

餐饮行业成本控制问题研究—以天津万达文华酒店为例

摘 要

天津万达文华酒店属于万达企业旗下的一个五星级酒店，目前酒店管理经营处于同业前列，但酒店业市场竞争非常激烈，如何取得比现在更大的经济效益，能够在极其激烈的竞争环境中脱颖而出，使万达文华酒店在竞争中处于相对有利的地位，酒店相关管理部门不得不重新思考酒店管理方式和思路，探索更好的道路。因此，酒店管理者应该采用战略管理来降低成本和费用。餐饮成本是酒店最重要的成本之一。餐饮成本的有效合理控制对酒店竞争和盈利能力具有重要意义。本文首先解释了酒店业餐饮成本的意义和相关解释；其次分析我国酒店餐饮成本的现状并以天津万达文华酒店餐饮成本现状为例，找出其餐饮成本的控制存在的问题，比如成本控制制度低、餐饮各环节控制制度低、管理制度不完善等。接下来就是具体分析、探讨出解决这些问题的对策，为万达文华酒店餐饮成本控制的改善提供关于成本控制力度、人员管理等方面的解决措施，分析并得出加强成本控制的力度、加强各个环节成本控制的力度、制定规范的，完善的管理制度还有培养酒店全体员工的成本控制意识并且加强成本效益的观念是解决上述问题的有效措施。

关键词：酒店业；餐饮成本；成本控制；采购；效益

ABSTRACT

Tianjin Wanda Vista Hotel is a five-star hotel under Wanda Enterprise. The hotel management and operation is currently in the forefront of the industry, but the hotel industry market is very competitive. How to achieve greater economic benefits than now can be in an extremely competitive environment To stand out, Wanda Vista Hotel is in a relatively advantageous position in the competition, and relevant hotel management departments have to rethink hotel management methods and ideas, and explore a better way. Therefore, hotel managers should adopt strategic management to reduce costs and expenses. Food and beverage costs are one of the most important costs of hotels. Effective and reasonable control of catering costs is of great significance to hotel competition and profitability. This article first explains the meaning and related explanations of catering costs in the hotel industry; secondly, it analyzes the status quo of hotel catering costs in my country and takes the status quo of catering costs in Tianjin Wanda Mandarin Hotel as an example to find out the problems in the control of catering costs, such as cost control. Low, low control of each link of catering, imperfect management system, etc. The next step is to specifically analyze and explore countermeasures to solve these problems, provide solutions to cost control, personnel management, etc., for the improvement of Wanda Vista's catering cost control, analyze and draw conclusions about strengthening cost control and strengthening each The strength of link cost control, the establishment of a standardized and complete management system, as well as the cultivation of the cost control awareness of all hotel staff and strengthening the concept of cost-effectiveness are effective measures to solve the above problems.

Keywords: Hotel industry; catering costs; cost control; procurement; benefits

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