

UNIFORM  
SYSTEM OF  
ACCOUNTS  
FOR THE  
LODGING  
INDUSTRY  
Eleventh Revised Edition



***Noventa anos de  
normalização setorial:  
O sistema uniforme de contabilidade para a  
indústria do alojamento (USALI)***

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1. Motivação
2. Caracterização do USALI
3. Evolução do USALI
4. Utilização do USALI
5. Conclusões

# 1. MOTIVAÇÃO

. Escassez de estudos sobre o normativo contabilístico aplicável ao setor hoteleiro e de investigação sobre a sua adoção em Portugal.

. Atualidade do tema: em Janeiro de 2015 entrou em vigor a 11.ª edição do USALI .

. Interesse para a História da Contabilidade: comemoração do 90.º aniversário do USALI em 2016.

# Uniform System of Accounts for the Lodging Industry (USALI)

## 2. Caracterização: Origens e marcos importantes

1926

1.ª edição

- **Uniform System of Accounts for Hotels (USAH)**, por iniciativa da *Hotel Association of New York City*

1996

9.ª edição

- USAH (8.ª ed.) + **Uniform System of Accounts and Expense Dictionary for Small Hotels, Motels and Motor Hotels (USASH)** (4.ª ed.)

=

- **Uniform System of Accounts for the Lodging Industry (USALI)** (9ª edição)

2014

11.ª edição

- Em 2015 entrou em vigor a 11.ª edição do **USALI**

### ***Uniform System of Accounts for Hotels (USAH)***

Um dos primeiros esforços organizados, por parte de uma indústria nos Estados Unidos, para criar linhas de orientação na preparação de normas de contabilidade e práticas de relato financeiro que espelhassem terminologia e atividade únicas da indústria do alojamento.

## *2. Caracterização: O que é o USALI?*

*Um **sistema uniforme de contas** estabelece modelos normalizados e classificações de contas para orientar a preparação e a apresentação das demonstrações financeiras. [...] As recomendações do sistema uniforme ... são consistentes com os princípios contabilísticos geralmente aceites (USGAAP). A normalização que dele resulta [...] permite aos utilizadores internos e externos das demonstrações financeiras comparar a posição financeira e o desempenho operacional da unidade a unidades semelhantes da indústria do alojamento.*

**USALI (2014:xix)**

# Uniform System of Accounts for the Lodging Industry (USALI)

## 2. Caracterização: Vantagens



Uniformidade



Comparabilidade



Flexibilidade e facilidade de adaptação



Longa experiência e melhoria constante de um sistema com quase 90 anos



Gestão por responsabilidades



Ferramenta de *benchmarking*

# Uniform System of Accounts for the Lodging Industry (USALI)

## 2. Caracterização: Entidades que colaboraram na 11.ª edição

Hotel Association  
of New York City

. Detém os direitos  
de autor

American Hotel  
and Lodging  
Association (AHLEI)

. Education  
Institute: editor  
. Financial  
Management  
Committee : autor

28  
membros

Hospitality  
Financial and  
Technology  
Professionals

. Patrocina

Academia, gestores de ativos, entidades de *franchising*, firmas de *benchmarking*, contabilistas certificados, consultores, empresas de gestão hoteleira e donos de hotéis.



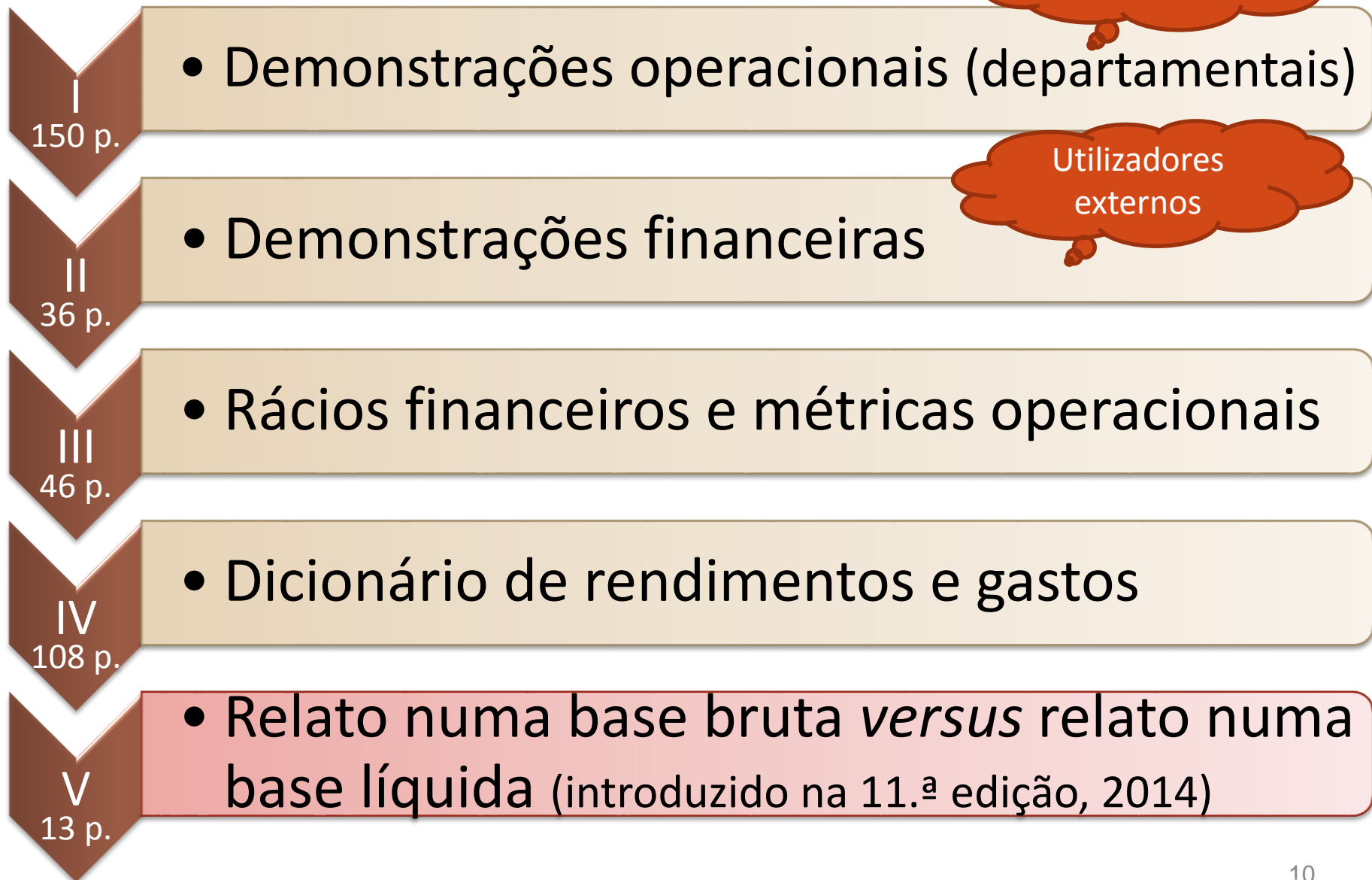
Porque é o USALI tão popular,  
apesar da sua adoção não ser obrigatória?

