

UNIFORM SYSTEM OF ACCOUNTS FOR RESTAURANTS

Chart of Accounts

ASSETS (1000)		LIABILITIES (2000)	
Account Number	Account Name	Account Number	Account Name
1100	Cash	2100	Accounts Payable
1110	Change and Petty Cash	2110	Accounts Payable - Trade
1120	Operating Account	2120	Other Payables
1130	Deposit Account	2200	Payroll Taxes Payable
1140	Reserve Account	2210	Withholding and FICA Taxes
1200	Accounts Receivable	2220	Federal Unemployment Taxes
1210	Trade (customers)	2230	State Unemployment Taxes
1220	Employee Loans and Advances	2300	Sales Taxes Payable
1230	Owner/Investor	2310	Sales Tax
1240	Tradeouts	2320	Liquor Tax
1250	Other	2400	Accrued Expenses
1290	Allowance for Doubtful Accounts	2410	Salaries and Wages
1300	Inventory	2420	Vacation and Sick Leave
1310	Food	2430	Rent
1320	Soft Beverages	2440	Percentage Rent
1330	Liquor	2450	Interest
1340	Beer	2460	Real Estate Taxes
1350	Wine	2470	Personal Property Taxes
1360	Paper Products	2480	Utilities
1370	Merchandise	2490	Other Accrued Liabilities
1380	Supplies	2500	Other Liabilities
1400	Prepaid Expenses	2510	Gift Certificates
1410	Insurance	2520	Customer Deposits
1420	Taxes	2530	Employee Deposits
1430	Licenses	2540	Change Tips/Withheld
1440	Other	2600	Current Portion of Long Term Debt
1500	Property and Equipment	2610	Current Portion of Notes Payable
1510	Land	2700	Notes Payable
1520	Building	2710	Note Payable - Building
1530	Leasehold Improvements	2720	Note Payable - Equipment
1540	Furniture and Equipment	2730	Capital Leases
1550	Automobiles and Trucks	2740	Less, Current Portion of Notes Payable
1560	Construction in Progress		
1590	Accumulated Depreciation-Building		
1592	Accumulated Amortization-Leasehold		
1594	Accumulated Depreciation-FandE		
1596	Accumulated Depreciation-Autos and Trucks		
1600	Other Assets		
1610	Deposits		
1620	Organizational Costs		
1630	Pre-opening Expenses		
1640	Liquor (Beverage) License		
1650	Other		

Uniform System Of Accounts For The Lodging

Roy C Wood, Bob Brotherton



Uniform System Of Accounts For The Lodging:

Uniform System of Accounts for the Lodging Industry Hospitality Financial and Technology Professionals, 2006 The Uniform System of Accounts for the Lodging Industry establishes standardized formats and account classifications to guide individuals in the preparation and presentation of financial statements for lodging operations The publication is a joint effort of the Hotel Association of New York City and the Financial Management Committee of the American Hotel Lodging Association AH LA with funding from Hospitality Financial Technology Professionals HFTP Google books viewed Feb 22 2021

Uniform System of Accounts for the Lodging Industry Hotel Association of New York City, 2014 *Uniform System of Accounts for the Lodging Industry* American Hotel & Lodging Association, American Hotel and Lodging Educational Institute Staff, 2013-03-27 **USALI**, 2024 The publication is a joint effort of HFTP Hospitality Financial Technology Professionals and AHLA American Hotel Lodging Association *Applying the Uniform System of Accounts for the Lodging Industry (USALI) for the Purposes of Financial and Management Accounting* Dragan Georgiev, 2017 Since long time ago uniform systems of accounts have been developed in many industries for the purposes of accounting control and management of enterprises as in the hospitality industry was created so named USALI Uniform System of Accounts for the Lodging Industry A study conducted in enterprises of the mentioned sector in Bulgaria in 2014 found that an extremely small share of their financial specialists know USALI yet most of them are seriously interested in this tool of management accounting The aim of the article is to survey the Uniform system in the following key aspects for the financial professionals origin development basic principles essential characteristics benefits from its implementation shortcomings and the taken measures for their overcome by the developers of the system **Practical Guide to the Uniform System of Accounts for the Lodging Industry** Howard Field, 2002 Uniform System of Accounts for the Lodging Industry, 1996 Hospitality Financial Accounting Jerry J. Weygandt, 2005 As the hospitality field continues to grow and diversify today s hospitality professionals need to understand financial accounting at a higher level than ever before Written by some of the most respected authors in accounting Hospitality Financial Accounting Second Edition gives a complete introduction to financial accounting principles and demonstrates how to apply them to all facets of the hospitality industry Updated with the latest developments in the accounting and hospitality fields Hospitality Financial Accounting Second Edition covers the basics of financial accounting and then shows readers how to analyze statements and deal with the daily issues they will face on the job BOOK JACKET Akuntansi Perhotelan, Penerapan Uniform System of Accounts for the Lodging Industry IBM Wiyasha, 2024-06-12 Informasi keuangan sangat strategis bagi pihak pihak yang berkepentingan terutama untuk tujuan pengambilan keputusan ekonomis Akuntansi keuangan industri perhotelan memiliki keunikan tersendiri dalam mengakomodasi karakteristik industri ini yang bercirikan jumlah transaksi yang relatif banyak per hari dengan nilai transaksi per unit relatif kecil serta perputaran transaksi kas yang cepat Buku ini mengkaji dengan rinci daftar rekening jurnal khusus

