


Show me the money: A systematic literature review on financial transparency and USALI's global adoption challenges

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ABSTRACT

This systematic literature review explores the adoption and implementation of the Uniform System of Accounts for the Lodging Industry (USALI) across 25 studies, including academic articles and grey literature. This review aims to shed light on the diverse experiences of hotels adopting USALI by examining its impact on financial transparency, cost allocation practices, benchmarking capabilities, and sustainability reporting within the global hospitality sector. While larger, chain-affiliated hotels tend to benefit from full compliance, smaller independent hotels often struggle due to limited resources and the system's complexity. The introduction of the 12th edition of USALI in 2024, which includes new Energy, Water, and Waste (EWW) metrics to promote sustainability, presents additional challenges for smaller hotels. Findings underscore the importance of USALI for benchmarking and management within hospitality units and highlight the need for future research into simplified, scalable USALI solutions. Such developments would make this management accounting system more accessible to smaller hotels and emerging markets, allowing them to realize its long-term financial benefits.

1. Introduction

As the hospitality industry expands globally, contributing significantly to Gross Domestic Product (GDP), employment, and regional development, the industry has intensified its demands for financial transparency, accountability, and performance comparability across increasingly diverse operational contexts (World Tourism Organization and United Nations Environment Programme, 2019). As hotels operate in both mature and emerging markets, the need for standardized financial practices has become central to strategic decision-making, investor confidence, and regulatory compliance (Deloitte, 2023; Campos et al., 2022). The Uniform System of Accounts for the Lodging Industry (USALI) has emerged as the dominant framework for financial reporting and benchmarking in the sector, offering structured guidelines

to harmonize cost accounting, operational data, and performance indicators (Schmidgall and DeFranco, 2015). First introduced in 1926 by the American Hotel Association, USALI has evolved through multiple editions under the guidance of the American Hotel & Lodging Association (AHLA) to address the changing complexities of hotel operations (Hospitality Financial and Technology Professionals, 2024a; Agnes DeFranco, 2024).

Management accounting systems (MAS) provide tools and structures for planning, controlling, and evaluating organizational performance. Within the hospitality sector, where operating margins are thin and services are highly differentiated, MAS are essential for informed decision-making, cost control, and performance benchmarking (Pavlatos and Paggios, 2007). As hotels operate across diverse markets, the need for harmonized accounting systems that allow for internal

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efficiency and external comparability has become increasingly critical (Campos et al., 2022; Ni et al., 2012). USALI, as one of the most established sector-specific MAS, responds directly to this operational need.

Institutional theory offers a valuable lens for understanding why hotels adopt standardized accounting frameworks like USALI. It posits that organizational practices are shaped by coercive (regulatory), normative (professional), and mimetic (imitative) pressures arising from the institutional environment (DiMaggio and Powell, 1983; Scott, 2014). In the hospitality industry, large, internationally affiliated hotel chains often face strong coercive and normative pressures from stakeholders, brand standards, and professional accounting networks to ensure comparability and transparency across markets (Karadag, 2010; O'Neill et al., 2023). At the same time, mimetic pressures encourage adoption as smaller or regionally operating hotels seek legitimacy by emulating practices used by perceived leaders in the field. However, such isomorphic pressures are mediated by organizational capacity. Drawing on resource-based theory, smaller independent hotels often lack the financial, technical, or human resources to fully implement complex systems like USALI (Assaf and Tsionas, 2018; Barney, 1991), resulting in partial or symbolic adoption.

For the purposes of this study, large hotels refer to chain-affiliated establishments that operate as part of regional or multinational hospitality groups. These entities typically possess substantial financial capital, dedicated accounting personnel, and established infrastructures to support the adoption and integration of complex management accounting systems such as USALI. In contrast, small hotels are defined as independent, locally owned, and often family-run operations. These properties tend to operate with limited financial resources, lack specialized accounting expertise, and face operational constraints that inhibit the adoption of standardized reporting systems (Assaf and Tsionas, 2018).

The integration of sustainability metrics into the 12th edition of USALI reflects the growing influence of Corporate Social Responsibility (CSR) and Environmental, Social, and Governance (ESG) considerations in hospitality accounting (Mandelbaum, 2024). This development aligns with sustainability accounting theory, which calls for organizations to balance financial transparency with broader environmental and social performance objectives (Gray et al., 2014). The expanded scope of USALI signals a paradigmatic shift in the role of management accounting within hospitality, extending its relevance beyond internal performance measurement toward external accountability and sustainable value creation. Given the growing importance of sustainable practices and accountability in tourism and hospitality, understanding the conditions that enable or inhibit the adoption of USALI has practical implications for industry stakeholders, regulators, and professional associations alike.

This review addresses these gaps by systematically examining USALI adoption, focusing on its impact on financial transparency, benchmarking, and sustainability reporting. It explores the central research question: How does the adoption of USALI affect these dimensions within the global hospitality industry, and what challenges do smaller hotels face in implementing the system? By analyzing institutional pressures, organizational capacity, and local accounting contexts, this review provides insights into the drivers and barriers of USALI adoption. It also offers practical recommendations to support smaller hotels and operators in emerging markets, where limited resources and regulatory mismatches hinder adoption.

The review is structured as follows: Section 2 outlines the theoretical framework, Section 3 presents the methodology, Section 4 details the findings, and Section 5 offers a critical discussion. Section 6 concludes with key insights and recommendations for future research. By examining USALI's role in advancing transparency, benchmarking, and sustainability reporting, this study highlights both its benefits and the specific challenges smaller hotels encounter during implementation.

2. Theoretical framework

USALI is a management accounting framework designed to standardize financial reporting in the hospitality sector. First introduced in 1926, it has evolved significantly over time, with the latest 12th edition incorporating sustainability metrics to better align with global Environmental, Social, and Governance (ESG) reporting practices (Mandelbaum, 2024). These updates reflect ongoing efforts to enhance transparency, comparability, and efficiency in financial reporting, which are increasingly emphasized in today's sustainability-driven hospitality market (Peña et al., 2017a).

To fully understand USALI's adoption and implementation, it is essential to position it within the broader theoretical contexts of management accounting systems (MAS), institutional theory, and sustainability accounting. This multi-theoretical perspective enables a deeper analysis of both structural pressures and organizational capabilities, capturing the dynamic interplay between global accounting standards, institutional environments, and sustainability imperatives.

2.1. Management Accounting Systems

USALI functions as a specialized management accounting system (MAS) designed specifically for the lodging industry. It enables hotel managers to systematically monitor departmental revenues, control costs, and assess profitability across various operational units (Schmidgall and Defranco, 2015). The structured nature of USALI supports internal decision-making while enhancing financial comparability across properties and time periods. This aligns with the view of Anthony and Govindarajan (2007), who define MAS as tools that support strategic control, planning, and performance measurement within organizations.

Frameworks such as USALI enable hotel organizations, particularly large, multi-unit chains, to streamline complex financial processes, unify reporting practices, and support managerial decision-making (Horngrén et al., 2012; Kaplan and Atkinson, 1998). MAS operate not only as financial reporting tools but also as embedded systems that influence managerial behavior, shape resource allocation decisions, and create feedback loops for performance evaluation. In this way, MAS serve both informational and behavioral functions, guiding how goals are set and how performance is interpreted in line with organizational strategy (Campos et al., 2022; Ságová, 2020; Santos et al., 2012).

