



XIII INTERNATIONAL TOURISM CONGRESS

REINVENTING TOURISM
FOR UPCOMING CHALLENGES

27-29 OCTOBER 2021

ESTORIL - PORTUGAL

MANAGEMENT ACCOUNTING IN RESTAURANTS

Case study: Implementation of USAR in 'O Pinote' restaurant



ESCOLA SUPERIOR
DE TURISMO E
TECNOLOGIA DO MAR

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INTRODUCTION

MATERIALS & METHODS

EXPECTED RESULTS

CONCLUSIONS

REFERENCES

USAR

Uniform System of Accounts for Restaurants

- Best preparation of operational information
- Best preparation of financial information



Success of the company

Source: Campos, Gomes & Lima Santos (2020)

ESTORIL, 2021



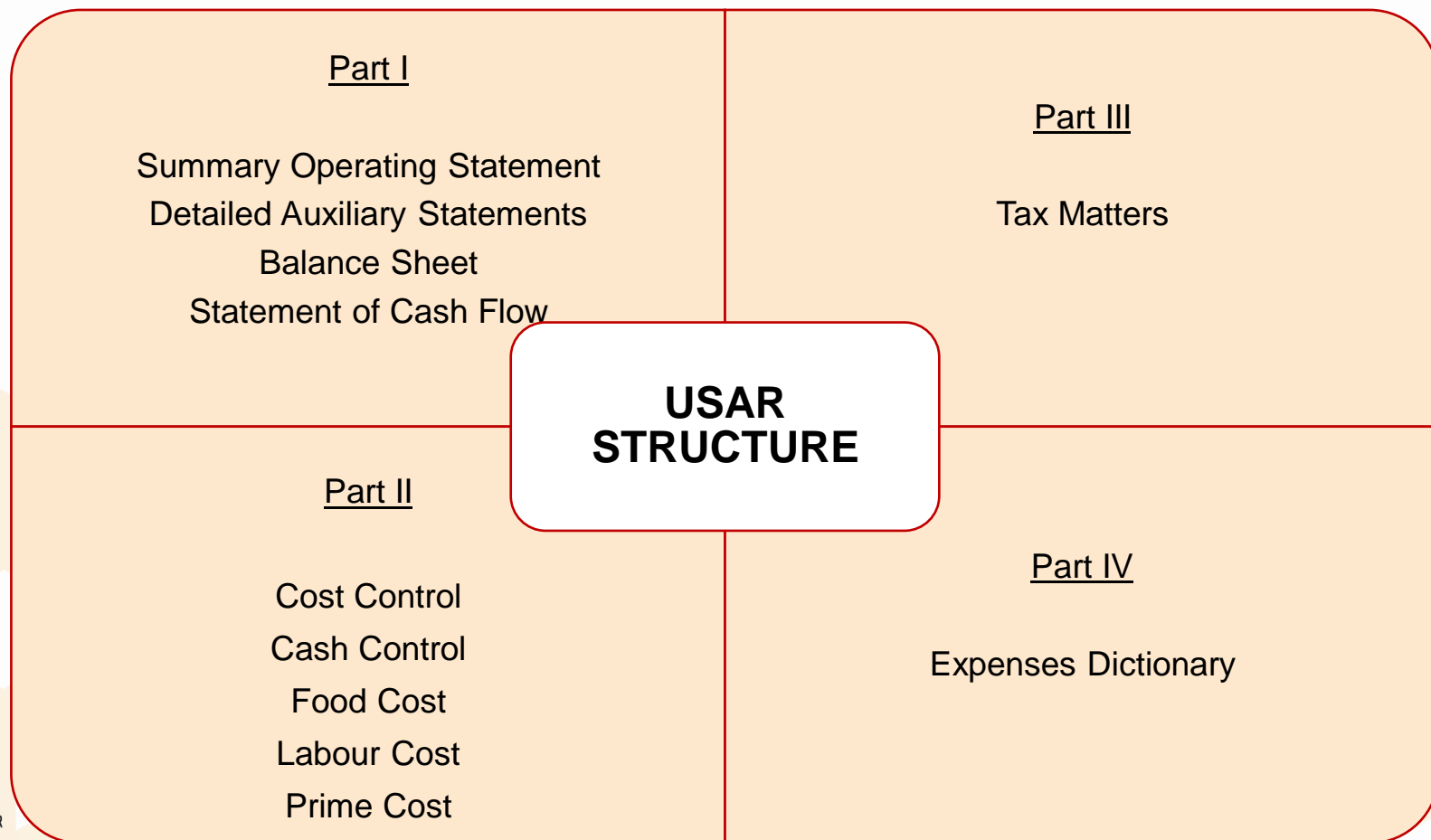
INTRODUCTION

MATERIALS & METHODS

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Source: Laube & Shuster (2012)



INTRODUCTION

MATERIALS & METHODS

The main objective is the implementation of USAR in a small restaurant through the case study methodology.

EXPECTED RESULTS

CONCLUSIONS

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**MATERIALS &
METHODS**

Systematic
literature review

Analysis of USAR

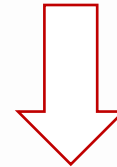
Application of
USAR in a micro
restaurant



INTRODUCTION

Evolution of knowledge on the use of the USAR in small restaurants.

MATERIALS & METHODS



EXPECTED RESULTS

The implementation of USAR presents advantages such as a proactive control about:

- Cash;
- Labour cost;
- Food and beverage cost;
- Prime cost.

CONCLUSIONS

REFERENCES



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- The implementation of USAR has a real vision and presents advantages for owners.
