CATERING SECTOR AND IMPORTANCE OF MARKETING COSTS IN THIS SECTOR

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ABSTRACT
Catering sector has a longstanding historical background on the conceptual basis. However, the catering sector established itself following the World War I years in the industrialized countries, and subsequently in Turkey beginning with the early 1960s. The sector showed substantial proliferation especially during the last 25 years, initially addressing factories and workplaces which ultimately proceeded to the transition for being a complementary constituent of the food industry. It gained acceptance as a separate sector for the last couple of years. The presence of numerous companies operating in the informal economy setting, affects the marketing and the production costs negatively for the legitimate companies.

It poses a grand challenge for the legitimate companies to schedule their marketing costs. Because of the fact that the controllable marketing costs combined with the uncontrollable ones have consequential aftermath effects on the competitiveness. It is an indispensable necessity for the companies to calculate the variable and the fixed marketing costs as well as the controllable and the uncontrollable marketing costs right at the beginning. The marketing costs have long term effects. Hence they reveal their effects in the long term, they happen to be irrevocable for most of the cases. The fact that the marketing costs represent the 50% of the total product and service costs clearly explicates how important they are in point of the competition.

In this study, the catering sector and the marketing costs (as being an enormously effective one in the sector) were investigated. Various suggestions were proposed relating to the marketing costs for attaining competitive superiority.

Key words: Catering sector, Marketing costs

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1. INTRODUCTION
Nutrition has a vital role in human life. Eating out of home and consuming catered food have gained great importance as a result of the expanding collective working conditions. Today, catering sector shows about 10-15% growth each year. In the fast-growing market, unfortunately, there are also illicit and unregistered companies which happen to produce with very low costs and because of this; they challenge the legal companies in the sector. This also affects the marketing costs of the companies. Also, the vocational education is insufficient in the sector for such a big market.

Social, cultural and environmental changes and diversifying work life settings along with life style choices enhanced the importance of the catering sector. Because of the ever-growing trend of the market, multifarious domestic and foreign companies enter to the market continually with new investments. This transformed the catering sector in to a serious business endeavor and investment tool. Multinational companies challenge the domestic companies in the catering business, especially the ones which deliver mass food servicing thorough the restaurant, café, and hotel chains. New investments are being launched for improving the services and the quality in this highly competitive sector. And these capital intensive incentives increase the costs even more.

The legislations and sanctions that enacted for protecting the health and the safety of the community also increase the production costs and the marketing costs, as well. The companies cannot avoid the production costs which are induced by the legal obligations necessary for being able to produce safe foods. Under such circumstances, companies, try to reduce the marketing costs of which they could decline.

The marketing costs have great importance from the point of competition in the market. On the other hand, reducing the marketing costs would impact the competitiveness in the market. For that reason, it is indispensable to realize a sound costing.

2. CATERING SECTOR
Catering sector is amongst the most risky ones. The processed foods become more durable after the production stages, however, the foods which were produced by the catering sector should be consumed in a quite short time. This means risk from the point of marketing.

Catering sector has a longstanding historical background on the conceptual basis. Today, approximately 10 million people use the catering system for eating out in Turkey. Factory owners build up mess halls in 1960s and table d'hote companies proliferated in 1970s. In 1990s, the catering sector grew with the foreign capital investments. The sector has great importance for the economy and tourism of the country. Catering sector actually, in a sense, means fusing the culinary art and the engineering skills.

The catering sector managed to achieve a good market share along with the today's improving life conditions. 76.3% of the Turkish population lives in cities and towns. The situation in the world is quite similar to Turkey's.

Catering sector is the one which provides food services to the consumers at the out-of-home settings. Today, the consumers obtain at least one meal of their daily food needs from out-of-home sources. And this makes the market very attractive. Especially working people and students may obtain up to two of their meals in a day from the catering sector.
As the nutritional habits and the living conditions change, people also increasingly tend to place importance on healthy nutrition. In other words, a trend is started for turning back to the old living conditions. The demand for organic nutrition gained impetus especially during the last 15 years (Winter, C.K.; Davis, S.F., 2006). This opened a new field in the catering sector, namely, "healthy organic foods". This means an entirely distinct market. In big cities, the demand for the organic foods progressively increases especially within upper class and high income groups. Apparently, the increase in the catered food production would open new avenues for the organic foods (Mikkola, M.; Mikkelsen, B.E., 2008). Although it is not highly developed in Turkey yet, catering sector too, constitutes an important channel for marketing the organic foods. Increase in the organic food production and demand depends on the increase in the consciousness about this issue (Mikkelsen, B.E.; Kristensen, N.H.; Nielsen, T., 2002). Because of their higher production costs and supply-demand gap, the prices of these foods are higher than the conventional ones. This restricts their market volume.