A well-designed MAS must reflect the operational realities and strategic priorities of the organization it serves. In service industries like hospitality, where intangibility, perishability, and variability of outputs are inherent, MAS design must account for departmental differentiation, seasonality, and a strong emphasis on quality of service. USALI responds to these needs through its departmental format, allowing separate reporting for revenue centers (e.g., rooms, food & beverage) and support functions (e.g., administration, maintenance), thereby supporting both cost traceability and segment-level profitability analysis.

Industry associations and government initiatives play an important role in supporting MAS adoption by offering training programs, financial assistance, and technical guidance. In particular, tailoring MAS frameworks to reflect the operational constraints of smaller organizations, such as limited staff, simplified workflows, and constrained budgets, can significantly improve system relevance and long-term integration.

Effective MAS adoption, particularly among smaller firms, requires more than standardized design, it often depends on access to external resources and institutional support. Industry associations and government initiatives contribute by offering training, financial assistance, and technical guidance tailored to the specific constraints of small enterprises (Ságová, 2020). These interventions help ensure that MAS frameworks are not only technically sound but also operationally viable for organizations with limited staff, simplified workflows, and constrained budgets (Sánchez-Rodríguez and Sprakman, 2012).

Contingency theory provides an important complementary lens for understanding MAS effectiveness. It argues that the usefulness of a management accounting system depends on the degree of fit between its design and the specific characteristics of the organization, such as size, structure, strategy, and external environment (Chenhall, 2003). Rather than assuming one universal system, this perspective emphasizes contextual appropriateness, suggesting that standardized frameworks like USALI must be adapted to reflect variations in organizational complexity, decision-making processes, and resource availability.

As MAS evolve, particularly in service-intensive environments, their design increasingly incorporates non-financial and sustainability-related indicators to support broader strategic goals. In the hospitality sector, this includes integrating guest satisfaction metrics, employee turnover, or environmental impact measures, areas traditionally outside the scope of financial reporting but crucial for competitive positioning and long-term viability (Chenhall, 2003). USALI's latest editions reflect this trajectory, incorporating elements that respond not only to financial control needs but also to strategic management and stakeholder accountability.

These considerations highlight that the adoption of systems like USALI is not solely a technical matter, but one shaped by external pressures and organizational environments, an idea further explored through the lens of institutional theory in the following section.

2.2. Institutional Theory

Dugger (1995) interprets North's (1991) concept of institutions as the "rules of the game" in a society, both formal and informal, that structure human interaction by shaping incentives, reducing uncertainty, and guiding organizational behavior. In organizational theory, these structures both constrain and enable firm strategies, offering symbolic legitimacy in complex and competitive environments.

Institutional theory, as articulated by DiMaggio and Powell (1983), offers a foundational framework for understanding how organizations conform to external pressures through a process known as institutional isomorphism. This process manifests through three mechanisms: coercive, mimetic, and normative pressures. Coercive pressures arise from formal regulations, legal compliance requirements, and stakeholder demands, factors that often compel larger hotel chains to adopt standardized accounting practices such as USALI to enhance legitimacy, ensure comparability, and align with investor expectations (Scott, 2014).

Mimetic pressures, which arise under conditions of uncertainty, lead organizations to imitate the practices of perceived industry leaders. Hotels may adopt USALI not because of direct mandates, but to emulate the reporting practices of successful or prestigious competitors, thereby enhancing their own legitimacy and market positioning (Siguaw et al., 2000; Soares et al., 2020). Normative pressures, on the other hand, stem from professional norms, training institutions, and industry associations. These pressures increasingly reflect global trends toward ESG compliance, pushing hotels to integrate sustainability metrics into financial reporting as part of their professional and ethical obligations (Jones et al., 2014; Soares et al., 2020). This growing normative emphasis helps explain the inclusion of sustainability measures in the 12th edition of USALI (Dugger, 1995; Gray et al., 2014; Oliver, 1991).

Normative pressures are not only abstract values but are concretized through industry-level mechanisms, such as professional training, credentialing systems, and benchmarking practices. In the hospitality sector, these include specialized educational institutions, certification bodies like the American Hotel & Lodging Educational Institute (AHLEI), and global consulting firms that disseminate key performance indicators and benchmarking norms (Karadag, 2010; Schmidgall and Defranco, 2015). Together, these elements form a normative infrastructure that promotes the adoption of standardized systems like USALI, not just for operational consistency, but as a marker of professional legitimacy and international alignment.

The hospitality industry offers a particularly salient context for institutional isomorphism due to its visibility, global integration, and reliance on reputation-based competition. Chain-affiliated hotels, in particular, operate under standardized brand requirements that reinforce coercive and normative expectations from parent corporations, franchise systems, and international investors. These institutionalized expectations often include adherence to globally accepted reporting frameworks such as USALI, especially in regions with strong legal or financial oversight (Kaplan and Atkinson, 1998; Karadag, 2010; Schmidgall and Defranco, 2015). Even independent hotels are not immune to institutional pressures, as their legitimacy is increasingly assessed through alignment with industry norms, sustainability certifications, and stakeholder reporting practices.

This approach emphasizes that firms adopt practices such as USALI not purely for efficiency or performance, but to gain legitimacy within institutionalized environments where social approval, regulatory compliance, and professional alignment are paramount (Scott, 1995; Greenwood et al., 2008). In summary, institutional theory highlights how the adoption of standardized frameworks such as USALI is not merely a managerial choice, but a response to structured pressures within the organizational field (DiMaggio and Powell, 1983; Streeck and Thelen, 2005). Coercive, mimetic, and normative forces interact to shape organizational behavior, particularly in highly visible, professionally regulated sectors like hospitality. These pressures not only promote standardization but also guide the evolution of frameworks such as USALI to reflect emerging values like environmental and social accountability, a trend examined further through the lens of sustainability accounting in the next section.

2.3. Sustainability Accounting

The 12th edition of USALI reflects a growing shift toward sustainability accounting, a branch of accounting that incorporates environmental and social performance metrics into managerial and financial reporting systems (Gray et al., 2014; Bebbington and Larrinaga, 2014). This evolution aligns financial reporting in the hospitality sector with broader Corporate Social Responsibility (CSR) and Environmental, Social, and Governance (ESG) expectations. The inclusion of the Energy, Water, and Waste (EWW) schedule marks a significant step in expanding USALI's scope beyond economic control toward integrated accountability (de de Souza Barbosa et al., 2023; Mandelbaum, 2024).

Sustainability accounting emerged in response to critiques of traditional financial accounting's failure to account for environmental degradation and social inequality (Gray, 1992; Burritt and Schaltegger, 2010). It seeks to measure and report an organization's environmental and social impacts alongside financial outcomes, facilitating transparency and informed stakeholder decision-making. Unlike conventional accounting, which focuses on profit maximization, sustainability accounting emphasizes long-term value creation, intergenerational equity, and ethical accountability (Gray et al., 2014). This shift is especially relevant for service industries like hospitality, where resource consumption and community impact are material to operations.

