对策。

关键词：成本控制；餐饮企业；营业成本

Problems and Countermeasures of cost control in A catering company

Abstract: Cost control is an important part of the operation and management of catering enterprises, running through the whole process of the formation of the cost of catering enterprises. The level of cost control benefits affects the operating results and economic benefits of catering enterprises. Strict and effective cost control can enable enterprise managers to focus on strategic management, business decisions and other aspects, so as to maintain efficient and orderly operation of catering enterprises. In recent years, China's catering industry has developed rapidly, and all catering industry has been developing rapidly. With the fierce competition in the catering industry, we want to be better than other enterprises. How to control the cost and gain the competitive advantage in cost has become the key to the survival and development of catering enterprises.

Due to the continuous expansion of the catering industry team in China, the industry competition intensifies, and enterprises need to improve their own cost control ability, in order to obtain greater profit space. But at present many enterprises' understanding of cost control is still at the surface, and there are many shortcomings. By taking A catering company as the research object and aiming at the current situation of cost control of A catering company, this paper analyzes the problems, existing in the cost control of A catering company, such as a weak awareness of cost control, imperfect cost control system, low cost control efficiency in each link, and insufficient brand marketing ability, and puts forward corresponding countermeasures.

Keywords: The cost control; Catering enterprises; Operating cost

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