

## Chapter 7 Outline

### Revenue Centers

- Revenue Center Departments
- Spa Services Revenue Centers
- Additional Revenue Centers
- Contributors to Spa Revenue

### Cost Centers

- Labor Costs
- Support Labor
- Indirect Operating Expenses
- Undistributed Operating Expenses

### Putting It All Together

## Competencies

1. Describe various spa revenue centers. (pp. 251–263)
2. Identify spa cost centers. (pp. 263–275)
3. Identify a spa's indirect operating expenses and undistributed operating expenses. (pp. 275–278)
4. Explain how revenue and expenses are recorded on financial statements. (pp. 278–280)