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KEY=9TH - SIMS ANDREWS

Hospitality Management Accounting

John Wiley and Sons The success of every business in the hospitality industry depends on maximizing revenues and minimizing costs. This Ninth Edition continues its time-tested presentation of fundamental concepts and analytical techniques that are essential to taking control of real-world accounting systems, evaluating current and past operations, and effectively managing finances toward increased profits. It offers hands-on coverage of computer applications and practical decision-making skills to successfully prepare readers for the increasingly complex and competitive hospitality industry.

Accounting Essentials for Hospitality Managers

Routledge 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 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 Edition: Quickly develops the reader's ability to adeptly use and interpret accounting information to further organisational decision making and control Demonstrates how an appropriate analysis of financial reports can drive your business strategy forward from a well-informed base Develops mastery of key accounting concepts through financial decision making cases that take a hospitality manager's perspective on business issues Presents accounting problems in the context of a range of countries and currencies Includes a new chapter that addresses a range of financial management topics that include share market workings, agency issues, dividend policy as well as operating and financial leverage Includes a further new chapter that provides a financial perspective on revenue management 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, 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.

Managerial Accounting for the Hospitality Industry, 2nd Edition

<u>Wiley Global Education</u> Following a successful debut edition, this new Second Edition of Managerial Accounting for the Hospitality Industry builds on its strengths of clear organization and the ease with which students work through it. This new edition includes more basic math support for students and a more developed inclusion of ethical considerations and global changes both in accounting systems and in the hospitality industry.

Hospitality Financial Accounting

John Wiley and Sons Updated with the latest developments in the accounting and hospitality fields, Hospitality Financial Accounting, Second Edition covers the basics of financial accounting and then walks you through analyzing financial statements and dealing with the daily issues you'll face on the job. In this Second Edition, the authors have provided engaging new coverage and features that includes new case studies, an expanded section on ethics, new "Accounting in Action" vignettes, applied exercises, and new coverage of casinos, spas, and purveyors.

Accounting and Financial Analysis in the Hospitality Industry

Routledge The objective of this textbook is to teach students to be conversational in speaking "numbers." This means understanding fundamental accounting concepts, developing solid financial analysis abilities, and then applying them to understand and improve the operational performance of their hotel or restaurant. The book will accomplish this by studying the current practices of some of today's leading hotel and restaurant companies. Chapters will be developed under the auspices of a select group of hospitality industry General Mangers, Directors of Finance, and Regional Accounting Managers to ensure that the information is current, accurate and useful. Understanding and applying the information will be the main focus of this book. This textbook should provide hospitality managers the knowledge and experience to be comfortable in using numbers to operate their departments. This includes developing the ability to perform all accounting and financial aspects of their position efficiently and correctly including revenue forecasting, wage scheduling, budgeting, P&L critiques, purchasing procedures and cost control methods. As a result, they will have more time to spend on the floor with their customers and employees. This knowledge will help them understand their operations and how to improve, change or expand them to increase revenues or profits.

Accounting for Hospitality Managers (AHLEI)

Pearson Higher Ed This is the eBook of the printed book and may not include any media, website access codes, or print supplements that may come packaged with the bound book. ACCOUNTING FOR HOSPITALITY MANAGERS will help your students understand and apply hospitality departmental accounting at the supervisory and managerial levels. This edition includes three chapters on cash management and planning, casino accounting, and assorted accounting topics. Hospitality managerial accounting case studies and Internet reference sites are included in each chapter, and content has been updated to reflect the tenth revised edition of the Uniform System of Accounts for the Lodging Industry. The Sarbanes-Oxley Act gets comprehensive coverage, including the role of the SEC. The book also covers Fair Value Accounting, required for all publicly-held corporations. Exhibits throughout the book reflect computerization and today's technology.

