



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

*24 - 28 August 2026  
Lisbon (Portugal)*

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

Training Course code: FI234709 From: 24 - 28 August 2026 Venue: Lisbon (Portugal) - Training Course Fees: 6050 € 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.

### Perquisites

The Uniform System of Accounting for Lodging Industries Part 2 is open to all, with no formal entry requirements. All you need is a passion for learning, a good understanding of the English language, numeracy and IT

### Outlines

#### Introduction

- Room Profit & Loss - Transient Market Segment
- Rooms - Group Market Segment Explained
- Rooms Division - Contract Revenue and Other Room Revenue
- Other Rooms revenue consideration - Packages Barter Loyalty program

#### Expenses

- Structure of Room Departmental Expenses
- Labour Cost Departments and Positions
- Other Labour cost items for Room Division
- Room Expenses A-z

#### Room Division Statistics and Reports

- Introduction to Section on Room Statistics
- Occupancy Statistics definitions

- Formulas for Room Statistics
- Room Statistics Report to help understand P&L

#### Hotel Operating Structure-Profit Centers

- Introducing Hotel Operating Structure-Support Centers
- Explaining the main Profit & Loss Statement

#### Department Revenue

- F&B Cost of Food Sales and Beverage
- F&B cost of sale for other revenue
- F&B Dept. Labour cost Salary and Wages
- F&B Dept. Other line items for labour cost
- F&B Labour cost Supplemental Pay and Employee Benefits
- F&B Operating Expenses - Banquet Expenses
- F&B Operating Expenses Starting with C
- F&B Operating Expenses - Decoration to Linens
- F&B Operating Expenses - Management fee to Utensils

#### F&B Department Statistics

- F&B Dept. Operating Metrics Prescribed by USALI
- F&B Dept. Statistics to understand Profitability by Venue
- F&B Dept. Formula to calculate Metrics discussed earlier

#### How to Analyze P&L and Resource?

- P&L Analysis and Resources
- Understanding What Variable Expense Are and Fixed▯ Showing P&L Analysis
- Fixed and Variable expenses and how to analyses P&L



## 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

### Delegate Information

Full Name (Mr / Ms / Dr / Eng): .....  
 Position: .....  
 Telephone / Mobile: .....  
 Personal E-Mail: .....  
 Official E-Mail: .....

### Company Information

Company Name: .....  
 Address: .....  
 City / Country: .....

### Person Responsible for Training and Development

Full Name (Mr / Ms / Dr / Eng): .....  
 Position: .....  
 Telephone / Mobile: .....  
 Personal E-Mail: .....  
 Official E-Mail: .....

### Payment Method

- Please find enclosed a cheque made payable to Global Horizon
- Please invoice me
- Please invoice my company

### Easy Ways To Register

Telephone:  
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info@gh4t.com  
or training@gh4t.com

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