

UNIFORM SYSTEM OF ACCOUNTS FOR RESTAURANTS

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

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 Laventhol & 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 Laventhol 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** Laventhol 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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