In the hospitality sector, sustainability accounting has gained traction due to increasing pressure from regulators, investors, and consumers to measure and report resource consumption, environmental impact, and social responsibility (Jones et al., 2014). Hotels are particularly exposed to scrutiny due to their energy intensity, water use, and waste generation. Voluntary frameworks such as the Global Reporting Initiative (GRI) and benchmarking tools like the Cornell Hotel Sustainability Benchmarking Index have helped institutionalize these metrics. USALI's integration of sustainability elements in its 12th edition represents a formalization of these trends within the sector's core financial reporting system. This integration positions hospitality reporting practices alongside other ESG-reporting frameworks emerging globally, such as CDP and SASB (Ioannou and Serafeim, 2017).

Industry-specific benchmarks, such as the Cornell Hotel

Sustainability Benchmarking Index, function as transmission mechanisms between global ESG expectations and local hotel practices (Cornell Hotel Sustainability Benchmarking Index, 2019; Woodworth et al., 2014). These tools translate abstract sustainability goals into measurable, comparable indicators, which MAS like USALI can then internalize. This reflects the growing sophistication of sustainability governance in the hospitality industry, where external pressures are increasingly formalized through technical and managerial infrastructures.

Despite growing enthusiasm for sustainability reporting, scholars have debated whether sustainability accounting achieves transformative outcomes or simply institutionalizes symbolic compliance (Gray, 2010; Unerman, Bebbington and O'Dwyer, 2007). Critics argue that mainstream sustainability disclosures often reflect business-case logic, aimed at preserving reputation and investor confidence, rather than substantive accountability to affected communities or ecosystems. This critique is particularly salient in the hospitality industry, where performance is measured by service quality, environmental footprint, and stakeholder relationships, yet reporting remains largely financialized. The integration of EWW metrics into USALI marks a significant moment: sustainability accounting has shifted from voluntary CSR reports to becoming embedded in the sector's core financial infrastructure.

A core debate within sustainability accounting concerns its epistemological foundations, what organizations choose to measure, and whose interests are prioritized in reporting. Traditional accounting centers on shareholders, but sustainability accounting insists on broader stakeholder accountability (Gray, 2010; Bebbington and Larrinaga, 2014). In hospitality, this shift has profound implications: reporting no longer focuses solely on margins and occupancy, but also on a hotel's ecological footprint, labor practices, and community engagement. Embedding these dimensions into formal MAS such as USALI signals a redefinition of organizational performance itself, linking profitability with responsibility, and efficiency with legitimacy.

The integration of sustainability accounting, management accounting systems (MAS), and institutional theory offers a multi-layered

framework for understanding USALI's development. At one level, institutional theory explains why organizations feel compelled to adopt frameworks like USALI, responding to regulatory mandates, mimetic behavior, and evolving professional norms. MAS provide the internal architecture through which these pressures are operationalized into financial routines and decision-making tools. Sustainability accounting, meanwhile, expands the boundaries of what is measured and valued within these systems, emphasizing environmental and social accountability. USALI's latest revision, embedding EWW indicators, symbolizes this convergence: it codifies sustainability as an operational and reputational imperative, not just a peripheral CSR concern (Daugaard and Ding, 2022) (Fig. 1).

Fig. 1 illustrates the layered interaction between institutional theory, MAS, and sustainability accounting in shaping USALI adoption. At the outer level, institutional pressures (coercive, mimetic, normative) define external expectations. MAS function as an organizational mechanism translating these pressures into internal processes. At the center, sustainability accounting redefines the boundaries of performance by embedding environmental and social metrics into core financial practices. This layered structure reflects the integrated logic behind USALI's 12th edition and highlights how adoption outcomes differ across hotel types based on institutional context and resource capacity.

As the next sections show, the extent to which hotels can implement this sustainability-accounting paradigm depends not only on theoretical alignment but also on structural realities, such as resource availability, regulatory consistency, and market pressures.

3. Methodology

This systematic literature review (SLR) followed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines to ensure transparency and rigor in the research process (Moher et al., 2009). The PRISMA methodology was selected because it provides a structured approach to identifying, selecting, and synthesizing relevant literature, particularly in systematic reviews focused on

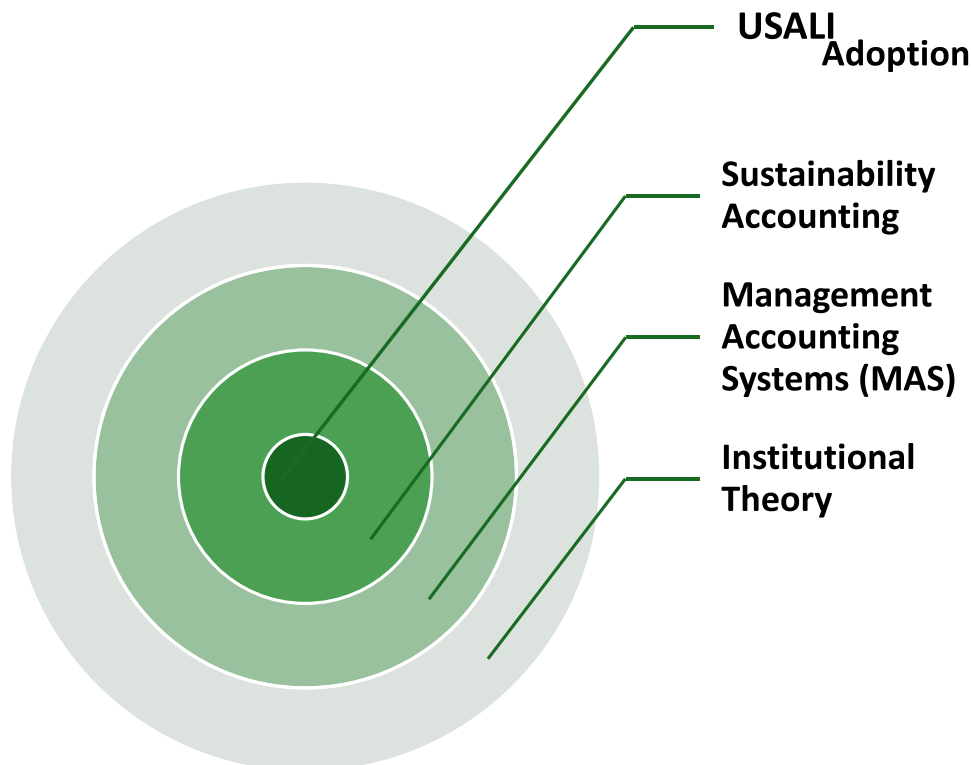


Fig. 1. Conceptual Framework for USALI Adoption.

management and financial systems. While PRISMA is traditionally applied to peer-reviewed literature, its flexibility allows for integration of grey literature under clearly defined parameters (Paez, 2017).

SLRs often focus exclusively on peer-reviewed "white" literature, which can limit the scope and applicability of findings by excluding relevant unpublished or non-commercially published evidence (Adams et al., 2017; Paez, 2017). Grey literature, defined as documents produced outside of traditional publishing and peer-review systems (e.g., government reports, industry guidelines, and white papers), has gained recognition as a valuable complement to academic sources. Its inclusion reduces publication bias, provides access to contemporary data, and bridges the gap between theoretical insights and practical applications (Garousi et al., 2019).