Basic Management Accounting for the Hospitality Industry

Routledge Basic Management Accounting for the Hospitality Industry uses a step by step approach to enable students to independently master the field. This second edition contains many new themes and developments, including: the essence of the International Financial Reporting Standards (IFRS) integration of the changes caused by the evolution of the Uniform System of Accounts for the Lodging Industry (USALI) the extension of price elasticity of demand, and addition of income and cross elasticities the addition of break-even time (BET) as an additional method of analysing capital investments Up-to-date and comprehensive coverage, this textbook is essential reading for hospitality management students. Additional study and teaching materials can be found on www.hospitalitymanagement.noordhoff.nl

Hospitality Accounting

Second Edition: A Financial and Managerial Accounting Reference

Accountingtools, Incorporated This book describes the essential accounting for anyone in the hospitality industry, which includes hotels, restaurants, spas, and similar businesses. It familiarizes the accountant with basic concepts and then addresses the various types of financial statements and the accounting needed to construct them. More detailed accounting topics include payroll, fixed assets, and payables. There are also many managerial accounting topics, such as the construction of a budget, price formulation systems, cost-volume-profit analysis, and cash management. In short, the book prepares the accountant for any accounting issues likely to arise in the hospitality industry.

The Blue Book

Financial and Management Accounting in the Hotel Industry

The Blue Book is an ultimate guide for financial and management accounting in the hotel industry, and it is like no other. Some academic books for the hospitality industry do exist; however, as the term "hospitality industry" refers to lodging, food & beverage, event planning, transportation, and recreation, the industry is already complex on its own. It explains why such books do not conveniently cater to a hotel's needs. Moreover, these books dedicate many pages to corporate financing, which has little or nothing to do with the property level. Although there are some ground rules within the hospitality industry, the hotel has its unique accounting procedures and techniques, and this is when this book plays a main role. With over twenty years of valuable experience with the best international hotel operators in six countries, the author shares the essential and practical knowledge and guidelines to build a strong Finance Division in hotels. Therefore, this book perfectly caters to all financial professionals, from the start of their careers to becoming finance leaders. The contents of this book are certainly comprehensive and thorough - highly relevant and easy to understand. This makes it suitable for financial professionals, stakeholders including division heads, general managers, auditors, owners, and owner's representatives. All will greatly benefit from it. The Blue Book includes the following twelve parts that provide the most essential needed information to understand the hotel finance functions and to build a strong finance division:Part One: Basic AccountingPart Two: Revenue ManagementPart Three: Cost ManagementPart Four: Labor ManagementPart Five: Other Expenses GuidelinesPart Six: Financial AnalysisPart Seven: Budgeting and ForecastingPart Eight: Cash ManagementPart Nine: Hotel InvestmentsPart Ten: Hotel Management SoftwarePart Eleven: Financial Functions and SOPsPart Twelve: Parent-Child Chart of AccountsThis book uses the Uniform System of

Accounts and GAAP as its main reference, ensuring that the information provided to the readers is the most updated and relevant version of the modern hotel industry.

Management Accounting for the Hospitality, Tourism and Leisure Industries

A Strategic Approach

Thomson Learning Offers a strategic approach to managerial accounting for the hospitality industry.

Hospitality Industry Managerial Accounting (AHLEI)

Pearson Higher Ed This is the eBook of the printed book and may not include any media, website access codes, or print supplements that may come packaged with the bound book. Hospitality management students and professionals responsible for accounting functions at their property, or who aspire to a career in hospitality accounting, will benefit from this textbook. This textbook includes everything readers will need to gain a clear understanding of managerial accounting in a hospitality setting. Chapters reflect new tax laws and the impact of the Sarbanes-Oxley Act, as well as the results of new survey research on updated practices in capital budgeting and leasing. Readers will learn to make effective choices based on the numbers that affect daily operations, develop on-target budgets and control cash flow, reach profit goals with the help of financial reports and other tools, and apply the latest uniform systems of accounts for hotels and restaurants.