- USAR, due to its uniformity, allows the benchmarking among restaurants and with sector data.
- This study found limitations associated with the scarcity of information.



Contributes to a management model adapted to the conditions of a micro restaurant business.



INTRODUCTION

- Campos, F., Gomes, C., & Lima Santos, L. (2020) Análise Comparativa do USALI , USAR e USFRS. Tourism and Hospitality International Journal, 14(1), 91–113.

MATERIALS & METHODS

- MB&A (2018) The uniform system of accounts for restaurants. Available online: https://nanopdf.com/download/the-uniform-system-of-accounts-5ae3b35f0ddae_pdf (accessed on 14 July 2021).

EXPECTED RESULTS

CONCLUSIONS

- Moser, F. (2002) Manual de Gestão de Alimentos e Bebidas. CETOP.

REFERENCES

- Laube, J. & Shuster, B. K. (2012) Uniform System of Accounts for Restaurants (8th ed.). National Restaurant Association

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.

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).

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.

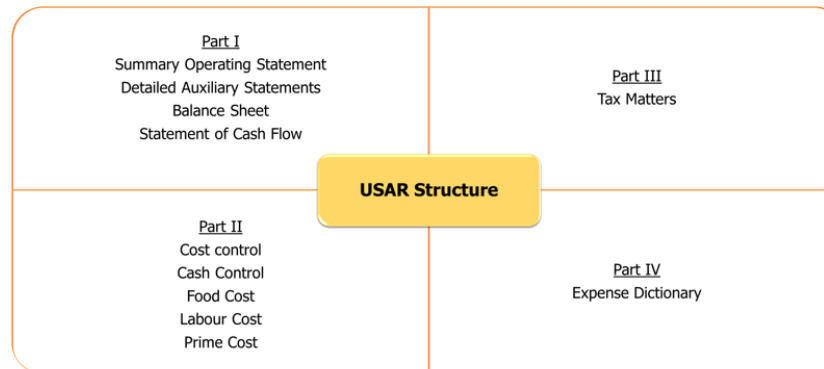
References

- ❖ Campos, F., Gomes, C., & Lima Santos, L. (2020) Análise Comparativa do USALI , USAR e USFRS. Tourism and Hospitality International Journal, 14(1), 91–113.
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- ❖ Moser, F. (2002) Manual de Gestão de Alimentos e Bebidas. CETOP.
- ❖ Laube, J. & Shuster, B. K. (2012) Uniform System of Accounts for Restaurants (8th ed.). National Restaurant Association.

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.

USAR Structure



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