

## STUDY ABOUT HOMOGENEITY IMPLEMENTING USALI IN THE HOSPITALITY BUSINESS

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In Anglo-Saxon countries are usually professional bodies responsible for issuing the generally accepted accounting principles. For example, in the United States, most of the economic sectors have plans of sectorial accounts, called Uniform Systems, issued by associations of companies, with the advice of accountants, which are subject to regular review by the these professionals. These manuals are often short on foreign accounts and more detailed in all matters relating to internal results calculations, classification and allocation of costs, criteria for allocation of indirect costs, allocation of the same products and / or services, recommendations on management information to facilitate management. In this context, and in relation with the hospitality business, the Uniform System of Accounts for the Lodging Industry, USALI, (American Hotel & Motel Association, 2014), seeks to establish an internal process of determining results formalized in a general income statement and a series of complementary analytical documents that calculate results for each of the centers operational activities, ie income-generating develop.

The aim of this paper is to analyze such uniformity in the application of USALI in the hotel sector, for which it has developed an analysis of hotels implemented in Catalonia (Spain)

The USALI pursued, according to his own statement two objectives:

- a) Provide an accounting model that can be adapted easily by any hotel regardless of size or category, and at the same time is useful for all kinds of users, both internal and external.
- b) Being a uniform and standardized, enabling comparisons between hotels and hotel chains, even when they are operating with different operating system or are located in different countries.

Therefore, regardless of the general ledger system, hotel managers dumped it to a management accounting system, preferably USALI.

The main advantages of USALI are that provides detailed information allows identify management responsibilities, organizational structure described allows competition between different departments of the hotel, or between identical departments of other hotels in the chain, which can help improve the overall profitability of the hotel. Additionally, USALI can be used by both large as small hotels, as the level of detail is very high, allowing multiple ignore small hotels detailed information. Finally, the system it is independent with respect to the system of operation be it in property, duty-contract or lease or management.

For its part the main disadvantages of the USALI could be the difficulty of income segregation between commercial packages as business conferences are held imputing its share to rooms to food and beverage, room rental, coffee break, among others. In the same way, not clearly assignable to the same costs are included in the results of some departments, such as maintenance and energy costs. So very important is that the model lead to those responsible for the departments act in their own benefit (improving the performance of "his" department) without worrying about the results of the hotel.

Finally, it should be noted, in general, a distortion coming from failure to consider the profitability of any line of business, or of an operating department, not including undistributed expenses such as administrative, general, commercial, maintenance, energy, etc., and on the other hand, expenses not included in the Gross Operating Profit (GOP)

It has been carried out a search of academic databases and Scopus JCR (1990-2015) to detect academic USALI published studies, with the aim of identifying preliminary studies on the homogeneity of the implementation of USALI in different countries. In both searches it was used as a keyword USALI and filtered results by considering only document type items.

13 items that met these conditions were found, two of which were repeated in the aforementioned two data bases.

All items Search USALI highlight the importance of such a uniform system that allows the comparison of different hotels. However, no document examines the homogeneity in the process of implementing the USALI.

Given the importance of USALI to manage the hotels and long history and tradition that accompanies this professional tool; it was set a target to see the degree of implementation of the same, in this case, in the current Hotels established a Catalonia; where is available a publicly accessible data.

Therefore, given the lack of studies on the implementation of homogeneity USALI, the main objective of this study has been analyses its homogeneity and the degree of implementation of USALI. It has also established the following sub-objectives, asking for these questions:

- Valuation criteria used to segment the entire income from tourism package between the rooms department and the department of food and beverages.
- Criteria applied to recognize revenue from rooms in the income statement.
- Criteria followed for presentation in the income statement of revenue Room.

- Criteria followed for the allocation of costs of the catering crew training, civil liability insurance costs and office supplies responsibility.

These questions have been made to respond to non-standard accounting concepts, being usual accounting transactions in the hotel sector.

From a total hotels included in the database of 2.802, this number was reduce to 1.089, once were not considered hotels with less than 10 rooms. In total, therefore, they answered 174 establishments with a response rate of 15.97% response rate sufficient given the stated objective, see homogeneity, or not, in applying USALI in certain operations. In reference to the size of the hotels that responded to the survey 58.1% have less than 50 rooms; having only 4.6% above the 250 rooms.

It has been detected a noticeable disparity, disparity that arises the problem of heterogeneity in the management information, and the potential difficulty in considering the information as uniforms when carrying out sectorial studies. For example, in a regular operation as the criterion of segregation of tourist package (how much to charge for rooms, how much to charge for food and beverages), we note that 53.6% apply a fixed amount of food and drink and Room supplementary amount, while 29%, divided between rooms and package foods and beverages based on the application of a standard percentage.

In two also normal operations in the sector (recognition criteria and presentation room revenues), we found that there was either no predominant criterion. In the case of revenue recognition, it is given considerable dispersion, recording them at the time of collection 31.9%, 27.5% daily based on the stay, 23.2% at the time of the booking and other criteria with lower percentages. As for the accounting presentation of the income is netted controlling the presentation of commissions (58%).

Three additional questions were raised about what departments should allocate certain expenses (F&B staff training, liability insurance and office supplies), obtaining a real range of possibilities in the answers provided.

Therefore, these last answers regarding how to implement USALI, allow us to conclude the disparity of criteria in its application in hotels analyzed.

We understand that this study opens the possibility of developing future research in this area, so that it can be extended to hotels implanted in other regions of the Spain, analyze other hotel transactions in order to analyze whether there is (or not) the heterogeneity and, finally, try to analyze this heterogeneity segmented, seeing if depending on the type of hotel (number of rooms, stars, city or summer, etc.), there are significant differences.