To address gaps in academic research on the adoption and implementation of USALI, this review included grey literature alongside peer-reviewed studies. Grey literature—such as industry reports, organizational guidelines, and government publications—provided essential insights into recent developments, including the introduction of sustainability metrics in the 12th edition (published in 2022) (Hospitality Financial and Technology Professionals, 2024a), which has limited representation in scholarly publications. These sources were appraised for credibility using criteria adapted from Adams et al. (2017), focusing on outlet control, author expertise, and practical contribution. Their inclusion enhanced the relevance of findings for practitioners and policymakers by aligning academic analysis with real-world industry challenges (Garousi et al., 2019; Paez, 2017).

The search was conducted across two major academic sources: Scopus and Web of Science, recognized for their extensive coverage of high-impact, peer-reviewed publications in the fields of hospitality and accounting (Abrizah et al., 2013; Arzaman et al., 2023; Cortez et al., 2018). To complement this, grey literature was identified through targeted web searches and consultations with industry professionals, ensuring inclusion of relevant non-academic sources. The search was restricted to studies published up to December 2024 to ensure inclusion of the most current data on USALI adoption and sustainability reporting. Studies published after this date were excluded to maintain consistency with the time frame of data extraction.

The search terms used were deliberately broad, given the niche focus of the topic. The keywords "USALI" and "Uniform System of Accounts for the Lodging Industry" were applied to both databases with search being within all fields and not limited to title, abstract and keywords. This simple search string was necessary to capture all relevant literature, given the limited number of studies that directly address USALI (Table 1).

Inclusion and exclusion criteria were applied to ensure that only the most relevant studies were considered. The criteria are outlined in Table 2. Peer-reviewed articles or book chapters published, conference proceedings, only publications not directly addressing USALI in the hospitality industry were excluded in this initial phase.

The PRISMA flow diagram (Fig. 1) provides a visual summary of the identification, screening, and inclusion process used in this review. A total of 33 records were identified through database searches, 25 from Scopus and 8 from Web of Science. In parallel, 10 grey literature sources were identified through websites (n = 2), organizations (n = 3), and citation searching (n = 5). After removing 8 duplicate records and 1 ineligible record, 24 remained for screening. One was excluded at the title/abstract stage, leaving 23 full-text records to be retrieved and assessed for eligibility, of which 17 were included in the final synthesis.

Table 1
Search String.

Data Base	Search String
Scopus Web of Science	(TITLE-ABS-KEY ("USALI" OR "Uniform system of accounts for the lodging industry")) AND (LIMIT-TO (DOCTYPE, "article"))

Table 2
Inclusion and Exclusion Criteria for Literature Selection.

Criteria	Eligible	Excluded
Timeline	All articles/book chapters published until December 2024	After December 2024
Type of Literature	Peer-reviewed academic papers, Book Chapters and conference proceedings.	Non-peer-reviewed conference abstracts, duplicates, and irrelevant news items
Publication Status	Published and Available online	Resources unavailable online
Language	All Languages	N/A
General topics	<ol style="list-style-type: none"> 1. Studies focused on the implementation of USALI in the hospitality industry 2. Studies that provided empirical data or case studies on USALI adoption across different regions and hotel types. 3. Papers examining financial transparency, benchmarking, and sustainability within hotel accounting systems. 4. Studies addressing related issues such as cost allocation, benchmarking, financial transparency, or CSR metrics within the context of USALI. 	<ol style="list-style-type: none"> 1. Duplicates 2. Articles that did not directly address USALI or related financial practices in the hospitality sector 3. Studies focusing on non-hotel-related industries or financial systems not related to USALI 4. Grey literature documents excluded due to credibility issues (e.g., lack of author transparency or institutional affiliation)

From the grey literature, all 10 records were retrieved, 8 were deemed eligible and included, while 2 were excluded due to credibility issues. The final review included 25 records: 17 academic and 8 grey literature sources, as depicted in Fig. 1.

Despite adhering to PRISMA guidelines, this review faced several limitations. Restricting the search to Scopus and Web of Science may have excluded relevant literature found in other databases. Additionally, appraising grey literature posed challenges due to its non-standardized methodologies, which required careful evaluation of source credibility, outlet control, and relevance to the study's objectives (Adams et al., 2017).

This review adhered to PRISMA guidelines while incorporating grey literature to provide a balanced and comprehensive synthesis. The methodology was adapted to ensure rigor while capturing contemporary industry practices through grey literature (Adams et al., 2017; Garousi et al., 2019). By combining academic and practitioner sources, the review bridges theory and practice, enhancing its relevance for both scholarly and industry audiences.

4. Results

4.1. USALI adoption patterns and regional variations

Studies consistently highlight regional variability in the adoption of the Uniform System of Accounts for the Lodging Industry (USALI), shaped by local market maturity, institutional environments, and historical exposure to standardized reporting (Campa-Planas, Banchieri, and Kalemba, 2017; Faria et al., 2015; Ni et al., 2012). The 12th edition of USALI introduced sustainability metrics that may shift adoption dynamics, though their impact remains underexplored (Abdou et al., 2020; Agnes DeFranco, 2024). As USALI remains a voluntary framework, its uptake depends on both internal organizational capabilities and broader external pressures. A more nuanced understanding of regional and organizational adoption patterns is essential to contextualize USALI's evolving role within the global hospitality sector (Campos et al., 2022; Schmidgall and DeFranco, 2015).

In the United States, USALI has historically achieved high adoption rates, particularly among large, chain-affiliated hotels (Schmidgall and DeFranco, 2015). A foundational study by Kwansa and Schmidgall