Expansão de  
cadeias  
hoteleiras  
americanas

Firmas de consultoria  
americanas, com sucursais  
em várias partes do  
mundo (e.g. PKF, STR),  
utilizam nas estatísticas  
setoriais periódicas a  
estrutura de dados  
prevista no USALI

Contratos de  
gestão exigem  
a aplicação do  
USALI

## 2. Caracterização: Estrutura



Processo interno de determinação  
dos resultados

*Operating Statements*

**Demonstrações operacionais**

Resultados por departamento



*Summary Operating Statement*

**Demonstrações global dos resultados**

Resultado global do hotel

## 2. Caracterização: Demonstrações Operacionais

### Demonstrações operacionais

(18 mapas)

1. Alojamento
2. Alimentação e Bebidas
3. Outros Departamentos Operacionais
  - 3.1 Campo de Golfe e Loja
  - 3.2 *Health Club/SPA*
  - 3.3 *Parking*
  - 3.4 Restantes departamentos operacionais
  - 3.5 Departamentos menores
4. Rendimentos Diversos
5. Administrativo e Geral
6. Sistemas de Informação e Telecomunicações
7. Vendas e Marketing
8. Manutenção e Reparação
9. Energias
10. *Fees* de gestão
11. Rendimentos e Gastos Não Operacionais
12. Lavandaria da Casa
13. Refeitório do Pessoal
14. Gastos com o Pessoal



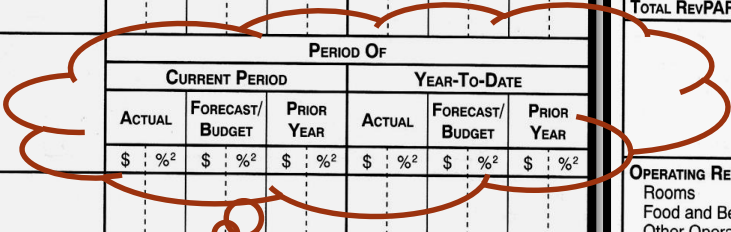
# Uniform System of Accounts for the Lodging Industry (USALI)

## 2. Caracterização: Demonstração Global dos Resultados

Summary Operating Statement [For Operators]<sup>1</sup>

	PERIOD OF					
	CURRENT PERIOD			YEAR-TO-DATE		
	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR
ROOMS AVAILABLE:						
ROOMS SOLD:						
OCCUPANCY:						
ADR:						
ROOMS RevPAR:						
TOTAL RevPAR:						
	PERIOD OF					
	CURRENT PERIOD			YEAR-TO-DATE		
	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR
	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>
OPERATING REVENUE						
Rooms						
Food and Beverage						
Other Operated Departments						
Miscellaneous Income						
<b>TOTAL OPERATING REVENUE</b>						
DEPARTMENTAL EXPENSES						
Rooms						
Food and Beverage						
Other Operated Departments						
<b>TOTAL DEPARTMENTAL EXPENSES</b>						
<b>TOTAL DEPARTMENTAL PROFIT</b>						
UNDISTRIBUTED OPERATING EXPENSES						
Administrative and General						
Information and Telecommunications Systems						
Sales and Marketing						
Property Operation and Maintenance						
Utilities						
<b>TOTAL UNDISTRIBUTED EXPENSES</b>						
<b>GROSS OPERATING PROFIT</b>						
MANAGEMENT FEES						
INCOME BEFORE NON-OPERATING INCOME AND EXPENSES						
NON-OPERATING INCOME AND EXPENSES						
Income						
Rent						
Property and Other Taxes						
Insurance						
Other						
<b>TOTAL NON-OPERATING INCOME AND EXPENSES</b>						
<b>EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION, AND AMORTIZATION</b>						
INTEREST, DEPRECIATION, AND AMORTIZATION						
Interest						
Depreciation						
Amortization						
<b>TOTAL INTEREST, DEPRECIATION, AND AMORTIZATION</b>						
INCOME BEFORE INCOME TAXES						
Income Taxes						
<b>NET INCOME</b>						
REPLACEMENT RESERVE						
<b>EBITDA LESS REPLACEMENT RESERVE</b>						