dan catatan-catatan akuntansi yang lazim diterapkan dalam industri perhotelan untuk dapat menghasilkan laporan keuangan hotel laporan rugi laba neraca dan laporan arus kas. Selain itu, buku ini juga mengkaji statistik yang diterapkan di industri ini sehingga memberikan gambaran dan arah operasional hotel untuk rentang waktu tertentu. Pendekatan pembahasan pada buku ini adalah kompetensi pada fungsi-fungsi yang ada di departemen akuntansi hotel seperti general cashier, income auditor, account receivables, account payables, F B cost control, dan book keeper.

Profili gestionali e rivelazioni contabili delle imprese alberghiere Paolo Ricci, Guido Migliaccio, Roberto Jannelli, 2007

Uniform System of Accounts for Second-class Cities, 1912

The SAGE Handbook of Hospitality Management Roy C Wood, Bob Brotherton, 2008-06-05

At last a comprehensive systematically organized Handbook which gives a reliable and critical guide to all aspects of one of the world's leading industries: the hospitality industry. The book focuses on key aspects of the hospitality management curriculum: research and practice, bringing together leading scholars throughout the world. Each essay examines a theme or functional aspect of hospitality management and offers a critical overview of the principle ideas and issues that have contributed and continue to contribute within it. Topics include: The nature of hospitality and hospitality management; The relationship of hospitality management to tourism, leisure, and education; provision; The current state of development of the international hospitality business; The core activities of food, beverage, and accommodation management; Research strategies in hospitality management; Innovation and entrepreneurship trends; The role of information technology.

The SAGE Handbook of Hospitality Management constitutes a single comprehensive source of reference which will satisfy the information needs of both specialists in the field and non-specialists who require a contemporary introduction to the hospitality industry and its analysis.

Bob Brotherton formerly taught students of Hospitality and Tourism at Manchester Metropolitan University. He has also taught Research Methods to Hospitality and Tourism students at a number of international institutions as a visiting lecturer.

Roy C Wood is based in the Oberoi Centre of Learning and Development, India.

Feasibility Studies for Hotels Wolfgang Fercher, 2006-10-16

Inhaltsangabe Abstract

The intensity of competition in the tourism business, especially in the hotel industry, has continuously grown during the last years. This development leads to the situation that capital investments in the hospitality industry are connected with ever-increasing risks. In order to minimize these risk potentials, a detailed evaluation of the competitiveness and market compatibility of a planned project is an essential part of any project development process. Those analyses are covered in the course of a feasibility study, which encloses all aspects that influence the success of a hotel project. In this context, a feasibility study serves as an information tool for project developers, investors, tenants, hotel operators, and financiers in order to make decisions with regard to a specific hotel project. The preparation of a feasibility study requires the combination of a multitude of aspects; hence, input from all participants in the project development process. Getting hold of information and the appropriate usage of this information is crucial in order to ensure the success of a study. The main objective of this diploma thesis is to identify the most important and current issues in feasibility evaluation of hotel