Basic Hotel and Restaurant Accounting

Educational Inst of the Amer Hotel

Hospitality Industry Financial Accounting

Hospitality Finance and Accounting

Essential Theory and Practice

Routledge Hospitality Finance and Accounting provides a uniquely concise, accessible and comprehensive introduction to hospitality, finance and accounting from a managerial perspective. By avoiding unnecessary jargon and focusing on the essentials, this book offers a crucial breakdown of this often overly-complex subject area. The concise chapters cover the essential concepts, ideas and formulas to be mastered within the hospitality industry including income statements, balance sheets, pricing and budgeting. Each chapter is split into two sections: theory and practice, giving students practical insight into the everyday realities of the hospitality industry through case studies which show how theories are applied to a range of relevant scenarios. Emphasis is placed particularly on the practices of revenue and budget management within the food and beverage industry. This will be an essential introductory yet practical resource for all Hospitality students and future managers within the industry.

Model Rules of Professional Conduct

American Bar Association The Model Rules of Professional Conduct provides an up-to-date resource for information on legal ethics. Federal, state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases, disciplinary actions, disqualification issues, sanctions questions and much more. In this volume, black-letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule's purpose and provide suggestions for its practical application. The Rules will help you identify proper conduct in a variety of given situations, review those instances where discretionary action is possible, and define the nature of the relationship between you and your clients, colleagues and the courts.

Fundamentals of Business (black and White)

(Black & White version) Fundamentals of Business was created for Virginia Tech's MGT 1104 Foundations of Business through a collaboration between the Pamplin College of Business and Virginia Tech Libraries. This book is freely available at: http://hdl.handle.net/10919/70961 It is licensed with a Creative Commons-NonCommercial ShareAlike 3.0 license.

Principles of Management

Principles of Management is designed to meet the scope and sequence requirements of the introductory course on management. This is a traditional approach to management using the leading, planning, organizing, and controlling approach. Management is a broad business discipline, and the Principles of Management course covers many management areas such as human resource management and strategic management, as well as behavioral areas such as motivation. No one individual can be an expert in all areas of management, so an additional benefit of this text is that specialists in a variety of areas have authored individual chapters. Contributing Authors David S. Bright, Wright State University Anastasia H. Cortes, Virginia Tech University Eva Hartmann, University of Richmond K. Praveen Parboteeah, University of Wisconsin-Whitewater Jon L. Pierce, University of Minnesota-Duluth Monique Reece Amit Shah, Frostburg State University Siri Terjesen, American University Joseph Weiss, Bentley University Margaret A. White, Oklahoma State University Donald G. Gardner, University of Colorado-Colorado Springs Jason Lambert, Texas Woman's University Laura M. Leduc, James Madison University Joy Leopold, Webster University Jeffrey Muldoon, Emporia State University James S. O'Rourke, University of Notre Dame

The Goal

A Process of Ongoing Improvement

Routledge Alex Rogo is a harried plant manager working ever more desperately to try and improve performance. His factory is rapidly heading for disaster. So is his marriage. He has ninety days to save his plant - or it will be closed by corporate HQ, with hundreds of job losses. It takes a chance meeting with a colleague from student days - Jonah - to help him break out of conventional ways of thinking to see what needs to be done. Described by Fortune as a 'guru to industry' and by Businessweek as a 'genius', Eliyahu M. Goldratt was an internationally recognized leader in the development of new business management concepts and systems. This 20th anniversary edition includes a series of detailed case study interviews by David Whitford, Editor at Large, Fortune Small Business, which explore how organizations around the world have been transformed by Eli Goldratt's ideas. The story of Alex's fight to save his plant contains a serious message for all managers in industry and explains the ideas which underline the Theory of Constraints (TOC) developed by Eli Goldratt. Written in a fast-paced thriller style, The Goal is the gripping novel which is transforming management thinking throughout the Western world. It is a book to recommend to your friends in industry - even to your bosses - but not to your competitors!