Métricas operacionais



Seis colunas

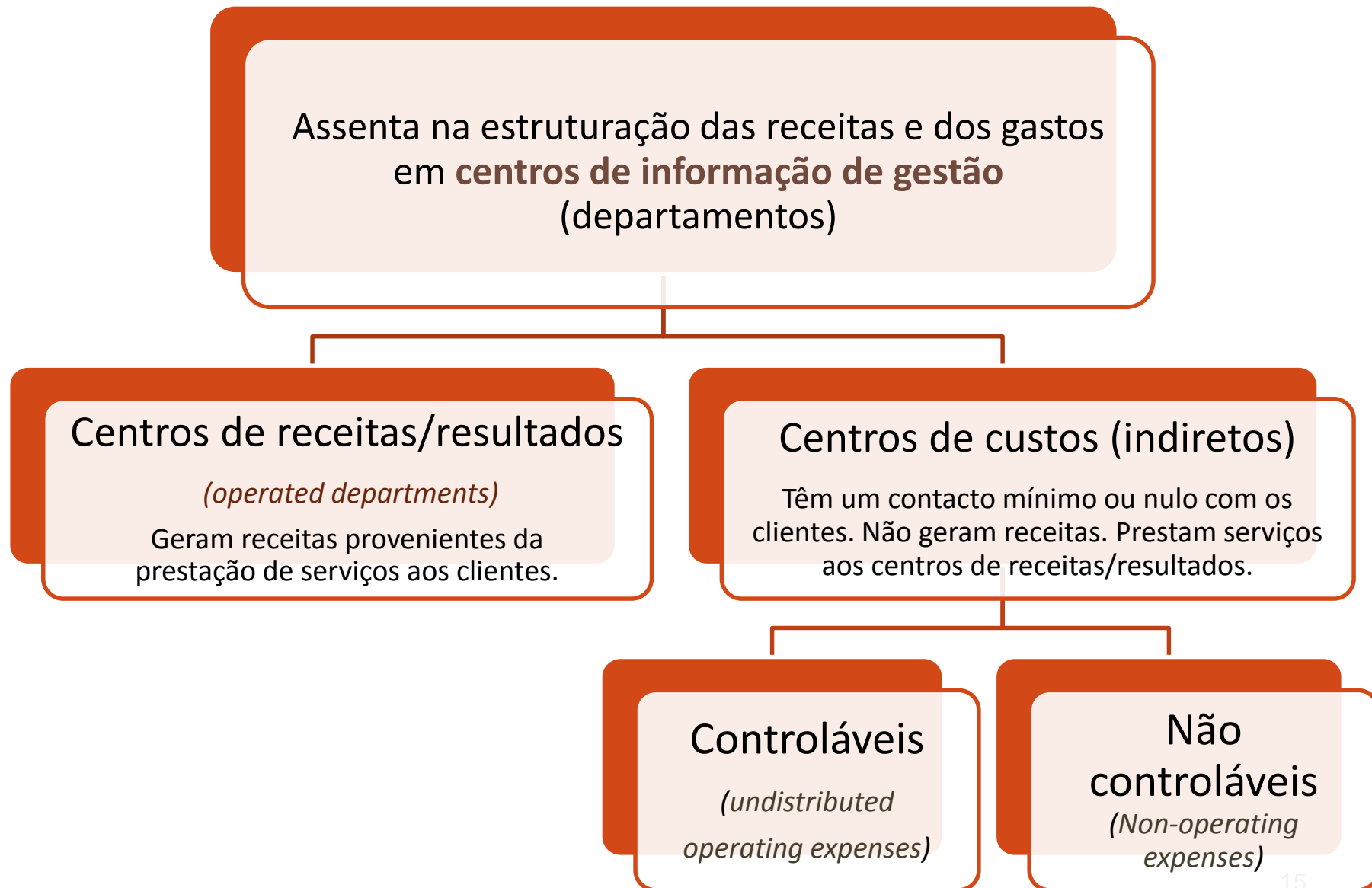
EBITDA

Summary Operating Statement [For Owners]<sup>1</sup>

	PERIOD OF					
	CURRENT PERIOD			YEAR-TO-DATE		
	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR
ROOMS AVAILABLE:						
ROOMS SOLD:						
OCCUPANCY:						
ADR:						
ROOMS RevPAR:						
TOTAL RevPAR:						
	PERIOD OF					
	CURRENT PERIOD			YEAR-TO-DATE		
	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR
	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>
OPERATING REVENUE						
Rooms						
Food and Beverage						
Other Operated Departments						
Miscellaneous Income						
<b>TOTAL OPERATING REVENUE</b>						
DEPARTMENTAL EXPENSES						
Rooms						
Food and Beverage						
Other Operated Departments						
<b>TOTAL DEPARTMENTAL EXPENSES</b>						
<b>TOTAL DEPARTMENTAL PROFIT</b>						
UNDISTRIBUTED OPERATING EXPENSES						
Administrative and General						
Information and Telecommunications Systems						
Sales and Marketing						
Property Operation and Maintenance						
Utilities						
<b>TOTAL UNDISTRIBUTED EXPENSES</b>						
<b>GROSS OPERATING PROFIT</b>						
MANAGEMENT FEES						
INCOME BEFORE NON-OPERATING INCOME AND EXPENSES						
NON-OPERATING INCOME AND EXPENSES						
Income						
Rent						
Property and Other Taxes						
Insurance						
Other						
<b>TOTAL NON-OPERATING INCOME AND EXPENSES</b>						
<b>EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION, AND AMORTIZATION</b>						
INTEREST, DEPRECIATION, AND AMORTIZATION						
Interest						
Depreciation						
Amortization						
<b>TOTAL INTEREST, DEPRECIATION, AND AMORTIZATION</b>						
INCOME BEFORE INCOME TAXES						
Income Taxes						
<b>NET INCOME</b>						