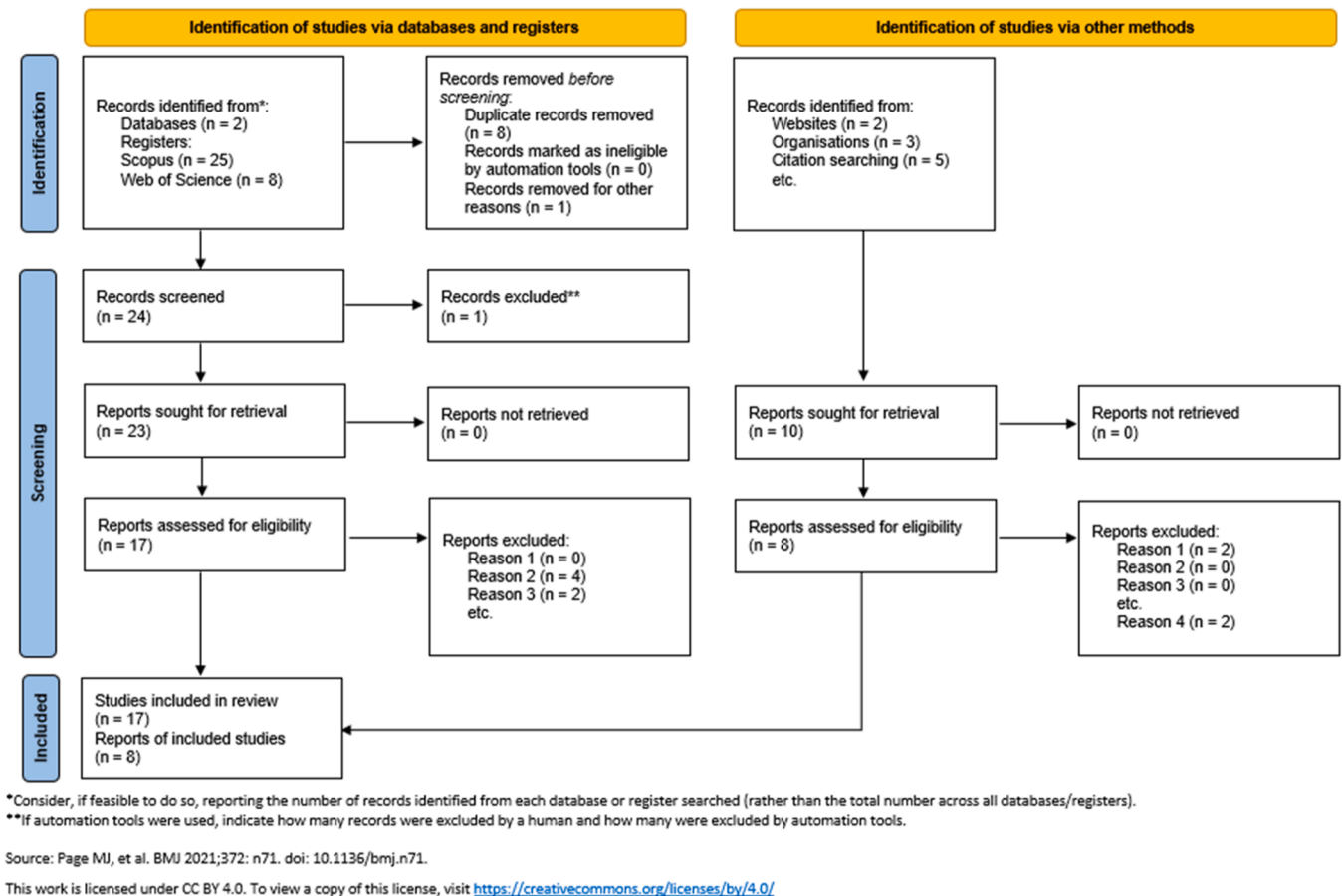


Fig. 2. Diagram PRISMA diagram flow adapted from (Page et al., 2021).

(1999) reported that 78 % of U.S. hotels had adopted USALI by the late 1990s, although the study focused primarily on large-scale operations. These hotels leveraged USALI to standardize financial reporting across multiple properties, enhancing managerial oversight and comparability. The prevalence of centralized structures in such hotels facilitated implementation. However, the study did not provide insights into more recent adoption rates or the impact of subsequent editions of USALI. Additionally, further empirical work is needed to evaluate how these adoption patterns have evolved in response to new sustainability metrics introduced in the 12th edition.

Moving on to Europe, more specifically Portugal, USALI adoption shows marked variation based on hotel size and ownership structure. Faria et al. (2015), based on a survey of 66 financial managers, reported that approximately 50 % of Portuguese hotels had adopted USALI at the time of the study, with implementation more common among large, chain-affiliated, 4- and 5-star establishments. These hotels were drawn to USALI's benchmarking and financial control capabilities. While these insights clarify size-based adoption trends, the studies offer limited information on the depth of implementation (e.g., partial vs. full adoption) and rely on self-reported data, which may not fully reflect actual accounting practices.

In Portugal, regional variation in USALI adoption is also evident. In the Algarve, 32 % of 4-star hotels and 33 % of 5-star hotels reported using the framework (Faria, 2012). Similar trends emerged in Lisbon and Porto, where adoption was higher among upscale, chain-affiliated hotels. Legal structure also influenced adoption: public limited companies showed higher uptake compared to privately owned entities. These patterns suggest that both organizational form and market competitiveness play important roles in shaping USALI adoption across regions.

In Spain, Campa-Planas et al. (2017) explored USALI usage, in the Catalonia region, based on 85 respondents from 1089 contacted. While the study did not provide a national adoption rate or differentiate between partial and full implementation, it offered a breakdown of adopting hotel types: 70.7 % were independent, 18.4 % part of national chains, and 10.3 % belonged to international chains. Notably, the study revealed inconsistencies in how USALI was applied, even within the same chain, indicating that formal adoption does not always equate to uniform practice. This finding points to an adoption landscape marked by fragmentation, which may undermine the system's potential for standardized financial comparison.

In Greece, USALI adoption remains limited. Pavlatos and Paggios (2007), based on a sample of 85 questionnaires, reported an overall adoption rate of 12 %, with significant variation by ownership affiliation. Multinational chain hotels had a 53.3 % adoption rate, while independent and nationally affiliated hotels reported just 2.9 %. This suggests that adoption was largely contract-driven, particularly through international partnerships.

In Macedonia, a study by Kosarkoska and Mircheska (2012) surveyed 13 hotels and found limited awareness and implementation of USALI. Approximately 75 % of respondents reported being unfamiliar with the framework, and 80 % expressed a need for benchmarking tools, while only 25 % utilized competitor financial indicators in their operations. Although there was expressed interest, implementation was constrained by technical and institutional gaps. The study relied solely on self-reported data without external validation, which limits its methodological robustness.

In Bulgaria, USALI adoption remains low, with a national rate estimated at 4 % (Georgiev, cited in Dimitrova 2023). Dimitrova's study focused on high-category seaside hotels in Northeast Bulgaria, where

adoption reached 36 %. The study attributes limited uptake to factors such as low awareness, lack of technical expertise, and limited institutional support. However, the narrow regional scope and absence of disaggregated data by ownership type limit the generalizability of these findings.

In Croatia, [Peršić et al. \(2012\)](#) studied 47 hotel companies representing 54 % of national accommodation capacity. In 2010, 29.8 % reported full USALI adoption, 36.2 % partial adoption, and 34 % no adoption. In a 2011 follow-up with 11 large companies (covering 35 % of capacity), 91 % reported full implementation. However, the study did not explore adoption barriers or chain affiliation and noted that categories like 'Other Operated Departments' and 'Overhead Costs' were often updated only monthly.

Although adoption patterns vary by region and hotel type, a key determinant of USALI's effectiveness lies in how hotels apply its cost allocation mechanisms and benchmarking tools, themes explored in the next section.

4.2. Cost Allocation Practices and Benchmarking: Enhancing Performance Metrics

The implementation of USALI offers a standardized financial reporting framework that enhances cost allocation accuracy and supports benchmarking ([American Hotel and Lodging Educational Institute., 2022](#)). These mechanisms contribute to enhanced operational oversight and more informed performance evaluations. As [Schmidgall and Defranco \(2015\)](#) note, the linkage between structured reporting and performance monitoring is fundamental to effective financial analysis and management.

Structured cost allocation under USALI categorizes operational costs, overhead expenses, and departmental revenues, thereby ensuring transparency and comparability in financial reporting ([Schmidgall and Defranco, 2015](#)). Accurate cost assignment to revenue streams enables precise departmental performance analysis and greater operational efficiency. Hotels adopting USALI report improved cost tracking and departmental accountability, which in turn allows for more effective identification of inefficiencies ([Santos et al., 2019; Ukhina, 2021](#)).

Nonetheless, few studies critically assess whether these cost allocation practices are consistently maintained over time. Inconsistencies, such as irregular updates or deviations from standard templates, may undermine benchmarking reliability across properties and regions ([Campa-Planas et al., 2017; Campos et al., 2022](#)). This issue is particularly relevant in the context of unallocated costs, which refer to expenses that are not clearly assigned to specific departments or revenue-generating units, thereby limiting the accuracy of financial comparisons ([Campos et al., 2022](#)).