The target customers in the catering market may be divided into four groups:

- Customers who purchase the products and services of other brands
- Customers who don't purchase the products of the company, but, may purchase in the near future
- Customers who may purchase the products of the company in the long term
- The current customers who prefer the products of the company (Öndoğan, E.N., 2010).

Catering sector consists of four basic segments as being hotels, restaurants, fast-food restaurants, and public food serving outlets. The sector is also named as Out-of-Home Eating or Out-of-Home Consumption Sector (Şaylan, M., 2012).

2.1. Catering Sector SubGroups

2.1.1. Food&Beverage Servicing in Hotels

Hotels offer food&beverage services for assisting the accommodation services via the catering sector. The hospitality facilities (hotels) can brief be defined as the premises offering services such as accommodation, eating-drinking, and in some settings also entertainment and socializing environments to the people while they are travelling out of their regular residential places (Akbaba A., 2005).

The hotels have a market share of 16% in the catering sector. Food&beverage services are offered according to the hotels' marketing policies and target groups, as being breakfast, dinner or all inclusive formats. Café and bar services are important too. Besides, organization services such as cock-tail and dinner are being delivered for special events. Food&beverage services are generally being presented according to the traditional and country cuisines. Here, the countries and the eating habits of the tourist groups visiting the hotel are the basis.

2.1.2. Restaurant Servicing

Restaurant culture has its roots in very old times. Today, along with the globalization of the market, the market penetration of the foreign restaurant chains challenges the local businesses. Continuously developing technologies and diversified product ranges enriched the choices for the customers. Marketing policies are being constantly improved. This also affects the marketing costs. With their 35% market share, the
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Restaurants hold the largest market segment in the catering sector. This raises their importance. Restaurants may serve one meal, two meals or three meals a day, depending on their target groups. New product types and presentations will also vary in accordance with the characteristics of the target groups and the marketing purposes of the company.

Restaurant marketing is one of the most difficult marketing methods. Here, there are two prime constituents to be marketed. The Product and The Service. Presentation of both of these constituents to the customer in a perfect way requires the very best knowledge about the consumer. For choosing a restaurant, consumers, pay attention to five basic features. Menu, Price, Presentation, Ambiance, Service Personnel. These five basic features also reveal the basic marketing mix elements for the restaurants (Öndoğan, E.N., 2010). These ones, along with the production costs, are reflected in the marketing costs.

2.1.3. Fast-Food Outlet Servicing

Fast-Food restaurants are based on speedee service system. Here the purpose is, to treat as many as possible high number of customers at the restaurant in the soonest time. Their target groups consist of the consumers who have limited time for food consumption.

According to several international researches, the children under 18 years of age tend to be 23% more keen on the fast food than the adult persons. Whereas the children under 18 years of age prefer to eat fast food products 530 times in a year, this number is 430 for the adults. The most prominent factors about children to prefer the fast foods include convenience and attraction of fast foods and children's limited endurance against hunger (Anon., 2005a.). The most consumed four foods by the children under 12 years of age consists fresh fruits, fried potatoes, ice cream, and chocolate (Anon., 2005b).

It is believed that the wrong nutrition habits are responsible for 35% of all cancer cases (Anon., 2008). Here, the companies' sense of social responsibility is very important. They create their product ranges in accordance to this. Self-service is prevalent in the system. In the Fast-Food market, especially, the multinational companies challenge the domestic ones. Besides, illicit and unregistered manufacturing shops induce unfair competition to the market.

The fast-food restaurants have a market share of 15% in the catering sector. There is a fierce competition especially between the multinational fast-food companies.

2.1.4. Mass Food Servicing (Industrial Food Production and Distribution)

It is the procuring of food services in mass format from external suppliers under the term of "outsourcing". The companies in this group are the ones that transport the food from where they produce (a centralized kitchen of their own) to the mess halls located at the customers' premises. Today, it is a type of service which is preferred to be outsourced by many companies employing numerous personnel.