# Uniform System of Accounts for the Lodging Industry (USALI)

## 2. Caracterização: Demonstração Global dos Resultados

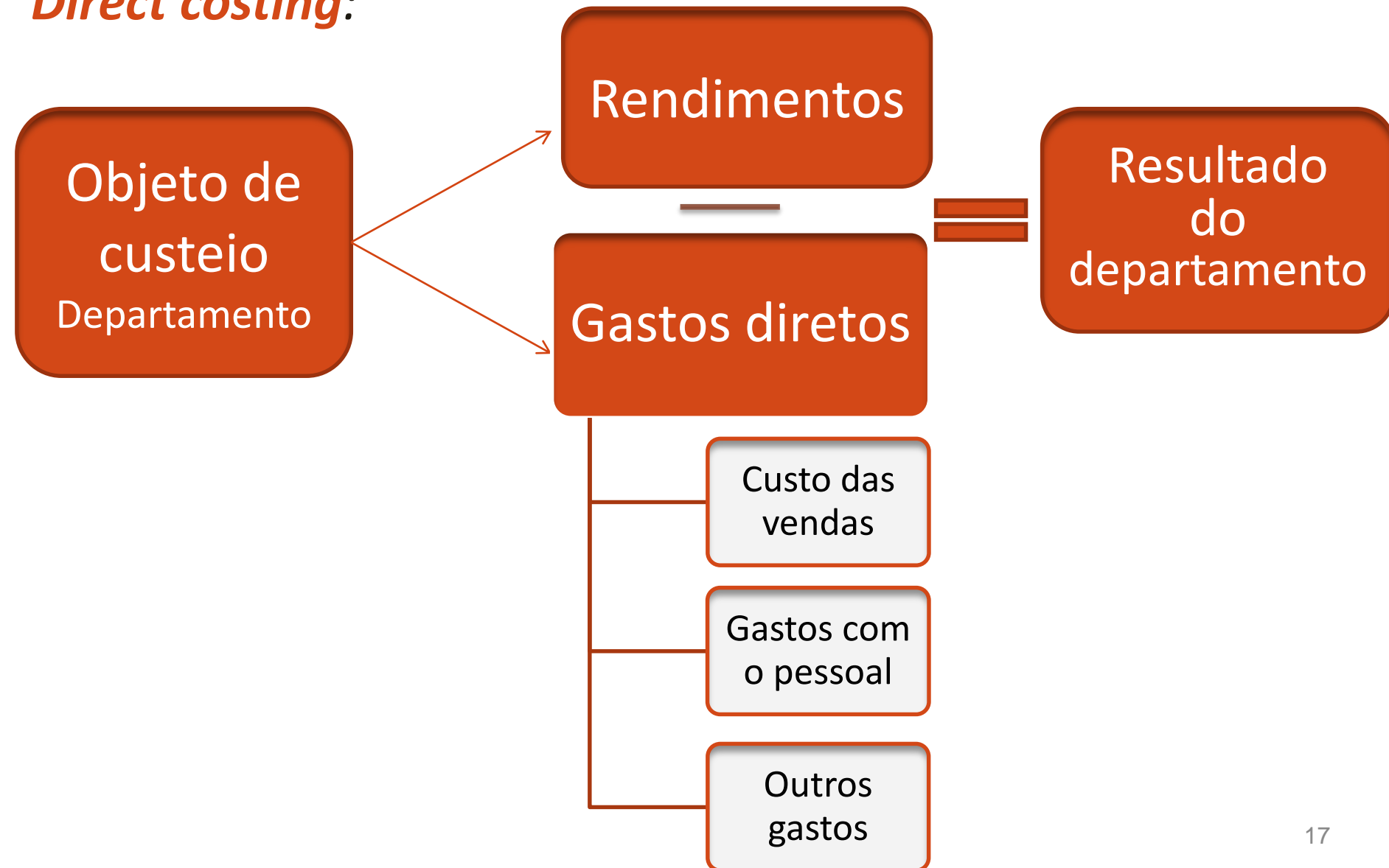






## 2. Caracterização: Sistema de Custeio

### *Direct costing:*



# Uniform System of Accounts for the Lodging Industry (USALI)

## 2. Caracterização: Demonstração do departamento de Alimentação e Bebidas

FOOD AND BEVERAGE—SCHEDULE 2

FOOD AND BEVERAGE—SCHEDULE 2 (continued)

	PERIOD OF							PERIOD OF					
	CURRENT PERIOD			YEAR-TO-DATE				CURRENT PERIOD			YEAR-TO-DATE		
	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR		ACTUAL	FORECAST/ BUDGET	PRIOR YEAR	ACTUAL	FORECAST/ BUDGET	PRIOR YEAR
	\$	%	\$	%	\$	%		\$	%	\$	%	\$	%
<b>REVENUE</b>													
Food Revenue													
Venue Food Revenue													
In-Room Dining Food Revenue													
Banquet/Conference/Catering Food Revenue													
Mini Bar Food Revenue													
Other Food Revenue													
Total Food Revenue													
Beverage Revenue													
Venue Beverage Revenue													
In-Room Dining Beverage Revenue													
Banquet/Conference/Catering Beverage Revenue													
Mini Bar Beverage Revenue													
Other Beverage Revenue													
Total Beverage Revenue													
Less: Allowances													
Total Food and Beverage Revenue													
Other Revenue													
Audiovisual													
Function Room Rental and Setup Charges													
Cover Charges													
Surcharges and Service Charges													
Miscellaneous Other Revenue													
Less: Allowances													
Total Other Revenue													
<b>TOTAL REVENUE</b>													
<b>COST OF SALES AND OTHER REVENUE</b>													
Cost of Food and Beverage Sales													
Cost of Food Sales													
Cost of Beverage Sales													
Total Cost of Food and Beverage Sales													
Cost of Other Revenue													
Audiovisual Cost													
Miscellaneous Cost													
Total Cost of Other Revenue													
<b>TOTAL COST OF SALES AND OTHER REVENUE</b>													
<b>GROSS PROFIT</b>													
<b>EXPENSES</b>													
Labor Costs and Related Expenses													
Salaries, Wages, Service Charges, Contracted Labor and Bonuses													
Salaries and Wages													
Management													
Service													
Kitchen													
Non-Management													
Banquet/Conference/Catering Service													
Kitchen													
Venues													
Sub-Total: Salaries and Wages													
Service Charge Distribution													
Contracted, Leased and Outsourced Labor													
Bonuses and Incentives													
Total Salaries, Wages, Service Charges, Contracted Labor and Bonuses													
Payroll-Related Expenses													
Payroll Taxes													
Supplemental Pay													
Employee Benefits													
Total Payroll Related Expenses													
Total Labor Costs and Related Expenses													
Other Expenses													
Banquet Expenses													
China													
Cleaning Supplies													
Cluster Services													
Commissions													
Complimentary Services and Gifts													
Contract Services													
Corporate Office Reimbursables													
Decorations													
Dishwashing Supplies													
Dues and Subscriptions													
Entertainment—In-House													
Equipment Rental													
Flatware													
Glassware													
Ice													
Kitchen Fuel													
Kitchen Smallwares													
Laundry and Dry Cleaning													
Licenses and Permits													
Linen													
Management Fees													
Menus and Beverage Lists													
Miscellaneous													
Music and Entertainment													
Operating Supplies													
Paper and Plastics													
Postage and Overnight Delivery Charges													
Printing and Stationery													
Reservations													
Royalty Fees													
Training													
Travel—Meals and Entertainment													
Travel—Other													
Uniform Costs													
Uniform Laundry													
Utensils													
Total Other Expenses													
<b>TOTAL EXPENSES</b>													
<b>DEPARTMENTAL PROFIT</b>													

Gastos com o pessoal

Contracted, Leased and Outsourced Labor  
Bonuses and Incentives  
Total Salaries, Wages, Service Charges,  
Contracted Labor and Bonuses  
Payroll-Related Expenses  
Payroll Taxes  
Supplemental Pay  
Employee Benefits  
Total Payroll Related Expenses  
Total Labor Costs and Related Expenses

Custo das vendas

Cost of Food and Beverage Sales  
Cost of Food Sales  
Cost of Beverage Sales  
Total Cost of Food and Beverage Sales

Outros Gastos (diretos)

Banquet Expenses  
China  
Cleaning Supplies  
Cluster Services  
Commissions  
Complimentary Services and Gifts  
Contract Services  
Corporate Office Reimbursables  
Decorations  
Dishwashing Supplies  
Dues and Subscriptions  
Entertainment—In-House  
Equipment Rental  
Flatware  
Glassware  
Ice  
Kitchen Fuel  
Kitchen Smallwares  
Laundry and Dry Cleaning  
Licenses and Permits  
Linen  
Management Fees  
Menus and Beverage Lists  
Miscellaneous  
Music and Entertainment  
Operating Supplies  
Paper and Plastics  
Postage and Overnight Delivery Charges  
Printing and Stationery  
Reservations  
Royalty Fees  
Training  
Travel—Meals and Entertainment  
Travel—Other  
Uniform Costs  
Uniform Laundry  
Utensils  
Total Other Expenses

Gastos com o pessoal

Labor Costs and Related Expenses  
Salaries, Wages, Service Charges, Contracted Labor and Bonuses  
Salaries and Wages  
Management  
Service  
Kitchen  
Non-Management  
Banquet/Conference/Catering Service  
Kitchen  
Venues  
Sub-Total: Salaries and Wages  
Service Charge Distribution

