



## The Effects of Cost Control on Superiority of Competitiveness

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### *Abstract*

*The ultimate purpose of this study is to associate the cost control and the competitive advantage at the hotel enterprises of Marmaris. In accordance with this purpose, the employees of the accounting departments have been conducted a survey and the results have been analysed. Chi-square, frequency table and t-test analysis are used at the analysis of data. The result of this study shows that when the number of hotel's stars owned increased, used food and beverage and labor cost control methods seem to differ. And that most of the 2 and 3-star hotels could not compete because of they do not give too much emphasis on cost control, compare their costs with other businesses etc.*

**Keyword:** Competition, Cost Control, Cost Control Methods.