For instance, in Portugal, hotels adopting USALI reported improvements in cost allocation accuracy, with gains ranging from 15 % to 25 %, particularly in urban (e.g., Lisbon) properties where operational complexity demands greater financial precision ([Faria, 2012; Santos et al., 2012](#)). In Spain, research by [Campa-Planas and Banchieri \(2016\)](#) found that urban hotels implementing USALI reported more effective cost allocation, while resort-oriented hotels relying on local accounting systems experienced higher levels of unallocated costs. However, findings are context-specific and may not reflect all operational environments.

[Patiar \(2016\)](#) examined cost allocation practices in Australian hotels, highlighting the limitations of traditional methods and the potential benefits of structured systems. The study found that existing practices often lack sufficient detail for effective decision-making, particularly regarding departmental expenses and pricing strategies. Inadequate cost information hinders profitability assessments, resource optimization, and strategic pricing. Frameworks like USALI support cost transparency and improve decision-making, particularly in complex hotel operations ([Campos et al., 2022](#)).

In emerging markets such as China, a study by [Ni et al. \(2012\)](#)

focusing on the Hong Kong hotels emphasized the need for a standardized accounting system like USALI, particularly given the diverse mix of chain-affiliated and independent hotels. Nevertheless, as the study concentrates on Hong Kong, a highly internationalized market, its findings may not reflect the adoption challenges faced in mainland Chinese cities or other emerging Asian markets. The study underlines the importance of a uniform benchmarking especially within key revenue-generating departments like Rooms. [Chan and Wong \(2007\)](#) further highlight that regional variations and differing regulatory requirements complicate the direct application of USALI in China, necessitating a more localized approach. This underscores the need for continuous review and adaptation to maintain the relevance of standardized systems in dynamic markets.

USALI's benchmarking capabilities enhance hotels' ability to evaluate performance using standardized Key Performance Indicators (KPIs) such as Gross Operating Profit (GOP), Revenue per Available Room (RevPAR), and Average Daily Rate (ADR). These metrics facilitate financial performance comparisons with industry standards and support data-driven decision-making ([Schmidgall, 2014](#)). However, as [Peña et al. \(2017\)](#) note, the complexity of USALI may necessitate local adaptations, particularly in countries like Spain. Smaller hotels often struggle with administrative burdens, limiting widespread adoption ([Campos et al., 2022; Ukhina, 2021](#)).

In the United States, chain-affiliated hotels leveraging USALI report significant improvements in GOP and RevPAR, highlighting the system's role in optimizing revenue generation and cost management across properties ([Schmidgall and Defranco, 2015](#)). Similarly, hotels in Western Europe adopting USALI demonstrate enhanced transparency and improved benchmarking capabilities, allowing managers to identify cost-reduction opportunities and streamline operational processes ([Campos et al., 2022](#)).

Benchmarking benefits are also evident in Southern Europe, particularly in Slovenia and Croatia ([Planinc et al., 2014](#)), where larger hotels with sufficient resources implement USALI comprehensively. These hotels use the system to allocate overhead costs efficiently and monitor departmental performance, leading to operational improvements and enhanced financial stability ([Planinc et al., 2014](#)). However, most available studies are largely descriptive, and longitudinal research validating the sustained financial benefits of USALI-based benchmarking remains limited.

Although USALI adoption is voluntary, it offers significant strategic advantages by standardizing financial reporting, enhancing transparency, and improving operational efficiency. Large and chain-affiliated hotels leverage USALI to attract investors, facilitate partnerships, and strengthen competitive positioning in international markets ([Dimitrova, 2023; Faria et al., 2015](#)). Standardized reporting improves stakeholder confidence by ensuring financial statements are consistent and comparable across properties and periods ([Schmidgall and Defranco, 2015](#)). In competitive markets, transparency is increasingly demanded by consumers and regulators, making USALI a critical tool for sustaining profitability and operational excellence ([Campos et al., 2022; Schmidgall, 2014](#)). However, for smaller hotels, the high implementation costs, technical complexity, and administrative burdens may outweigh perceived benefits, particularly in emerging markets, where resource constraints often prevent full adoption or sustained integration.

In practice, USALI strengthens financial management by providing detailed departmental schedules that assign costs accurately and enable cross-property benchmarking. Recent updates in the 12th Edition, such as separate reporting for guest loyalty program expenses and executive lounge operations, enhance financial granularity and transparency ([Agnes DeFranco, 2024](#)). These refinements allow managers to pinpoint departmental performance more precisely and benchmark key indicators like Gross Operating Profit margin and RevPAR against industry standards. Despite these improvements, adoption remains uneven across regions, with large, well-resourced hotels better positioned to leverage these tools than smaller operators ([Campos et al., 2022; Santos et al.,](#)

2019; Ukhina, 2021).

4.3. Limitations and Barriers to USALI Implementation and Benchmarking

While the Uniform System of Accounts for the Lodging Industry (USALI) offers a robust framework for financial transparency and benchmarking, its broader adoption remains constrained by several interrelated challenges, particularly among smaller and independently operated hotels in emerging economies.

A primary barrier concerns organizational resource constraints. Numerous studies indicate that small and medium-sized hotels often lack the financial capital, technical expertise, and administrative infrastructure required for the comprehensive implementation of USALI, especially the expanded sustainability metrics introduced in the 12th edition (Dimitrova, 2023; Karadag, 2010; Ukhina, 2021). As Santos et al. (2012) and Chan and Wong (2007) note, these constraints frequently lead to superficial or symbolic adoption, often implemented only for compliance. In contrast, larger chains with centralized structures are better equipped to integrate USALI into strategic operations (Abdou et al., 2022).

Additionally, misalignment with local accounting frameworks, such as regional GAAP or IFRS variants, frequently necessitates dual reporting, thereby increasing administrative complexity and reducing incentives for adoption (Campa-Planas, Banchieri, and Kalemba, 2017; Ni et al., 2012). This challenge is particularly salient in Southern Europe, where smaller operators often depend on external consultants to bridge regulatory and reporting gaps (Faria et al., 2015).

The perceived technical complexity of USALI further limits its accessibility, particularly for hotels without formalized accounting departments or in-house financial expertise (Campos et al., 2022; Patiar, 2016). This has led to proposals for modular or simplified versions of the framework, such as pre-configured templates and the HFTP Stamp Licensing Program. However, limited empirical evidence exists to validate these alternatives' effectiveness in real-world operational contexts (Hospitality Financial and Technology Professionals, 2024b).

In addition, heterogeneity in implementation practices reduces the reliability of benchmarking across properties. Empirical studies document inconsistent application of revenue classifications and cost allocations, particularly among smaller hotels, thereby undermining USALI's core objective of comparability (Campa-Planas and Banchieri, 2016; Nunes and Vieira Machado, 2020). These inconsistencies weaken the usefulness of Key Performance Indicators (KPIs) like GOP or RevPAR for cross-property comparisons.

Finally, the reliance on external consultants for system implementation raises questions about long-term internalization and sustainability (Faria et al., 2015; Ukhina, 2021). Where adoption is externally driven or grant-funded, the use of USALI may remain superficial, particularly in smaller hotels that lack internal capacity for ongoing maintenance. In such cases, USALI is often adopted symbolically, used to satisfy contractual or audit obligations, without being fully integrated into daily decision-making processes (Chan and Wong, 2007; Santos et al., 2012).