### Sistema de custeio: *direct costing*



# Uniform System of Accounts for the Lodging Industry (USALI)

## 2. Caracterização: Demonstrações Financeiras – Balanço (11.ª ed.)

**BALANCE SHEET**

**Assets**

Current Year      Prior Year

**CURRENT ASSETS**

Cash and Cash Equivalents  
 House Banks  
 Demand Deposits  
 Temporary Cash Investments  
 Total Cash  
 Restricted Cash  
 Short-Term Investments  
 Receivables  
 Accounts Receivable  
 Notes Receivable  
 Current Maturities of Non-current Receivables  
 Other  
 Total Receivables  
 Less Allowance for Doubtful Accounts  
 Net Receivables  
 Due To/From Owner, Management Company,  
 or Related Party  
 Inventories  
 Operating Equipment  
 Prepaid Expenses  
 Deferred Income Taxes—Current  
 Other  
 Total Current Assets

\$      \$

**NON-CURRENT RECEIVABLES, Net of Current Maturities**

**INVESTMENTS**

**PROPERTY AND EQUIPMENT**

Land  
 Buildings  
 Leaseholds and Leasehold Improvements  
 Furnishings and Equipment  
 Construction in Progress  
 Total Property and Equipment  
 Less Accumulated Depreciation and Amortization  
 Net Property and Equipment

**OTHER ASSETS**

Intangible Assets  
 Cash Surrender Value of Life Insurance  
 Deferred Charges  
 Deferred Income Taxes—Non-current  
 Operating Equipment  
 Restricted Cash  
 Preopening Expenses  
 Other  
 Total Other Assets

**TOTAL ASSETS**      \$      \$

**BALANCE SHEET**

**Liabilities and Owners' Equity**

Current Year      Prior Year

**CURRENT LIABILITIES**

Notes Payable  
 Banks  
 Others  
 Total Notes Payable  
 Due To/From Owner, Management Company  
 or Related Party  
 Accounts Payable  
 Accrued Expenses  
 Advance Deposits  
 Income Taxes Payable  
 Deferred Income Taxes—Current  
 Current Maturities of Long-Term Debt  
 Gift Certificates and Cards  
 Other  
 Total Current Liabilities

\$      \$

**LONG-TERM DEBT, Net of Current Maturities**  
 Mortgage Notes, other notes, and similar liabilities  
 Obligations Under Capital Leases  
 Total Long-Term Debt

**OTHER LONG-TERM LIABILITIES**

**DEFERRED INCOME TAXES—Non-current**

**COMMITMENTS AND CONTINGENCIES**

**OWNERS' EQUITY—**one of the formats found on the next page

**TOTAL LIABILITIES AND OWNERS' EQUITY**      \$      \$

# Uniform System of Accounts for the Lodging Industry (USALI)

## 2. Caracterização: Demonstrações Financeiras – Demonstração Resultados (11.ª ed.)

	Period	
	Current Year	Prior Year
<b>REVENUE</b>		
Rooms	\$	\$
Food and Beverage		
Other Operated Departments		
Miscellaneous Income*		
Total Revenue		
<b>EXPENSES</b>		
Rooms		
Food and Beverage		
Other Operated Departments		
Administrative and General		
Information and Telecommunications Systems		
Sales and Marketing		
Property Operation and Maintenance		
Utilities		
Management Fees		
Non-Operating Expenses		
Interest Expense		
Depreciation and Amortization		
Loss or (Gain) on the Disposition of Assets		
Total Expenses		
<b>INCOME BEFORE INCOME TAXES</b>		
<b>INCOME TAXES</b>		
Current		
Deferred		
Total Income Taxes		
<b>NET INCOME</b>	\$	\$

Apenas duas colunas, ao invés das seis previstas na SOS

Não prevê linhas para o total dos gastos não distribuíveis, GOP, resultado antes de rendimentos e gastos não operacionais e EBITDA.

\*For the Statement of Income, Miscellaneous Income includes non-operating income. This differs from Miscellaneous Income on the Summary Operating Statements.

# Uniform System of Accounts for the Lodging Industry (USALI)

## 2. Evolução: Capa

USAH

USALI

UNIFORM SYSTEM  
OF  
ACCOUNTS FOR HOTELS

EIGHTH REVISED EDITION

AS RECOMMENDED AND PRESCRIBED BY THE  
*Hotel Association of New York City, Inc.*  
AND ADOPTED BY THE  
*American Hotel and Motel Association*

8.<sup>a</sup> edição revista (1986)  
139 págs.

UNIFORM SYSTEM OF ACCOUNTS  
FOR THE LODGING INDUSTRY

Fourth Revised Edition



American  
Hotel & Motel  
Association

9.<sup>a</sup> edição revista (1996)  
238 págs.

UNIFORM SYSTEM OF ACCOUNTS  
FOR THE LODGING INDUSTRY

Tenth Revised Edition



10.<sup>a</sup> edição revista (2006)  
275 págs.

Conhecido no meio  
hoteleiro por  
“*little green bible*”

UNIFORM  
SYSTEM OF  
ACCOUNTS  
FOR THE  
LODGING  
INDUSTRY  
Eleventh Revised Edition



11.<sup>a</sup> edição revista (2014)  
353 págs.

> Aumento no n.º págs.

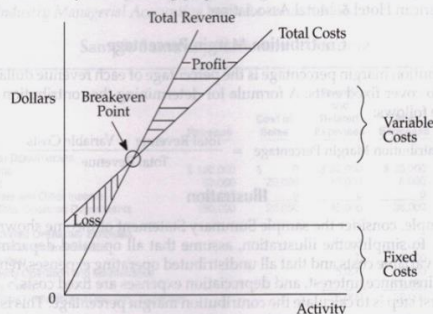
# Uniform System of Accounts for the Lodging Industry (USALI)

## 3. Evolução: Estrutura (secções na 9.ª edição, removidas na 10.ª edição, 2006)

### Análise Custo-Volume-Resultado

#### Section 11 Breakeven Analysis

The breakeven point of a lodging operation is the level of revenue at which the property's total revenue equals total costs. Although most properties desire to do much better than just break even financially, breakeven analysis serves as a reference point for managers planning operations for the period. The breakeven point can be illustrated by the following graph:



The graph shows that profit (net income) is zero at the breakeven point. The difference between the total revenue and total cost lines to the right of the breakeven point represents profit. The difference between the total revenue and total cost lines to the left of the breakeven point represents loss. A formula for determining the breakeven point is as follows:

$$\text{Breakeven Point} = \frac{\text{Fixed Costs}}{\text{Contribution Margin Percentage}}$$

To calculate the breakeven point, it is first necessary to determine fixed costs and the contribution margin percentage.