Mass food servicing companies may also produce their services at the on-site satellite kitchens located at the customers' premises. This type of servicing is named as "on-site food production at satellite kitchens". Here, the production conditions, the customer expectations, and the marketing costs are effective on decision making processes. It represents the most difficult part of the catering sector. It has a market share of 30% in the catering sector of Turkey. This is different from the other catering business types, because at this setting, the consumer is not the one who purchases the
food services directly for herself or himself. The company's responsible manager purchases the food services on behalf of the employees. This type of catering companies generally delivers d'hote servicing. Their menus are prepared on monthly basis and the pricing is made accordingly. On the other hand, however, because the food is not bought by the person who consumes it, it is quite difficult to achieve an outstanding customer satisfaction.

The marketing operations of the mass food producing companies are different than the other types of catering companies'. This is also reflected in the marketing costs. For promotional activities, especially the luxury restaurants addressing the high income groups generally prefer to utilize the magazines focused on the target groups. Furthermore, web design, advertisements in web sites, banners, and customer satisfaction are utilized for advertising activities. Multinational fast-food companies prefer to utilize media and outdoor advertisements, web site creations, advertisements displayed in different web sites and the other sale activities. Whereas domestic companies generally prefer to utilize individual sale activities and customer satisfaction. Mass food companies for their promotional activities, on the other hand, prefer to utilize the target group oriented sectorial magazines, their own web sites, and advertisement through referencing. The distribution and the storing costs have significant share in the sector.

2.2. The Development of Catering Market in The World and in Turkey

In Turkey, the households allocate 30% of their incomes for food. 26% of this belongs to in-home and 4% of this belongs to out-of-home food expenditures. Whereas the consumers in USA spend 50% of their food budgets for out-of-home settings, in Turkey this ratio is 13%. In Turkey, the number of people who make use of catering retailers (out-of-home eating) is approximately 8 million (Anon., 2015a).

Out-of-home consumption sector delivering catering services has a worldwide volume of 2.3 trillion USD. By 2014, the out-of-home consumption market reached the volume of 620 billion Euros in USA, 445 billion Euros in Europe, and only 16 billion Euros (50 billion TL) in Turkey. The market displayed 3.5-fold annual growth during the last 5 years in Turkey, and it is estimated that the market reached beyond the volume of 25 billion USD in 2015. Turkish market with its current condition equals to 1/37 of the USA market and 1/39 of the European market. Whereas a person spends 650 TL (250 USD) for out-of-home consumption annually in Turkey, this figure is 2.335 TL (890 USD) in Europe, and 5.660 TL (2.150 USD) in USA. The monetary amount of consumption per capita in the sector is 1.600 USD in USA. In Turkey, this figure is about 60-70 USD level. The sector reached to the volume of 16 billion USD during the last 10 years in Turkey. And it reached to the 20 percent of the total market via its growth during the last 20 years. It is estimated that the consumption per capita will increase 15-fold in the future in Turkey (Anon., 2015b).

According to the results of the research carried out by Out-Of-Home Consumption Suppliers Association (ETÜDER) at 92.743 out-of-home consumption points, Out-Of-Home Consumption spending takes place at the following places with the given percentages: 26% at restaurants, 22% at fast food outlets, 17% at hotels, 7% at cafés, 7% at entertainment venues, 5% at pastry shops, 4% at educational institutions, 4% at convenience stores/kiosks, and 8% at different spaces. Spending on food represents about 57% of these expenditures while 19% is for alcoholic beverages, 18% is for soft drinks and 6% is for cleaning supplies. Whereas about 140-150 people visit the eating&drinking places during weekday daily, for weekends this number reaches up

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to about 175-190 with a 25% increase. In Turkey, 65% of the people prefers to visit eating & drinking places with their friends. The sector generated employment for approximately 1,170,000 people in 2015 (Anon., 2015a).

Constant investments are also being made in the ever-growing and ever-intensifying sector. Another factor which plays an important role contributing to the growth of the catering sector in such a rapid rate is the developments in the tourism sector. The advancements in the kitchen equipment technology encourage the companies for modernization. Qualified personnel employment gained an upward impetus in the sector especially for being able to compete against the multinational companies. The global nature of the market also increases the diversification in the product range. All of these factor effect the production costs and marketing costs, as well. Consequently, the companies come to a better understanding of the importance of the marketing costs. They continuously work on the cost categories which may be given up or reduced for being able to reduce the marketing costs.