These challenges are particularly acute when it comes to the sustainability metrics introduced in the 12th edition, which larger hotel chains have more successfully implemented due to greater resource availability and institutional support (Abdou et al., 2022; Agnes DeFranco, 2024; Cornell Hotel Sustainability Benchmarking Index, 2019). In contrast, smaller independent hotels face heightened implementation barriers, reinforcing a widening divide between resource-rich and resource-constrained operators (Abdou et al., 2020; Cornell Hotel Sustainability Benchmarking Index, 2019).

Collectively, these limitations highlight the need for more flexible, regionally adaptable, and resource-sensitive approaches to USALI implementation. Without such adaptations, the system's potential to enhance transparency, comparability, and strategic decision-making

across the global hospitality sector may remain unrealized.

5. Discussion: advancing financial transparency and sustainability through USALI

The literature reviewed highlights both the promise and limitations of the USALI in enhancing financial transparency, benchmarking, and sustainability reporting within the hospitality sector. While adoption patterns vary across regions and hotel types, smaller and independent operators, particularly in emerging markets, continue to face significant barriers to full integration. These disparities are compounded by methodological limitations in existing research, including geographic concentration and a lack of longitudinal evidence, which must be considered when evaluating USALI's global impact and future evolution.

At its core, USALI provides a standardized financial language that facilitates consistent and comparable reporting across hotels (Schmidgall and DeFranco, 2015). Adoption has been associated with improved cost allocation, greater departmental accountability, and enhanced operational oversight (Santos et al., 2012; Ukhina, 2021). Structured departmental schedules support benchmarking across properties by reducing misclassification and improving data clarity (Nunes and Vieira Machado, 2020). The 12th edition further supports this goal by mandating separate reporting for line items such as loyalty program expenses and executive lounge operations, enhancing both internal tracking and external transparency (Agnes DeFranco, 2024; Global Asset Solutions, 2024). While this granularity increases financial clarity, few empirical studies assess whether it leads to measurable gains in investor trust or decision-making accuracy. Smaller hotels often struggle with technical and financial constraints, which limit their ability to adopt the framework fully or leverage it for strategic purposes (Campos et al., 2022; Peña et al., 2017b; Ukhina, 2021).

Efforts to address these barriers must begin with capacity building. Smaller hotels frequently lack the internal expertise required for effective USALI implementation. Targeted training initiatives, led by industry-academic partnerships, can bridge this gap by equipping staff with both technical skills and strategic understanding of financial and sustainability reporting (American Hotel and Lodging Educational Institute., 2022; Anderson and Sanga, 2019; Ford, 2015). Mentorship networks and peer learning platforms should complement these programs to foster a culture of collaboration between chain-affiliated and independent operators, prioritizing not only technical proficiency but also contextual knowledge about the benefits of integrating sustainability metrics and financial transparency into daily operations (Cornell Hotel Sustainability Benchmarking Index, 2019). Nonetheless, while the potential benefits of training are clear, limited empirical research exists to measure the direct impact of capacity-building initiatives on USALI adoption outcomes.

The complexity of the USALI framework is a significant deterrent for smaller operators. A promising pathway for expanding adoption lies in modular or simplified versions of USALI tailored to the operational realities of small and medium-sized hotels (Campos et al., 2022). These frameworks could use tiered implementation, pre-configured templates, and step-by-step guides to reduce perceived complexity and allow incremental uptake. Initiatives such as the HFTP Stamp Licensing Program (Hospitality Financial and Technology Professionals, 2024b), identifying software and service providers that incorporate elements of the framework represent initial steps in this direction, but their real-world effectiveness remains largely untested. Such initiatives can help smaller hotels adopt modular and incremental approaches without being overwhelmed by the full system.

Smaller hotels are not resistant to change, they are resource-constrained (Cornell Hotel Sustainability Benchmarking Index, 2019; Santos et al., 2019). Even partial implementation of USALI may yield operational benefits, such as improved financial literacy, stronger decision-making, and benchmarking opportunities, particularly during periods of operational volatility such as seasonality (Alvarez and

Leonard, 2017; Ukhina, 2021). By reducing perceived complexity, even partial implementation may offer operational benefits, though further empirical validation is needed.

Beyond financial transparency, the 12th edition of USALI introduced sustainability metrics that reflect a growing global focus on CSR into financial reporting frameworks for the hospitality industry (Camilleri, 2020; Stombelli, 2020). These environmental indicators, tracking energy, water, and waste (EWW), represent a critical step in aligning accounting practices with broader ESG priorities (Cornell Hotel Sustainability Benchmarking Index, 2019; Meeroff et al., 2020). However, adoption of USALI was already uneven, bringing more metrics into the equation may widen the divide between large, resource-rich hotels and smaller operators, particularly in less developed markets (Abdou et al., 2020, 2022; Jones et al., 2014).

Large, chain-affiliated hotels, particularly in the United States, have more successfully integrated EWW reporting due to greater institutional support, economies of scale, and alignment with stakeholder expectations (Abdou et al., 2020; Hospitality Financial and Technology Professionals, 2024a; Jones et al., 2014). By contrast, smaller hotels lack the financial and technical infrastructure to track sustainability performance, especially in less developed regions such as Southern Europe and parts of Asia (Mandelbaum, 2024; Segarra-Oña et al., 2011).

The CSR divide is both operational and strategic. Larger hotels not only report their environmental impact more effectively but also leverage these metrics to enhance brand reputation, attract eco-conscious travelers (Abdou et al., 2022), and improve internal outcomes such as employee engagement (Bastic, 2013; Nazir and Islam, 2020; Yu et al., 2021). Smaller hotels, meanwhile, cite insufficient training, costly data systems, and limited external incentives as barriers to entry limiting their competitiveness (Abdou et al., 2020; Sultan et al., 2020). In regions such as Southern Europe and parts of Asia, the absence of industry incentives further discourages smaller operators from prioritizing sustainability within their financial systems (Cornell Hotel Sustainability Benchmarking Index, 2019; Singh et al., 2018).

Bridging this gap will require not just modular tools but broader institutional support, industry networks, public-private partnerships, and targeted financial incentives (Abdou et al., 2020; Segarra-Oña et al., 2011). Ownership structures also matter, independent hotels often face more complex decision-making pathways compared to chain-affiliated ones, as noted by Karadag (2010). Despite USALI's voluntary nature, smaller hotels can still take proactive steps to demonstrate sustainability, including implementing low-cost energy-saving practices and engaging in community partnerships (Camilleri, 2020; World Tourism Organization and United Nations Environment Programme, 2019). These strategies may not require full EWW reporting but signal environmental commitment to increasingly eco-conscious markets.

Efforts to promote broader USALI adoption should be framed as a matter of industry equity. Providing small operators with simplified reporting templates, affordable software, and contextualized guidance could allow them to meet rising demands for financial transparency and sustainability (Peña et al., 2017a; Santos et al., 2019; Ukhina, 2021) without incurring disproportionate burdens. This would also enable their participation in global benchmarking systems and facilitate access to investment and certification opportunities (Abdou et al., 2020; Campos et al., 2022). This multi-stakeholder approach could include public-private partnerships, tax incentives, and grants tailored to smaller operators' needs (Ni et al., 2012; Santos et al., 2019). In addition, collaborative initiatives between software providers and industry associations, such as discounted access to USALI-compliant systems, may further reduce adoption barriers (Assaf and Tsionas, 2018; Chan and Wong, 2007).