#### Fixed, Variable, and Mixed Costs

Lodging operations incur three basic kinds of costs: fixed, variable, and mixed. Fixed costs are costs that remain constant in the short run, even though sales volume varies. Common examples of fixed costs include: salaries, rent expense, insurance expense, property taxes, depreciation expense, and interest expense. Variable

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### Orçamentação

#### Section 12 Operations Budgeting and Budgetary Control

The annual operations budget is a profit plan for the property which addresses all revenue sources and expense items appearing on the Summary Statement of Income and related supplemental schedules. Annual budgets are the summation of twelve monthly plans. These monthly plans form the basis against which management should evaluate the actual results of operations. Thus, the operations budget enables management to accomplish two of its most important functions: planning and control.

#### Preparing the Operations Budget

The budget process requires a closely coordinated effort of all supervisory and management personnel. Each manager responsible for a department or an activity within the property should participate in the process. When managers are given real input into the budget process, they often become more motivated to implement the property's profit plan and are less likely to attribute off-plan performance to unrealistic plans.

The accounting department normally supplies managers with statistical information on previous performance, labor costs, maintenance program status, and other data essential to the budget preparation process. The financial controller generally is responsible for coordinating the budget plans of individual department managers. The accounting department compiles these plans into a comprehensive operations budget, including fixed charges and other expenses, for the general manager's review and approval.

The general manager and the controller review the departmental budget plans and prepare the General Manager's Budget Report for approval by the property's owners. If the budget is not satisfactory, elements requiring change are returned to the appropriate department managers for review and revision.

To ensure that adequate time is available for preparing the operations budget and securing its approval, a time schedule should be set and closely followed. Properties whose fiscal year coincides with the calendar year may consider something like the following time schedule:

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### Imputação de gastos indiretos

#### Section 13 Guidelines for Allocating Expenses to Operated Departments (Responsibility Accounting)

The department income of the revenue departments (e.g., rooms, food, and beverage) is computed by charging against revenues only a limited number of expenses that are traceable to the department. For instance, undistributed operating expenses, such as marketing and property operation and maintenance, and expenses that are charged against gross operating profit such as rent, insurance, depreciation, and property taxes are not charged against revenue departments. This measurement approach to departmental income is chosen to help ensure account uniformity. Uniformity is important for the comparability of operating units.

Because of this approach to departmental income measurement, departmental expenses omit a number of significant costs that may be incurred by a revenue department. It may be necessary to ascribe many of the undistributed operating expenses and deductions from gross operating profit to the revenue departments to have a complete measure of departmental performance. There may be times when managers wish to know the overall cost of operating a department. This information is useful for assessing the profitability of a department, for determining prices for services and goods, and for considering whether outsourcing for the services is practicable. Identifying the costs incurred by a department is also useful for making managers responsible for the consumption of resources that leads to cost incurrence. Managers who are charged for resources may consume them more judiciously than those who do not feel responsible for certain costs. Charging costs to revenue departments may also provide departmental managers with more incentive to monitor the costs of service departments, since these costs are going to be assigned to their departments.

If assigning these costs is deemed to be valuable to management for decision making, efforts to determine a reasonable and fair basis for assigning costs are encouraged. The cost assignment, however, should be supplementary to the presentation of the departmental results after they have been stated in accordance with the *Uniform System of Accounts for the Lodging Industry*. The basis for the assigning of costs to revenue departments will vary by operating unit. Any approach to cost assignment undertaken should use a systematic and logical approach that reflects resource consumption. One approach would be to group undistributed expenses into two categories:

1. Those that are directly traceable to profit centers.
2. Those that need to be allocated to departments based on resources consumed.

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Só 9.ª edição

Budgeting and Forecasting  
(7.ª e 8.ª ed.)

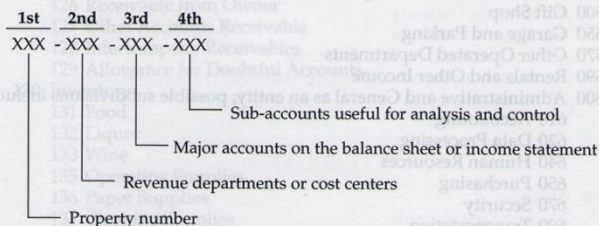
Distribution of General Overhead Expenses to  
Operated Departments (5.ª e 6.ª ed.)  
Distribution of Overhead Expenses to Operated  
Departments (7.ª e 8.ª ed.)

### Código de Contas

#### Section 14 Sample Chart of Accounts

The following pages present a sample chart of accounts which is intended to be used only as a guide to establishing an accounting system for recording business transactions. It is designed to be broad enough to have a major number for each account that is regularly used in standard reporting, and sufficiently detailed to provide sub-accounts for all departments or areas of significance.

The sample chart of accounts uses a twelve-digit numbering system, consisting of four clusters of three digits each. The clusters are defined as follows:



No attempt has been made to meet the specific needs of every property. The chart of accounts presented here is sufficiently flexible to allow companies, individual owners, or managers to add or delete accounts to meet the needs and requirements of their properties. For example, a single property owner/operator may choose to eliminate the first and fourth clusters, using only the second cluster to represent departments and the third cluster to indicate the major general ledger accounts.

As another example, one company might define Cash as account number 100 within the third cluster and use the fourth cluster to indicate individual banks (First National, City Savings and Trust, etc.), while another company might use the fourth cluster to indicate the type of account, such as House Funds, Checking Account, or Payroll Account. It is also possible to use the third and fourth cluster to indicate both the individual bank and the type of account.

Since it is more likely that smaller properties might find a suggested chart of accounts useful, the following is provided for that purpose. Only the second and third cluster are used.

The suggestions for assigning the digits within the second cluster (revenue department or cost center) are:

- 000 The whole lodging property; no specific department
- 100 Rooms Department as an entity; possible subdivisions include:

### Escrituração simplificada

#### Section 15 Simplified Bookkeeping for Limited Service Properties

Since all businesses must keep records of cash received and cash paid out, the simplest bookkeeping system is to keep records on a cash basis. The forms that follow, Cash Receipts Journal and Cash Disbursements Journal, may serve to simplify the bookkeeping procedures for limited-service lodging properties while still providing owners and/or operators with the information to properly prepare financial statements.

All cash receipts should be entered in the Cash Receipts Journal. The cash received from each guest should be listed in the appropriate column for the type of merchandise sold or service rendered. At the end of the month, amounts recorded in the columns should be totaled. The total for column 1, Cash Received, should equal the sum of the total dollar amounts of columns 2 through 8. Once the Cash Receipts Journal is in balance, column totals for Rooms, Food, Telecommunications, Garage and Parking, and Sales Tax should be posted to the proper accounts in the General Ledger. The individual items listed in the Other Income and the General columns should be posted to the appropriate General Ledger accounts listed in columns 7 and 8.