Hotel and Catering Accounts

Elsevier Hotel and Catering Accounts discusses accounts and cost statements in the context of hotel and catering management. The book is comprised of 24 chapters that cover the range of accounts, costing, and budgeting relevant to caterers. The coverage of the text includes accounting concepts and conventions; elements of cost and sales; and non-profit-making concerns. The book also covers budgetary control; working capital management; and adjustments for stocks, accruals, and payments in advance. The text will be most useful to caterers and catering students. Students and professionals in the field of business management and accounting will also benefit from this book.

Accounting Essentials for Hospitality Managers

Routledge 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

A Strategic Approach

Management Accounting for the Hospitality, Tourism and Leisure Industries - A Strategic Approach 3rd edition is 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. This third edition of this long-standing and effective text is fully revised and updated to include: * Pricing strategies to include examples of Revenue Management tactics; * Ratios such as TREVPAR and GOPPAR; * The growth of management contracts, franchising and leasing strategies for growth; * Increasing variety of funding options including crowd funding; * More detailed examples based on the author's personal contemporary experience in training hotel financial controllers; * Further industry specific content to reflect current trends and practice. Key features include: * Up-to-date and relevant content designed to suit the needs of the current Hospitality Professional; * The latest recommendations of the Uniform System of Accounts for the Lodging Industry; * Current trends and practice; * Numerous case examples and scenarios to use in class; * Online resources to support the text. See http://www.goodfellowpublishers.com/manacc3 for details. This book is an essential guide for practitioners and students who are required to study management accounting in the context of the hospitality industry. For practitioners, the book is intended to help those who need an improved grasp of accounting information to assist them in their day-to-day work. For students, the book is aimed at those who are studying accounting as part of their degree or professional studies course.

Hotel Book-keeping ...

Occupational Outlook Handbook

Hospitality Accounting: Third Edition

This book describes the essential accounting for anyone in the hospitality industry, which includes hotels, restaurants, spas, and similar businesses. It familiarizes the accountant with basic concepts and then addresses the various types of financial statements and the accounting needed to construct them. More detailed accounting topics include payroll, fixed assets, and payables. There are also many managerial accounting topics, such as the construction of a budget, price formulation systems, cost-volume-profit analysis, and cash management. In short, the book prepares the accountant for any accounting issues likely to arise in the hospitality industry.

Ask a Manager

How to Navigate Clueless Colleagues, Lunch-Stealing Bosses, and the Rest of Your Life at Work

Ballantine Books From the creator of the popular website Ask a Manager and New York's work-advice columnist comes a witty, practical guide to 200 difficult professional conversations—featuring all-new advice! There's a reason Alison Green has been called "the Dear Abby of the work world." Ten years as a workplace-advice columnist have taught her that people avoid awkward conversations in the office because they simply don't know what to say. Thankfully, Green does—and in this incredibly helpful book, she tackles the tough discussions you may need to have during your career. You'll learn what to say when • coworkers push their work on you—then take credit for it • you accidentally trash-talk someone in an email then hit "reply all" • you're being micromanaged—or not being managed at all • you catch a colleague in a lie • your boss seems unhappy with your work • your cubemate's loud speakerphone is making you homicidal • you got drunk at the holiday party Praise for Ask a Manager "A must-read for anyone who works . . . [Alison Green's] advice boils down to the idea that you should be professional (even when others are not) and that communicating in a straightforward manner with candor and kindness will get you far, no matter where you work."—Booklist (starred review) "The author's friendly, warm, no-nonsense writing is a pleasure to read, and her advice can be widely applied to relationships in all areas of readers' lives. Ideal for anyone new to the job market or new to management, or anyone hoping to improve their work experience."—Library Journal (starred review) "I am a huge fan of Alison Green's Ask a Manager column. This book is even better. It teaches us how to deal with many of the most vexing big and little problems in our workplaces—and to do so with grace, confidence, and a sense of humor."—Robert Sutton, Stanford professor and author of The No Asshole Rule and The Asshole Survival Guide "Ask a Manager is the ultimate playbook for navigating the traditional workforce in a diplomatic but firm way."—Erin

Cost Management

A Strategic Emphasis

McGraw-Hill Medical Publishing Covers the strategic management topics in cost accounting. This title helps students to understand about the management and the role of cost accounting in helping are organization succeed. It addresses issues such as: How does a firm compete? and What type of cost management information is needed for a firm to succeed?

