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if the company is a hotel, motel,

bed and breakfast, inn, cabin, or

timeshare. First of all, there

should always be an income

account for lodging income.

Customize Your Chart of Accounts

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Visualization of how your accounting should be organized. It is for informational purposes only, and does not imply permission for you to use this as the setup of your accounting system without written permission from CHOICE HOTELS INTERNATIONAL. This chart of accounts is based on the USALI 11th Edition, but has been customize as a recommended chart for use by operators of CHOICE HOTELS INTERNATIONAL franchised hotels.

USE OF THIS CHART This chart of accounts was developed by ... The chart of accounts is a list with all the names of the accounts that a company has available to use. It can be added to or changed to



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Business  
suit the business needs. An example of this is manufacturing may need different codes to a retail business. Most accounting software has a set chart of accounts (CoA) when it is setup.

Chart of Accounts - CoA examples and free PDF download

We all know that the main business of a hotel is to provide food and accommodation (i.e., shelter). But there are some big hotels who provide other comforts, recreations, entertainments, business facilities etc. Naturally, the scheme of accounting will depend on the nature and size of a hotel and its requirement although the principle of accounting will be the same.

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## Chart Of Accounts Hotel Business - VRC Works

- Definition The chart of accounts is a list of every account in the general ledger of an accounting system. Unlike a trial balance that only lists accounts that are active or have balances at the end of the period, the chart lists all of the accounts in the system. It's a

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Business  
simple list of account numbers  
and names.

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