Once cash receipts are entered in the Cash Receipts Journal, they should be deposited in the bank intact. Cash receipts should not be used to make cash disbursements. Cash disbursements should be made by check. When this is not practical, cash disbursements should be paid out from a petty cash fund. The petty cash fund should be kept on an imprest basis--that is, it should be set at a fixed amount and replenished from time to time with funds from the general bank account.

All cash disbursements should be entered in the Cash Disbursements Journal. The check number should be entered in column 1 and the amount of the check should be entered in column 2. The amount should then be distributed to appropriate account classifications in columns 3 through 9. When amounts are charged to Rooms; Cost of Items Purchased for Resale; Property Operation, Maintenance, and Utility Costs; General; or Other, the name of the appropriate account classification should be listed along with the proper amount. For example, cash disbursements for swimming pool expenses should be listed under Other.

A record of petty cash disbursements should be kept following the same form as the Cash Disbursements Journal. When a check is drawn from the general bank account to replenish the petty cash fund, accounts and amounts on the petty cash disbursements sheet should be transferred to the Cash Disbursements Journal.

At the end of the month, amounts recorded in the columns of the Cash Disbursements Journal should be totaled. The total of column 2 should equal the sum of the total dollar amounts of columns 3 through 9. The totals of columns 2, 3, and 4



# Uniform System of Accounts for the Lodging Industry (USALI)

## 3. Evolução: Demonstrações Financeiras

N.º edição/Ano	1.ª 1926	2.ª 1933	3.ª 1939	4.ª 1946	5.ª 1952	6.ª 1961	7.ª 1977	8.ª 1986	9.ª 1996	10.ª 2006	11.ª 2014
<b>Demonstração</b>											
<i>Balance Sheet (Balanço)</i>	X	X	X	X	X	X	X	X	X	X	X
<i>Summary of Profit and Loss</i>	X	X	X	X	X						
<i>Statement of income (DR)</i>						X	X	X	X	X	X
<i>Statement of Comprehensive income (DRI)</i>											X
<i>Statement of Shareholder's Equity, Partner's Equity and Owner's Equity (DACP)</i>								X			
<i>Statement of Owner's Equity</i>									X	X	X
<i>Statement of Changes in Financial Position (DOAF)</i>							X	X			
<i>Statement fo Cash Flows (DFC)</i>								X	X	X	X
<i>Notes to the Financial Statements (Anexo)</i>								X	X	X	X

# Uniform System of Accounts for the Lodging Industry (USALI)

## 3. Evolução: Demonstrações Operacionais (1933, 2.<sup>a</sup> ed. vs 2014, 11.<sup>a</sup> ed.)

GENERAL PROFIT AND LOSS STATEMENT

Summary Operating Statement [For Owners]<sup>1</sup>

Não há referências a forecasts/orçamentos

(Long Form)

	Schedule	
<b>OPERATED DEPARTMENTS</b>		
Rooms	B-1	
Food and Beverages	B-2	
Cigar Stand	B-3	
News Stand	B-4	
Candy and Soda Shop	B-5	
Telephone	B-6	
Valet	B-7	
Check Rooms and Wash Rooms	B-8	
Porters	B-9	
Barber Shop	B-10	
Beauty Parlor	B-11	
Baths	B-12	
Florist	B-13	
Guests' Laundry	B-14	
Total Operated Departments		
<b>OTHER INCOME</b>		B-15
<b>GROSS OPERATING INCOME</b>		
<b>DEDUCTIONS FROM INCOME</b>		
Administrative and General Expenses		
Advertising and Business Promotion		
Purchased Trade		
Heat, Light and Power	B-18	
Repairs and Maintenance	B-19	
Total Deductions		
<b>TOTAL HOUSE INCOME, EXPENSE AND PROFIT</b>		
<b>STORE RENTALS</b>		B-20
<b>GROSS OPERATING PROFIT</b>		
<b>RENT, TAXES, AND INSURANCE</b>		B-21
<b>PROFIT AVAILABLE FOR INTEREST AND DEPRECIATION INTEREST</b>		
<b>PROFIT BEFORE DEPRECIATION</b>		
<b>DEPRECIATION AND EXPENSE AMORTIZATION</b>		B-21
<b>NET OPERATING PROFIT (OR LOSS) FOR PERIOD</b>		
<b>OTHER ADDITIONS OR DEDUCTIONS</b>		B-22
<b>NET PROFIT (OR LOSS) FOR PERIOD-TO SURPLUS EXHIBIT A</b>		

Diversos departamentos operacionais

DEDUCTIONS FROM INCOME  
Administrative and General Expenses  
Advertising and Business Promotion  
Purchased Trade  
Heat, Light and Power  
Repairs and Maintenance  
Total Deductions

Deductions from income vs undistributed operating expenses

USD e %

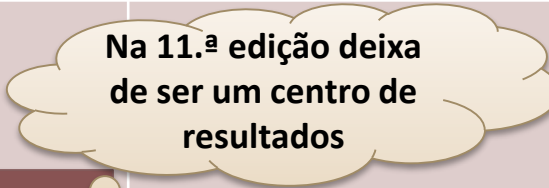
Quatro categorias de departamentos operacionais

	PERIOD OF					
	CURRENT PERIOD			YEAR-TO-DATE		
	ACTUAL	FORECAST/BUDGET	PRIOR YEAR	ACTUAL	FORECAST/BUDGET	PRIOR YEAR
ROOMS AVAILABLE:						
ROOMS SOLD:						
OCCUPANCY:						
ADR:						
ROOMS RevPAR:						
TOTAL RevPAR:						
	PERIOD OF					
	CURRENT PERIOD			YEAR-TO-DATE		
	ACTUAL	FORECAST/BUDGET	PRIOR YEAR	ACTUAL	FORECAST/BUDGET	PRIOR YEAR
	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>	\$ % <sup>2</sup>
<b>OPERATING REVENUE</b>						
Rooms						
Food and Beverage						
Other Operated Departments						
Miscellaneous Income						
TOTAL OPERATING REVENUE						
<b>DEPARTMENTAL EXPENSES</b>						
Rooms						
Food and Beverage						
Other Operated Departments						
TOTAL DEPARTMENTAL EXPENSES						
TOTAL DEPARTMENTAL PROFIT						
<b>UNDISTRIBUTED OPERATING EXPENSES</b>						
Administrative and General						
Information and Telecommunications Systems						
Sales and Marketing						
Property Operation and Maintenance						
Utilities						
TOTAL UNDISTRIBUTED EXPENSES						
<b>GROSS OPERATING PROFIT</b>						
<b>MANAGEMENT FEES</b>						
<b>INCOME BEFORE NON-OPERATING INCOME AND EXPENSES</b>						
<b>NON-OPERATING INCOME AND EXPENSES</b>						
Income						
Rent						
Property and Other Taxes						
Insurance						
Other						
TOTAL NON-OPERATING INCOME AND EXPENSES						
<b>EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION, AND AMORTIZATION</b>						
<b>INTEREST, DEPRECIATION, AND AMORTIZATION</b>						
Interest						
Depreciation						
Amortization						
TOTAL INTEREST, DEPRECIATION, AND AMORTIZATION						
<b>INCOME BEFORE INCOME TAXES</b>						
Income Taxes						
<b>NET INCOME</b>						