Hospitality Industry Financial Accounting with Answer Sheet (Ahlei)

Educational Institute This textbook presents basic financial accounting concepts and shows your students how they apply to the hospitality industry. Hospitality Industry Financial Accounting, Fourth Edition, was prepared in conjunction with the brand-new 11th revised edition of the USALI, to which Ray Schmidgall was a key participant. Revisions to a number of chapters have been made to reflect all of the changes made in this latest edition of the USALI.

Fundamentals of Business, Third Edition

This book "covers the following topics in business: Teamwork; economics; ethics; entrepreneurship; business ownership, management, and leadership; organizational structures and operations management; human resources and motivating employees; managing in labor union contexts; marketing and pricing strategy; hospitality and tourism, accounting and finance, and personal finances"--web site.

Hospitality Financial Management

Wiley Real-world advice for quick retention of the most important business concepts and skills of hospitality finance Hospitality Financial Management provides a straightforward, practical approach to help the hospitality manager effectively analyze hospitality industry management reports and financial statements; prepare accurate business forecasts, strategic pricing models, and effective cost-control systems; manage working capital; develop and finance growth strategies; perform investment analysis; prepare investment packages; negotiate and structure business deals; and ultimately increase shareholder value and personal wealth. This comprehensive how-to book includes: Feature Stories--brief histories of famous hospitality leaders highlighting how they have used financial management skills to attain success for their companies and significant financial rewards for themselves Learning Outcomes--a summary of key topics covered in each chapter Finance in Action--scenarios that apply the concepts, skills, and techniques presented in the chapter to real-world situations. A step-by-step solution is provided for each problem to walk the reader through the necessary financial calculations The Real Deal--boxed inserts that emphasize the relevance of the book by linking financial concepts to fun facts associated with situations students either have or will encounter in their everyday lives Concept Checks--case studies that reinforce the materials presented and enable students to practice their analytic and problem-solving skills Hospitality Financial Management is the perfect book for undergraduate and graduate hospitality management students, hospitality industry managers, and owners of small hospitality businesses.

Delegating Effectively

Routledge With forty well-structured and easy to follow topics to choose from, each workbook has a wide range of case studies, questions, and activities to meet both the individual or organization's training needs. Whether studying for an ILM qualification or looking to enhance the skills of your employees, 'Super Series' provides essential solutions, frameworks and techniques to support management and leadership development.

Accounting for the Hospitality Industry

Pearson Prentice Hall

Research Methods in Education

Routledge This thoroughly updated and extended eighth edition of the long-running bestseller Research Methods in Education covers the whole range of methods employed by educational research at all stages. Its five main parts cover: the context of educational research; research design; methodologies for educational research; methods of data collection; and data analysis and reporting. It continues to be the go-to text for students, academics and researchers who are undertaking, understanding and using educational research, and has been translated into several languages. It offers plentiful and rich practical advice, underpinned by clear theoretical foundations, research evidence and up-to-date references, and it raises key issues and questions for researchers planning, conducting, reporting and evaluating research. This edition contains new chapters on: Mixed methods research The role of theory in educational research Ethics in Internet research Research questions and hypotheses Internet

surveys Virtual worlds, social network software and netography in educational research Using secondary data in educational research Statistical significance, effect size and statistical power Beyond mixed methods: using Qualitative Comparative Analysis (QCA) to integrate cross-case and within-case analyses. Research Methods in Education is essential reading for both the professional researcher and anyone involved in educational and social research. The book is supported by a wealth of online materials, including PowerPoint slides, useful weblinks, practice data sets, downloadable tables and figures from the book, and a virtual, interactive, self-paced training programme in research methods. These resources can be found at: www.routledge.com/cw/cohen.

