

Uniform System of Accounts for the Lodging Industry

Eleventh Revised Edition



Hotel Association of New York City
New York, New York



Hospitality Financial and Technology Professionals
Austin, Texas



American Hotel & Lodging Educational Institute
Orlando, Florida

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Preface

The first edition of the *Uniform System of Accounts for Hotels* was published in 1926 by the Hotel Association of New York City. It represented the first successful organized effort to establish a uniform responsibility accounting system for the lodging industry and one of the first such efforts in any industry.

All members of the original committees, appointed by the Hotel Association of New York City to prepare a uniform system of accounts for hotels, deserve commendation for their untiring devotion to the completion of this task. The personnel of these committees were as follows:

Proprietor's Committee

E. M. Statler, Chairman—Hotel Pennsylvania

L. M. Boomer—The Waldorf-Astoria
I. Fluegelman—12 East 86th Street
David H. Knott—Hotel Albert
Arthur L. Lee—Hotel McAlpin

Julius Manger—Hotel Times Square
Fred A. Muschenheim—Hotel Astor
Charles G. Stamm—Hotel Willard
George W. Sweeney—Hotel Commodore

Accountants' Committee

William J. Forster, CPA, Chairman

R. H. Browne..... Hotel McAlpin
W. E. Dodd Hotel San Remo
R. E. Frederickson Hotel Astor
C. W. Kramer Hotel Pennsylvania
E. E. Lightburne..... The Waldorf-Astoria
H. M. Phelps The Waldorf-Astoria
W. M. Ross, CPA..... The Biltmore
Thomas E. Ross, CPA..... The Biltmore
R. Schickler..... The Plaza
F. W. Squires, CPA..... Hotel Astor
C. B. Stoner..... Hotels Statler Company Inc.

Accounting Societies

Chester P. Child, CPA, representing N.Y. State Society of CPAs
W. D. Cranstoun, CPA, representing American Institute of Accountants

One of the important results of the work of the Accountants' Committee was the organization of the Hotel Accountants Association of New York City. After the printing of the first edition of the manual, a Manual Committee of the Association was formed, which has been the medium through which the work of the original group has been continued. The Hotel Accountants Association of New York

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City became the founding chapter of the organization now known as Hospitality Financial and Technology Professionals. The names of those who worked on previous revisions of the uniform systems can be found in each of those revisions.

In 1961, to meet the needs of its members, the American Hotel & Lodging Association appointed the National Association of Accountants to develop a uniform system of accounts for small hotels and motels. In 1979 and again in 1986, members of the Committee on Financial Management of the American Hotel & Lodging Association revised the original uniform system of accounts for small hotels to reflect the changes in terminology used in the lodging industry. The names of the committee members involved in these publications can be found in the respective editions.

In 1996, a decision was made to combine the two uniform system books into one publication, called the *Uniform System of Accounts for the Lodging Industry*. A subcommittee of the Committee on Financial Management of the American Hotel & Lodging Association, with representation from the Hotel Association of New York City and Hospitality Financial and Technology Professionals, worked to produce the new guide. The names of those involved in the publication can be found in that book.

The members of the Financial Management Committee of the American Hotel & Lodging Association responsible for the Eleventh Revised Edition are:

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This publication is the result of cooperation between the Hotel Association of New York City, which owns the copyright to the publication, the American Hotel & Lodging Educational Institute, which has agreed to publish and distribute the work, and the sponsorship of the Hospitality Financial and Technology Professionals.