3. THE MARKETING COST AND ITS IMPORTANCE

3.1. The Marketing Cost Concept
For companies, competing in their target markets and achieving the aimed market share depend on the product or service which they produce in order to address the target group. In the catering sector, similarly, the product is produced and the services related with the product are delivered as well. The companies must use the factors of production in order to produce the products and services. Each factor of production entails a cost to the company. In the broadest sense, the definition of cost is the monetary value paid for goods and services or the expense of doing something to obtain for current or future benefits (Yükçü, S., 2015). All of the above mentioned items are required to be expressed in pecuniary terms. For commercial companies, the sum of the purchasing price of the product and all of the expenses (transportation, insurance, commission, storing etc.) related to the production constitutes the cost of that product. And for production companies, the sum of the all of the expenses affiliated with manufacturing the final product constitutes the cost of the manufactured product.

The companies are forced to undertake additional costs for being able to sell the products and services which they produce. Actually, these ones constitute the marketing costs. Marketing costs, also referred as marketing, sales and distribution expenses, can be defined as the total cost associated with delivering goods or services to customers and may include expenses associated with transferring the goods to a customer, storing goods in warehouses pending delivery, promoting the goods or services sold, or the distribution of the product to the points of sale (Yükçü S., 2015). Briefly, it contains all monetary spends that must be made by the companies for being able to carry out their marketing activities. Thereby, the marketing costs are too added to production costs.

Marketing activities begin with the market research before the production of any product or service. It contains the determination of demands and needs of the target group, the information gathering about the target market, the determination of the appropriate properties of the products and services addressing the target group, pricing, distribution, promotion processes. Marketing costs; demand creating, order taking, storing, transportation, presenting the products and services to the customers, the wages paid to the marketing personnel, travel expenses, sales commissions paid to
the dealers and salespersons, all kinds of expenses of the marketing department are included in the marketing costs.

3.2. The Properties of the Marketing Costs
The marketing costs (marketing and sales expenses) has different properties than the production costs. First of all, it has long term effects. In other words, the effects of the marketing activities expose themselves in the long run. Especially today, marketing efforts focus on creating loyal customers. And this takes long time.

When a customer develops a tendency to buy any product or service from the company consistently, then it means that the company got started to create a loyal customer. The difference between the company’s expenses and the revenues shows the effects of the marketing efforts. And this exposes itself in the long term. For this very reason, it is quite difficult to measure the effectiveness of the marketing efforts. Marketing activities, once launched, are irrevocable; therefore, they require meticulous research right from the start (Erdoğan, N.; Saban M., 2006). Especially in the mass food companies, monthly menus are prepared for delivering food services. Inflation rates, extra treatments or additional food service for the visitors demanded by the customer may cause the revenues to fall behind the projected production costs. This varies from company to company. Especially at the catering companies, it is necessary to calculate the promotion costs, the distribution costs, and the sale prices in certain terms. If the sale price is miscalculated at the beginning, such a price error cannot be rectified until the end of that month. This swells the marketing costs and consequently, the total costs of the company increases. Besides, it is not possible to revise it until the end of a predetermined period. Therefore, the marketing costs are considered as sunk cost. Sunk costs are the costs which have already been incurred and thus cannot be recovered by applying any further measures. So then, another feature of the sunk costs is that they are totally irretrievable and, therefore, should be considered irrelevant to future decision making. In other words, it is about the money already spent and permanently lost. Thus, when making decisions, sunk costs should be excluded. The advertisement expenses that included in the marketing costs stand as a good example for the sunk costs. Even if the company is sold, any money spent for the advertisement expenses cannot be recovered. Due to the fact that such expenses are sunk cost (Eruygur, O., 2011).

