

# UNIFORM SYSTEM OF ACCOUNTS FOR RESTAURANTS

## Chart of Accounts

BALANCE SHEET ACCOUNTS	
ASSETS (1000)	LIABILITIES (2000)
Account Number	Account Name
1100	<b>Cash</b>
1110	Change and Petty Cash
1120	Operating Account
1130	Deposit Account
1140	Reserve Account
1200	<b>Accounts Receivable</b>
1210	Trade (customers)
1220	Employee Loans and Advances
1230	Owner/Investor
1240	Tradeouts
1250	Other
1290	Allallowance for Doubtful Accounts
1300	<b>Inventory</b>
1310	Food
1320	Soft Beverages
1330	Liquor
1340	Beer
1350	Wine
1360	Paper Products
1370	Merchandise
1380	Supplies
1400	<b>Prepaid Expenses</b>
1410	Insurance
1420	Taxes
1430	Licenses
1440	Other
1500	<b>Property and Equipment</b>
1510	Land
1520	Building
1530	Leasehold Improvements
1540	Furniture and Equipment
1550	Automobiles and Trucks
1560	Construction in Progress
1590	Accumulated Depreciation-Building
1592	Accumulated Amortization-Leasehold
1594	Accumulated Depreciation-Furniture
1596	Accumulated Depreciation-Autos and Trucks
1600	<b>Other Assets</b>
1610	Deposits
1620	Organizational Costs
1630	Pre-opening Expenses
1640	Liquor (Beverage) License
1650	Other
2100	<b>Accounts Payable</b>
2110	Accounts Payable - Trade
2120	Other Payables
2200	<b>Payroll Taxes Payable</b>
2210	Withholding and FICA Taxes
2220	Federal Unemployment Taxes
2230	State Unemployment Taxes
2300	<b>Sales Taxes Payable</b>
2310	Sales Tax
2320	Liquor Tax
2400	<b>Accrued Expenses</b>
2410	Salaries and Wages
2420	Vacation and Sick Leave
2430	Rent
2440	Percentage Rent
2450	Interest
2460	Real Estate Taxes
2470	Personal Property Taxes
2480	Utilities
2490	Other Accrued Liabilities
2500	<b>Other Liabilities</b>
2510	Gift Certificates
2520	Customer Deposits
2530	Employee Deposits
2540	Charge Tips Withheld
2600	<b>Current Portion of Long Term Debt</b>
2610	Current Portion of Notes Payable
2700	<b>Notes Payable</b>
2710	Note Payable - Building
2720	Note Payable - Equipment
2730	Capital Leases
2740	Less, Current Portion of Notes Payable
<b>EQUITY (3000)</b>	
Corporations:	
<b>Shareholders' Equity</b>	
3100	Common Stock
3200	Paid in Capital
3300	Retained Earnings
Limited Liability Company:	
<b>Members' Capital Accounts</b>	
3100	Capital Account - Member A
3200	Capital Account - Member B
3300	Undistributed Net Income/Loss
Partnerships:	
<b>Partners' Capital Accounts</b>	
3100	Capital Account - Partner A
3200	Capital Account - Partner B
3300	Undistributed Net Income/Loss

# The Uniform System Of Accounts For Restaurants

**National Restaurant Association**

## **The Uniform System Of Accounts For Restaurants:**

**The Uniform System of Accounts for Restaurants** National Restaurant Association (U.S.),2012 Adopted and recommended by the National Restaurant Association *Uniform System of Accounts for Restaurants* Jim Laube,Barry K. Shuster,2012-01-01 *Uniform System of Accounts for Restaurants* Horwath & Horwath,1958 *Uniform System of Accounts for Restaurants* Laventhal & Horwath,1996 *Uniform System of Accounts for Restaurants* ,1978 **Uniform System of Accounts for Restaurants** National Restaurant Association,1996-01-01 **Uniform System of Accounts for Restaurants** Horwath and Horwath, New York,1958 *Uniform System of Accounts for Restaurants, Adopted and Recommended by the National Restaurant Association* Laventhal Krekstein Horwath & Horwath,1974 *Hospitality Financial Accounting* Jerry J. Weygandt,2005 As the hospitality field continues to grow and diversify today's hospitality professionals need to understand financial accounting at a higher level than ever before Written by some of the most respected authors in accounting Hospitality Financial Accounting Second Edition gives a complete introduction to financial accounting principles and demonstrates how to apply them to all facets of the hospitality industry Updated with the latest developments in the accounting and hospitality fields Hospitality Financial Accounting Second Edition covers the basics of financial accounting and then shows readers how to analyze statements and deal with the daily issues they will face on the job **BOOK JACKET** **Uniform System of Accounts for Restaurants** Laventhal Krekstein Horwath & Horwath,National Restaurant Association (É.-U.),1968 *International Encyclopedia of Hospitality Management* Abraham Pizam,2010 This encyclopedia covers all of the relevant issues in the field of hospitality management from both a sectoral level as well as a functional one It's unique user friendly structure enables readers to find exactly the information they require at a glance

*Cost Control in Foodservice Operations* David K. Hayes,Jack D. Ninemeier,2024-01-04 Cost Control in Foodservice Operations Control operating costs and move your foodservice business forward The key to a foodservice business surviving and thriving is to properly understand the relationship between revenue expenses and profits Controlling operating costs that is controlling expenses without reducing revenue is a key tool in creating a profitable business Owners managers and staff all play an essential role in controlling operating costs and it's critical for every member of a foodservice team to understand how to be successful Cost Control in Foodservice Operations outlines key mechanisms and tools in a clear accessible presentation Emphasizing the importance of the subject before moving to specific methods for managing and reducing costs it's an indispensable tool for anyone in the foodservice industry looking to gain a competitive edge The book also includes A thorough introduction to controlling food and beverage product costs Detailed coverage of effective cost management methods including creating a sales forecast controlling labor costs pricing menu items and more Advice based on the authors decades of combined experience in both foodservice business and education research Cost Control in Foodservice Operations is ideal for students in foodservice related courses as well as professionals and owners looking to

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**restaurants** New York Horwath and Horwath,1958      *Successful Management in Foodservice Operations* David K. Hayes,Jack D. Ninemeier,2024-06-11 Comprehensive resource covering key need to know aspects of how to run a food service operation with unique perspective from restaurant managers Successful Management in Foodservice Operations is a single volume book addressing the overall operation of a successful food service business including planning for success ensuring excellence in production and service and generating optimal levels of operating profits The purpose of this book is to teach foodservice operators what they must know and do in order to achieve their own definitions of success The book covers the major changes to food delivery processes and systems forced by the COVID pandemic changes to the Uniform System of Accounts for Restaurants USAR flexibility of employee management due to COVID enforced changes and more Each chapter ends with features to enable reader comprehension and practical application of concepts These include A Manager's 10 Point Effectiveness Checklist offering ideas for management actions and mini case studies entitled What Would You Do with suggested answers Successful Management in Foodservice Operations also discusses Reading a USAR income statement identifying a target market and creating an effective proprietary website Managing marketing on third party operated websites controlling labor costs and preparing and monitoring an operating budget Creating a profitable menu successfully pricing menu items recruiting selecting and training team members and controlling food and beverage production costs Running food trucks and ghost restaurants where no customers actually visit the restaurant in person other than to pick up pre ordered food Successful Management in Foodservice Operations is an authoritative accessible up to date and easy to understand reference for introductory students in programs of study related to hospitality management and food service operations It also appeals to individuals interested in running their own restaurant or other type of foodservice operation Part of Wiley's Foodservice Operations The Essentials series

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