Custom Pub for George Brown College

Hospitality Financial Accounting (ch. 1, 3-5); and Hospitality Management Accounting, 8th Edition

Managerial Accounting for the Hospitality Industry

Wiley Though not all hospitality students want to be accountants, managerial accounting is a crucial skill for all hospitality students. Written for aspiring hospitality managers rather than accountants, this resource focuses on how accounting principles apply directly to hospitality management. With a reader-friendly style suitable for those with no prior accounting background, this book makes accounting fun with practical examples scattered throughout each chapter that clearly illustrate accounting concepts and theories. A running case study helps readers immediately apply what they we learned to the types of key management decisions made at a full-service resort. Note: CD-ROM/DVD and other supplementary materials are not included as part of eBook file.

Introduction to Materials Management

This introductory textbook describes the basics of supply chain management, manufacturing planning and control systems, purchasing, and physical distribution. The fourth edition makes additions in kanban, supply chain concepts, system selection, theory of constraints and drum-buffer-rope, and need f

Financial Reporting & Analysis

Using Financial Accounting Information

South-Western Pub Using real-world examples to thoroughly involves readers with financial statements, Financial Reporting and Analysis, 9e builds skills in analyzing real financial reports through statements, exhibits, and cases of actual companies. Emphasis is placed on the analysis and interpretation of the end result of financial reporting â€″ financial statements.

Financial Management for Hospitality Decision Makers

Routledge Financial Management for Hospitality Decision Makers is written specifically for those 'decision makers' in the industry who need to be able to decipher accountant 'speak' and reports in order to use this information to its best advantage and achieve maximum profits. The area of accounting and finance is a vital but often inaccessible part of the hospitality business. However, having the knowledge and the ability to use it properly makes all the difference to the turnover and success of a business. Financial Management for Hospitality Decision Makers is written specifically for those industry executives who need to be able to decipher, appreciate and utilise valuable financial management tools and techniques in order to realise maximum profits. Highly practical in its scope and approach, this book: Outlines the procedure and purpose behind various financial activities - including budgeting, year-end financial statement analysis, double-entry accounting, managing and analysing costs, working capital management, and investment decision making · Demonstrates how an appropriate analysis of financial reports can drive your business strategy forward from a well-informed base · Clearly highlights the key financial issues you need to consider in a host of decision making situations · Includes a range of problems to help readers appraise their understanding of concepts - with solutions provided for lecturers at http://textbooks.elsevier.com. At all times, the book rigorously applies itself to the specific needs of the hospitality decision-maker, contextualising and explaining financial decision making and control in this light. Combining a user-friendly structure with frequent international cases, worked examples and sample reports to illuminate the theory, Financial Management for Hospitality decision making International examples and case studies to put the theory into practice Demonstrates how relevant management accounting information is to decision making and control in today's dynamic business environmen

Understanding Hospitality Accounting

Revenue Management

Hard-Core Tactics for Market Domination

Currency From the man the Wall Street Journal hailed as "the guru of Revenue Management" comes revolutionary ways to recover from the after effects of downsizing and refocus your business on growth. Whatever happened to growth? In Revenue Management, Robert G. Cross answers this question with his ground-breaking approach to revitalizing businesses: focusing on the revenue side of the ledger instead of the cost side. The antithesis of slash-and-burn methods that left companies with empty profits and dissatisfied stockholders, Revenue Management overturns conventional thinking on marketing strategies and offers the key to initiating and sustaining growth. Using case studies from a variety of industries, small businesses, and nonprofit organizations, Cross describes no-tech, low-tech, and high-tech methods that managers can use to increase revenue without increasing products or promotions; predict consumer behavior; tap into new markets; and deliver products and services to customers effectively and efficiently. His proven tactics will help any business dramatically improve its bottom line by meeting the challenge of matching supply with demand.

Uniform System of Accounts for the Lodging Industry

Educational Inst of the Amer Hotel "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.