3.3. The Classification of the Marketing Costs
Determination of the total cost is important for the profitability calculations. For this purpose, all of the cost items should be defined individually right at the beginning, and following their classification, they should be added to the total cost in a planned way. Cost calculation in the catering sector is possibly more difficult and more complex than in most of the other sub-sectors of the food industry. Actually, the cost items enter to the storage as a whole batch. However they leave the storage piecewise in accordance with the current menu planning. Because of this, the production costs require to be calculated continually on daily, weekly, and monthly basis. Besides, the wage system utilized for paying the marketing personnel conveys differences to the marketing costs as well. Some of the personnel are paid with fixed wages. Some of the personnel are employed on the premium basis. Some of the personnel work on the fixed salary plus premium bonus program basis. The production is carried out place at the central kitchen and then transported or carried out at the on-site satellite kitchen. In fact, the first method increases the distribution costs. Due to such factors, classification is important when calculating the production and the marketing costs.
The costs in the eating and drinking companies are calculated as follows (Akdoğan, N., 1998):

**Costs According to Their Types:** Raw materials, auxiliary materials, process materials and material expenses, workmanship expenses and costs, electricity and communication expenses, depreciation and financing expenses etc.

**Costs by Their Functions in the Company:** Supply expenses, production expenses, marketing, sales and distribution expenses, general management expenses etc.

**Costs According to Their Burdening on The Product:** The direct costs and the indirect costs.

**Costs According to Their Relations with The Operation Volume** Fixed expenses, variable expenses, and mixed expenses.

**Costs According to Their Actuality:** Actual expenses and standard expenses.

When calculating the costs in the company, applying the classification according to their functions in the company would facilitate to differentiate the expenses. There are two basic costs in this classification: The production costs and the marketing costs. But still, it may evolve problems in practice at the catering sector. It may not be explicit that how the employee salaries should be classified, e.g. whether as production cost or marketing cost. Or the utilized packaging may need to be added to the cost items according to their area of usage. If the packaging is to be utilized in the production then it requires to be added to the production cost or if the packaging is to be utilized in transportation, presentation, promotion then it requires to be added to the marketing cost.

Carrying out the necessary company expenditure analyses is important when calculating the costs. Calculating the components constituting the production and the cost items utilized in the marketing, carrying out and controlling the analyses, each has great importance for the company (Güney, S., 2013).

The marketing costs, undertaken for marketing the products and services and for rendering the promotion activities effective, can be divided in to five basic groups (Johnson, H.W., 1976; Stanton, W.J., 1987):

- **Sale expenses:** They include wages, premiums, and commissions, and the other expenses related with sales. Besides, any other expenses incurred at the sale areas are also considered in this group.
- **Promotion expenses:** They include the expenses incurred via advertisements, exhibitions and trade fairs those undertaken for supporting sales.
- **Physical distribution expenses:** They include all sorts of expenses incurred within the distribution channel, such as transportation, loading, unloading and the like.
- **Financial expenses:** They include the expenses undertaken by the company because of the credit facilities offered to the customers for encouraging the sales, and the expenses incurred because of financing the sales via different methods.
- **General sale expenses:** They include the wages the bonuses and the premiums paid to the personnel hired by the marketing management.

The marketing costs need to be separated as direct and indirect ones for being able to achieve effective evaluation. For instance, the wages paid to the sales representatives at the sales areas are considered as direct marketing cost, whereas the expenses such as premiums and bonuses paid to sales personnel at the same areas are considered as indirect marketing cost. Calculating the indirect marketing costs is more straightforward but calculating the direct marketing costs is more difficult and open to the errors.
3.4. Importance of the Marketing Costs

Today the marketing costs, for the operations of the companies in the catering sector, as it is in the other sectors, become increasingly important. Previously, the companies were emphasizing on the production costs, however, the ever-growing market, the advancements in the technologies, the increased competition, and various other factors rendered the marketing costs more significant. Alongside with the production, the importance of the sales and the loyal customer are also well recognized. The marketing costs, together with the production costs, have major share in the total cost burden of the companies. The marketing costs embody the 50% of the product and service costs. This is a non-negligible percentage. As a result of this, the companies involve the marketing costs in to the total cost calculations of the products and services that they present to the market.

Any product or service presented to the market includes both the production and the marketing costs (Kılıç, Ö., 1993). The production costs have fixed nature and they tend to be less influenceable than the marketing costs. It is difficult to affect the production costs in the short term. Whereas the production costs are intrinsically fixed, the marketing costs have variable nature and prone to be affected in the short term. Because of this, it is the factor that determines the relation between the cost and the price (Akdoğan, N., 1982). Appropriate establishment of this relation impacts the product costs positively.