projects In practice many studies are prepared following a fixed model which has not been changed for years However the hospitality industry is highly competitive and dynamic new additions to the existing supply therefore need to be analyzed very carefully The focus of this diploma thesis is specifically put on the hospitality industry This means that feasibility evaluation for other types of project development in the tourist industry is not subject to this study The aim of the thesis is on the one hand to point out aspects that have to be taken into consideration in any study and to give suggestions for improvements on the other hand The author has laid down the following four hypotheses that serve as the main source for the research questions Hypothesis 1 The sensitivity analysis is the most important component of a feasibility study Hypothesis 2 A feasibility study is the most important decision making factor for the investor in a hotel project Hypothesis 3 If the results of a feasibility study seem to turn out negative then the operative concept of the project is changed Hypothesis 4 The level of the construction cost is the factor that is most difficult to estimate and is therefore , Accounting Essentials for Hospitality Managers Chris Guilding,Kate Mingjie Ji,2022-02-27 For non accountant hospitality managers accounting and financial management is often perceived as an inaccessible part of the business Yet having a grasp of accounting basics is a key part of management Using an easy to read style this book provides a comprehensive overview of the most relevant accounting techniques and information for hospitality managers It demonstrates how to organise and analyse accounting data to help make informed decisions with confidence With its highly practical approach this new fourth edition Quickly develops the reader s ability to adeptly use and interpret accounting information to enhance organisational decision making and control Demonstrates how an appropriate analysis of financial reports can drive your business strategy forward from a well informed base Presents new accounting problems in the context of a range of countries and currencies throughout Develops mastery of the key accounting concepts through financial decision making cases that take a hospitality manager s perspective on a range of issues Includes accounting problems at the end of each chapter to be used to test knowledge and apply understanding to real life situations Offers extensive web support for instructors and students that includes PowerPoint slides solutions to end of chapter problems a test bank and additional exercises The book is written in an accessible and engaging style and structured logically with useful features throughout to aid students learning and understanding It is a key resource for all future hospitality managers *Management Accounting for the Hospitality, Tourism and Leisure Industries 3rd edition* Debra Adams,2024-09-02 An up to date and relevant reference guide to accounting for decision making in the hospitality tourism and leisure industries Its user friendly and easy to follow style is based on the author s extensive first hand experience of working with and delivering training and professional development in the sector Modern Hotel Operations Management Michael Chibili,Shane de Bruyn,Latifa Benhadda,Conrad Lashley,Saskia Penninga,Bill Rowson,2019-11-22 A comprehensive and wide ranging introduction to operational hotel management this textbook brings together business administration management and entrepreneurship into a complete

overview of the discipline Essential reading for students of hospitality management the book also benefits from online support materials

Uniform System of Accounts and General Instructions for State Departments and Institutions Washington (State). Bureau of Inspection and Supervision of Public Offices,1920 *The Cornell School of Hotel Administration on Hospitality* Michael C. Sturman,Jack B. Corgel,Rohit Verma,2011-04-26 This cutting edge and comprehensive book with contributions from the star faculty of Cornell University s School of Hotel Administration offers the latest thinking on the best practices and strategies for hospitality management A must for students and professionals seeking to enter or expand their reach in the hospitality industry The Cornell School of Hotel Administration on Hospitality delivers the authoritative advice you need to Develop and manage a multinational career and become a leader in the hospitality industry Maximize profits from franchise agreements management contracts and leases Understand and predict customer choices and motivate your staff to provide outstanding service Manage hospitality businesses and the real estate underlying the businesses Control costs coordinate branding strategy and manage operations across multiple locations

Travel Industry Economics Harold L. Vogel,2021-05-13 In this book Harold L Vogel comprehensively and holistically examines the business economics and investment aspects of major components of the travel industry including airlines hotels casinos amusement and theme parks cruise lines and tourism The book is designed as an economics grounded text that uniquely integrates reviews of each sector s history with economics accounting and financial aspects and analysis As such it provides a concise up to date reference guide for financial analysts economists industry executives legislators and regulators advertisers and journalists interested in the economics financing and marketing of travel and tourism related goods and services The fourth edition of this well established text updates refreshes and significantly broadens the coverage of tourism economics It includes new sections on travel law and applications of big data and artificial intelligence technologies as well as additional material on demographic spending patterns the online travel agency business the pandemic s effects and affects on industry finances expanded coverage of the cruise line industry and information on the damage to tourist destinations caused by excessive pollution and traffic

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