

MANAGEMENT ACCOUNTING IN RESTAURANTS

Introduction

- ❖ Restaurant industry has understandable business models, but there are unique factors which influence management decisions. These are the cornerstone for the success of any organization.
- ❖ The USAR (Uniform System of Accounts for Restaurants) provides a best preparation of operational and financial information to restaurants obtain the success. So, the main objective consists in the implementation of USAR in a restaurant through the case study methodology.

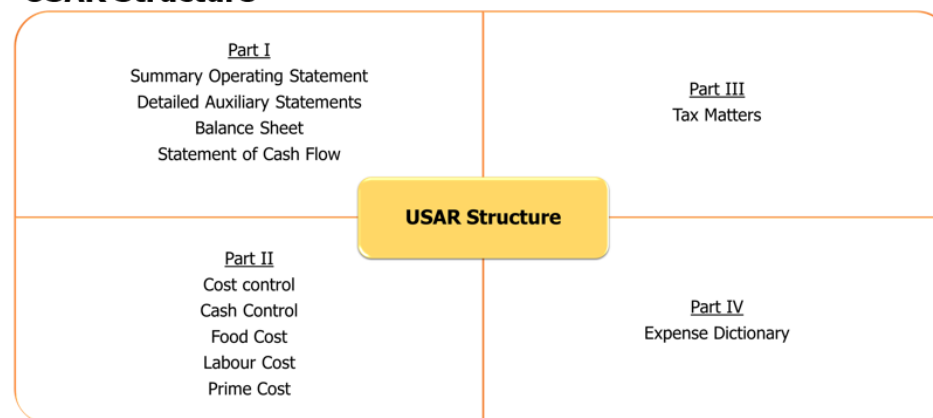
Materials and Methods

- ❖ The method used in this research consists of a systematic review of literature related to USAR and analysis of main practical aspects of this system of accounts for restaurants.
- ❖ A case study is conducted with the application of USAR in a small restaurant, *O Pinote*.
- ❖ The researcher observation and archive files will be fundamental to collected the data.

Expected Results

- ❖ Results are expected to highlight the evolution of knowledge on the use of the USAR in small restaurants through its structure, in particular for income statements and their cost controls.
- ❖ The implementation of USAR presents advantages such as a proactive costs controls about cash, labour, food and beverages, and prime cost. The USAR also is easy to use and allows comparison with industry averages and allow for more effective management (Moser, 2002; MB&A, 2018; Laube & Shuster, 2012).

USAR Structure



Conclusions

- ❖ The implementation of USAR has a more real vision of the whole operation and all the financial information and presents advantages for owners (Campos, Gomes & Lima Santos, 2020; MB&A, 2018) .
- ❖ USAR, due to its uniformity, allows the benchmarking among restaurants and with sector data.
- ❖ This study found limitations associated with the scarcity of information, however, contributes to a management model adapted to the conditions of a micro restaurant business.

References

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