The promotion efforts as being a component of the marketing costs vary according to the properties of the companies. As a result of this, in compliance with the offered service, the marketing activities vary as well. In hotel business, printed and visual media along with the sectorial magazines are preferred for promotion in marketing activities. Likewise, promotion efforts are carried out via tourism agencies. And this increases the amount of commissions paid to the intermediaries. The salaries paid to the marketing personnel delivering the eating and drinking services increase the costs as well. The supply costs are the prominent ones within the distribution costs. Hence the prepared products and services are presented to the customer at on-site settings. It should be noted that the centralized distribution of special beverages and foods may increase the distribution costs for hotel chains.

The marketing activities utilized by restaurants and fast-food outlets are similar to the utilized by hotels. However, restaurants tend to prefer to employ the individual sale activities and the web design based interactions instead of the visual media for promotion efforts. Meanwhile, fast-food restaurants utilize the visual and the printed media channels intensively for promotion. The distribution costs get increased because of the engagement of the transportation method for food services delivery in the mass food companies. For this sort of companies, web site costs and individual sale efforts are generally the prominent ones in the promotion costs as well.

Catering companies are service producing establishments. In this business, the servicing costs too, have considerable importance when calculating the total cost. The service companies are labor intensive, as a result of this; their workmanship expenses are pretty high. In the service companies, the produced services or products are consumed at the service place (Savcı, M., 2009). But in the Mass food companies, the produced services need also to be delivered to a place in the customer's premises via transportation method. This is of course reflected in the distribution costs.

The marketing costs induce more long term effects than the production costs do. The companies decrease the raw material quality or quantity for reducing the production costs or downsize their production department personnel when they want
to reduce the total cost. If restricting the production costs is not possible, in such cases, then, the marketing costs are reduced.

The controllable costs and the uncontrollable costs are important in the company. For instance, the advertisement costs are within the controllable ones, whereas the ones such as packaging costs aiming to render the promotion effective or such as warehouse maintenance costs aiming to render the distribution effective are among the uncontrollable ones. As the uncontrollable costs are beyond the control of the managers, they accommodate high level of uncertainty.

Another important property of the marketing costs is that, some of them are variable whereas some of them are fixed. For example, the salaries of the marketing managers are considered as fixed cost, although the wages paid to the sales personnel hired on the premium basis are considered as variable cost. One of the important aspects here is the fact that the fixed costs may transform into the variable ones in the long run. Therefore, it is necessary to observe all of these factors when calculating the marketing costs.

4. DISCUSSION AND CONCLUSIONS

The catering sector with its intrinsic challenges has a special place in the food industry. Its cost calculation processes are also notably different than the other sub-sectors of the food industry. Hence in the other sub-sectors, both of cost items, either ingoing or outgoing are dispatched as whole batches. On the other hand, in the catering industry, the supplied cost items are dispatched into the inventory as a whole batch whereas they leave the inventory piecewise. This necessitates the cost calculations to be prepared more frequently. The production costs need to be calculated daily, weekly, and monthly. Moreover, the marketing costs vary too. Some of the production personnel may at the same time also be assigned for food presentation tasks. In promotion efforts, the advertisement policies may vary according to the offered eating and drinking services. The distribution efforts vary as to whether on-site satellite kitchen based food production or central kitchen based food production with delivery transportation is employed.

The catering sector still has place for further development within the food industry. Its production challenges and marketing challenges are examined less extensively than the other sub-sectors of the food industry. Although the catering sector has a plenty of market share, the current legislation began to address the demands and the needs of the sector adequately in recent times.

The highly variable nature of the catering sector’s marketing costs, diverse cost items and the volatility of its features pose tough challenges to the sector in point of competition. Moreover, insufficient number of qualified personnel, production focused cost reduction, cost negligent and sales oriented marketing, ever volatile expenditure items beyond the control of the companies take their toll on the profitability with their negative impacts on the sector.

Catering sector is in need of more appropriate recognition. The informal fractions must entirely be disposed of in order to cancel out the unfair competition. For being able to regulate the production costs and the marketing costs optimally, the controllable and the uncontrollable costs as well as the variable and the fixed costs must be defined in certain terms right at the beginning when calculating the sale price. The sector needs more comprehensive training programs about costing. Because, producing the best is not enough for being able to achieve a competitive edge in the
market. Maximizing the product and the service sales and increasing the profitability are important for attaining market retention.

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