



UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR ELECTRICAL CORPORATIONS

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UNIFORM SYSTEM OF ACCOUNTS FOR THE LODGING INDUSTRY Eleventh Revised Edition HFTP Annual Convention Dallas, Texas October, 2013

UNIFORM SYSTEM OF ACCOUNTS FOR THE LODGING INDUSTRY

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1. Rooms Revenue segments revised and listed on the face of Rooms department operating statement, and definitions added for each segment 2.

Uniform System of Accounts for the Lodging Industry

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UNIFORM SYSTEM OF ACCOUNTS FOR THE LODGING INDUSTRY, 11TH REVISED EDITION: THE NEW GUIDELINES FOR THE LODGING INDUSTRY Raymond S. Schmidgall The School of Hospitality Business, Michigan State University, East Lansing, MI

Raymond S. Schmidgall The School of Hospitality Business

Uniform System of Accounts for the Lodging Industry (USALI) First published in 1926, the primary purpose of this publication is to offer operating statements formatted to provide hotel owners, managers and other interested parties with operational information pertinent to the lodging industry.