



*Training Course:  
Uniform System of Accounting for Lodging  
Industries*

*14 - 18 September 2026  
Milan (Italy)*

## Training Course: Uniform System of Accounting for Lodging Industries

Training Course code: FI234709 From: 14 - 18 September 2026 Venue: Milan (Italy) - Training Course Fees: 5775 € Euro

### Introduction

Hotel information must be organized and reported consistently. It gives you a robust and practical framework for assessing how your hotel is performing and comparing your results to others in the sector. It will teach you the concept of food and revenue and the structure of profit and loss statements for the hotel industry's food and beverage department, as specified by the USALI. You will learn about the food and department expenses and statistics and explore how to analyze profit and loss and resources.

### Objectives

- Understand the structure and reporting standards of hotel financial information based on USALI.
- Develop the ability to analyze hotel Profit & Loss statements for Rooms and Food & Beverage departments.
- Learn how to evaluate hotel performance using key revenue streams and departmental expenses.
- Gain knowledge of room revenue segmentation including transient, group, contracts, and other revenue sources.
- Understand food and beverage cost structures, labour costs, and operating expenses.
- Master hotel industry performance statistics and occupancy-related calculations.
- Learn how to interpret hotel operating structure, including profit centers and support centers.
- Develop skills in analyzing fixed and variable costs and their impact on profitability.
- Enhance the ability to use financial data to assess resources and operational efficiency in hotels.
- Apply USALI-based metrics to evaluate profitability by department and venue.

### Target Audience

- Hotel finance managers and financial controllers
- Revenue managers and hospitality analysts
- Food and beverage managers and department heads
- Hotel general managers and operations managers
- Accounting professionals working in the hospitality industry
- Hospitality consultants and auditors
- Professionals involved in hotel budgeting, forecasting, and cost control
- Individuals seeking to build expertise in hotel financial management and USALI reporting standards
- Students and graduates in hospitality management or tourism finance
- Anyone responsible for analyzing hotel performance and profitability

### Outlines

#### Day 1: Introduction to Hotel Financial Structure USALI

- Introduction to hotel information reporting and USALI standards
- Hotel operating structure: profit centers and support centers
- Overview of Profit & Loss statements in the hotel industry
- Department revenue structure

- Introduction to Rooms Division and Food & Beverage departments

## Day 2: Rooms Division Revenue and Market Segmentation

- Room Profit & Loss - transient market segment
- Group market segment analysis
- Contract revenue and other room revenues
- Packages, barter, and loyalty program revenues
- Overview of room division expenses structure

## Day 3: Rooms Division Expenses and Labour Costs

- Structure of room departmental expenses
- Labour cost departments and positions
- Other labour cost items for room division
- Detailed breakdown of room operating expenses
- Introduction to room statistics and reporting

## Day 4: Hotel Statistics and Food & Beverage Performance

- Occupancy statistics definitions and formulas
- Room statistics reports and P&L interpretation
- Food & Beverage cost of sales food and beverage
- F&B labour costs salaries, wages, benefits, supplements
- F&B operating expenses banquets, decoration, utensils, etc.
- F&B department statistics and profitability metrics

## Day 5: P&L Analysis and Financial Performance Evaluation

- Fixed vs variable expenses in hotel operations
- How to analyze hotel P&L and resources
- Understanding departmental profitability
- Resource utilization and cost control techniques
- Linking financial performance with operational decision-making
- Summary of hotel financial analysis and USALI application

## Registration form on the Training Course: Uniform System of Accounting for Lodging Industries

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Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

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### Person Responsible for Training and Development

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### Payment Method

- ☐ Please find enclosed a cheque made payable to Global Horizon
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