antes Fixed Charges

Profit available ... vs EBITDA

Net Profit vs Net Income

1933 (2. <sup>a</sup> ed.)	1986 (8. <sup>a</sup> ed.)	2006 (10. <sup>a</sup> ed.)	2014 (11. <sup>a</sup> ed.)		
Rooms	Rooms	Rooms	Rooms		
Food and Beverages	Food and Beverage	Food and Beverage	Food and Beverage		
Cigar Stand					
News Stand					
Candy and Soda Shop					
Telephone				Telephone	Telecommunications
Valet					
Check Rooms and Wash Rooms					
Porters					
Barber Shop					
Beauty Parlor					
Baths	Swimming Pool – Cabanas - Baths			Swimming pool/Beach	Swimming pool/Beach
Florist				Guest Laundry	Guest Laundry
Guest's Laundry		Guest Laundry			
	Garage and Parking	Parking Garage	Parking		
	Golf course	Golf Course and Pro-Shop	Golf Course and Pro-Shop		
	Golf pro-shop	Tennis and Pro-Shop	Tennis and Pro-Shop		
	Tennis-raquet club				
	Tennis proshop				
	Health Club	Health Club	Health Club/SPA	Health Club/SPA	
	Other operated departments	Other operated departments	Other operated departments		
Rentals and other income	Rentals and other income	Rentals and other income	Miscellaneous income		

# Uniform System of Accounts for the Lodging Industry (USALI)

## 3. Evolução: Principais alterações introduzidas na 11.ª edição



Duas SOS (Demonstração global dos resultados)



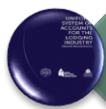
Tratamento de *Package Breakage* e *Package Revenue* explicado



Nova DF: “Demonstração do Resultado Integral”



Nova secção “Relato bruto vs *Líquido*”



“Telecomunicações” sai  
*Rentals and Other Income* → *Miscellaneous Income*



Novo centro de custos indiretos:  
*Information and Telecommunication Systems*



Eliminada a segregação dos gastos de  
*Sales and Marketing*



Gastos com o pessoal:  
*Management vs Non-management*

# Uniform System of Accounts for the Lodging Industry (USALI)

## 4. Utilização: Estudos empíricos

### Utilização do USALI no Setor Hoteleiro

Autores	País	Método de investigação	Amostra	Número e taxa resposta	Grau de utilização USALI
Kwansa e Schmidgall (1999)	EUA	Questionário	Responsáveis financeiros (membros da HFTP)	112 (22%)	78%
Planas (2004)	Espanha	Questionário	Cadeias hoteleiras e hotéis individuais	27 (77,1%)	63%
Pavlatos e Paggios (2007)	Grécia	Questionário	Hotéis	85 (58%)	12%
Persic e Jankovic (2010)	Croácia	Questionário	Não refere	51 (N.d.)	84%
Lima Santos <i>et al.</i> (2010)	Portugal	Questionário	Hotéis de diversas categorias, tipologias e regiões	35 (N.d.)	43%
Lamelas (2011)	Portugal	Questionário	Grupos Hoteleiros e Independentes	70 (N.d.)	82% dos 59 com CG
Faria (2012)	Portugal	Questionário	Hóteis de 3 e 4 estrelas - Algarve	66 (74,2%)	50%

### USALI

#### Kwansa e Schmidgall (1999):

- . 88% dos respondentes a par do USALI; 78% confirmaram utilizá-lo.
- . Apenas 12% estavam a seguir completamente o USALI.
- . Decisão de adotar o USALI: nível *corporate* em 50% dos casos.
- . Frequência de consulta: mensal (43%).
- . Quem mais consulta o manual: *Controller* do hotel.
- . Importância do USALI relativamente a outros normativos: elevada.
- . Benefícios do USALI: padronizado, uniformidade, comparabilidade e consistência.

### USALI

#### Faria, 2012 (**Tese de Doutoramento**):

- . Grau de adoção do USALI no Algarve: 50%; 2/3 das cadeias internacionais usam-no.
- . Cerca de 92% das unidades de 5 estrelas adotam o USALI.
- . 80% das unidades adotaram-no na íntegra.
- . Motivos para não adoção: “Não é obrigatório” e “Satisfação com o sistema atual”.
- . Responsável pela adoção em quase metade dos casos: administração.
- . SCG na hotelaria portuguesa é sinónimo de USALI, tal como conclui Lamelas (2011).

### USALI

Faria, 2012 (**Tese de Doutorado**):

- . Importância do USALI relativamente a outros normativos: baixa.
- . Mais de 50% das unidades tem entre cinco a dez centros. Todas têm “Alojamento” e “Alimentação e Bebidas”.
- . Fatores que influem a adoção do USALI:
  - Pertença a cadeia hoteleira: não
  - Categoria da unidade (5 estrelas): sim
  - Responsável pela organização do sistema de contabilidade de gestão externo: sim.



# Uniform System of Accounts for the Lodging Industry (USALI)

## 5. Conclusões

- O USALI estrutura a informação contabilística para apoiar a tomada de decisão, assegura a comparabilidade e permite *benchmarking*.
- O USALI contém modelos de demonstrações operacionais para uso interno e demonstrações financeiras para utilizadores externos.
- O USALI é a norma contabilística para o setor hoteleiro de maior aceitação mundial, adotada sobretudo por cadeias internacionais e por grandes grupos.
- O USALI é exigida como base do sistema contabilístico nos hotéis sob contrato de gestão.
- O USALI desde a primeira edição, em 1926, tem sido periodicamente revisto e atualizado para satisfazer as necessidades da gestão, incorporando as alterações da indústria hoteleira e da prática contabilística.
- Ao longo das 11 edições sofreu notórias alterações na terminologia contabilística e nos modelos e conteúdo das demonstrações financeiras.

*Muito obrigada  
pela atenção*