

## Chapter 6 Outline

Hotel Financial Information Systems  
Classification of Hotel Departments  
The Uniform System of Accounts  
Basic Revenue and Support Center  
Statement Formats  
Presentation of Payroll Expenses  
Example of Hotel Departmental Statements  
Identification and Referencing of  
Departmental Statements  
Rooms Department Income Statement  
Food and Beverage Department  
Income Statement  
Telecommunications Department  
Income Statement  
Other Operated Departments Income  
Statement  
Schedule of Rentals and Other Income  
Administrative and General  
Department Statement  
Marketing Department Statement  
Property Operation and Maintenance  
Department Statement  
Schedule of Utility Costs  
Schedule of Fixed Charges  
Income Statement  
*Uniform System of Accounts for the Lodging  
Industry, Tenth Revised Edition*  
Appendix: *USALI* Summary Operating  
Statement and Sample Departmental  
Statements

## Competencies

1. Summarize the purposes and users of a hotel's departmental statements. (p. 159–162)
2. Differentiate between the general formats for financial statements for revenue and support centers. (p. 162)
3. List the information included in the standard reporting of departmental payroll expenses. (p. 163)
4. Recognize the ways in which financial statements are identified and referenced in relation to other statements. (pp. 163–164)
5. Describe the general formats used for a hotel's departmental financial statements. (pp. 164–167)
6. Explain how information from departmental statements is used to prepare a hotel's income statement. (pp. 167–175)