Bridging the CSR adoption divide requires a multi-pronged strategy. Simplified sustainability reporting tools, collaborative industry networks, targeted financial incentives, and accessible training programs could empower smaller hotels to participate meaningfully in sustainability initiatives (Abdou et al., 2020; Segarra-Oña et al., 2011). Tailored

support can help level the playing field, ensuring that resource limitations do not permanently disadvantage smaller operators.

Furthermore, promoting a unified standard fosters a culture of trust and accountability across the industry, benefiting not only operators but also guests, investors, and regulatory bodies. Aligning smaller hotels with global standards strengthens the industry's reputation and resilience, potentially contributing to local economic outcomes and sustainable tourism, though further empirical studies are needed. Nonetheless, achieving full harmonization across diverse market contexts remains challenging and requires continued adaptation of the USALI framework to regional realities (Dimitrova, 2023; Ni et al., 2012).

To realize this potential, USALI must be further harmonized with local accounting standards such as regional GAAP and IFRS. Currently, dual reporting obligations discourage integration, particularly in jurisdictions where regulatory frameworks diverge (Ni et al., 2012; Dimitrova, 2023). Developers of USALI should provide clear, region-specific implementation guidelines that minimize administrative burden and facilitate compliance. These should address discrepancies in terminology, classification, and reporting structure to ensure interoperability. Emerging technologies, such as automated reporting and data analytics, could support this harmonization and reduce technical complexity, making the system more accessible to hotels of all sizes, and enabling compliance with both USALI and regional accounting standards.

Despite significant progress, the broader research landscape remains fragmented. Many existing studies rely on qualitative case studies or self-reported data, especially from Southern Europe. In addition, while grey literature offers useful operational insights, it often lacks methodological transparency, making it difficult to validate findings or generalize conclusions. There is a need for more geographically diverse, methodologically rigorous, and longitudinal studies to evaluate the real-world effectiveness of USALI, particularly the long-term operational and financial impact of both full and partial adoption. This includes assessing whether the adoption of sustainability metrics leads to measurable improvements in environmental performance, stakeholder trust, or market competitiveness. Expanding regional coverage and improving empirical quality are essential for substantiating the aspirational claims often associated with USALI.

USALI presents a compelling framework for improving financial and sustainability practices in the hospitality sector. However, its full potential will only be realized if adoption pathways are made more inclusive, regionally adaptable, and empirically grounded. Only then can the sector move toward a more equitable, transparent, and resilient global standard.

6. Conclusion

Contingency theory in MAS research emphasizes the importance of aligning system design with organizational context, including size, strategy, and environment (Chenhall, 2003). A system's effectiveness depends not only on its internal structure, but also on how well it fits with the firm's uncertainty, decentralization, and decision-making style. This perspective reinforces the need to adapt comprehensive frameworks like USALI to suit the operational complexity and resource limitations of smaller hotels.

The USALI plays a key role in advancing financial transparency, operational benchmarking, and sustainability reporting in the global hospitality sector (Mandelbaum, 2024). While larger, chain-affiliated hotels have leveraged their benefits to enhance decision-making and market competitiveness, smaller, independent hotels continue to face substantial barriers, ranging from financial constraints to misalignment with local accounting practices.

This study underscores that USALI's value extends beyond compliance; it serves as a strategic tool for enhancing efficiency, accountability, and sustainability. However, these benefits remain unevenly distributed, especially in regions where resource limitations and regulatory mismatches hinder adoption. Addressing these challenges is not

just a technical issue but a critical step toward fostering equity and inclusivity in an industry that plays a pivotal role in global tourism and economic development.

The findings highlight the need for tailored solutions to bridge the gap between large and small operators. Scalable, modular versions of USALI, combined with targeted financial incentives and capacity-building initiatives, can help transform USALI from an aspirational framework into a more accessible tool. Such measures would empower smaller hotels to improve transparency, attract sustainable investments, and participate in global benchmarking practices, ultimately enhancing their resilience and competitiveness.

Crucially, this study reveals that the long-term benefits of USALI adoption are still not fully understood, particularly for smaller operators. The absence of longitudinal studies limits our ability to evaluate whether short-term operational gains lead to sustained financial improvements. Similarly, the integration of sustainability metrics introduced in the 12th edition presents both opportunities and challenges, with smaller hotels often unable to capitalize on these advancements due to limited resources. Addressing these knowledge gaps is essential for optimizing USALI's global impact.

Beyond the practical challenges, this review highlights a larger implication: USALI adoption reflects a deeper commitment to transparency and sustainability, not just technical compliance. Nonetheless, regional disparities and methodological gaps must be addressed through inclusive, empirically grounded strategies. Greater equity in access to standardized tools will empower hotels of all sizes to contribute to a more transparent and sustainable global hospitality sector (Camilleri, 2020). For larger hotels, it represents an opportunity to lead by example; for smaller hotels, it offers a path to competitiveness and global alignment, provided real-world constraints are addressed.

Future research should prioritize longitudinal studies, broader geographic representation, and the empirical testing of USALI's long-term financial and sustainability impacts. These steps will ensure that USALI continues evolving as a flexible and globally relevant framework, advancing financial transparency and sustainable growth across the

diverse landscape of the hospitality industry.

While USALI adoption remains voluntary, its success depends on demonstrating adaptability to diverse organizational and regional contexts. Smaller hotels can still pursue sustainability initiatives, such as energy efficiency and community engagement, to signal environmental commitment and align with emerging global standards (Camilleri, 2020; World Tourism Organization and United Nations Environment Programme, 2019). Ownership structure differences also influence adoption paths, requiring context-specific support (Karadag, 2010). To scale adoption, policymakers, researchers, and industry leaders should collaborate to harmonize USALI with local accounting standards, reduce consultant dependence, and enhance scalability for resource-constrained operators. These steps will support a more inclusive, transparent, and resilient hospitality sector (Campos et al., 2022; Santos et al., 2019).

This review offers a roadmap for advancing policy and research aimed at more inclusive USALI adoption. By identifying key barriers and proposing actionable solutions, it shifts the focus from universal adoption to strategic integration, ensuring that hotels of all sizes and regions can harness USALI's potential.

CRediT authorship contribution statement

Luís Manuel Rodrigues Coelho: Writing – review & editing, Supervision, Project administration, Methodology. **Jennifer Nicole Elston:** Writing – original draft, Resources, Methodology, Investigation, Formal analysis, Data curation. **Rúben Miguel Torcato Peixinho:** Writing – review & editing, Supervision, Project administration, Methodology.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Annex 1. : Summary of Key Studies on USALI in the Hospitality Industry

This table summarizes the key studies on the Uniform System of Accounts for the Lodging Industry (USALI), highlighting authorship, publication year, research focus, methodologies used, objectives, and key findings. The table provides an overview of how USALI has been studied across various regions, industries, and contexts, emphasizing its role in enhancing financial transparency, consistency, and comparability in hotel accounting practices.

Authors	Year	Title	Methodology	Objective	Key Finding
Kwansa & Schmidgall	1999	The Uniform System of Accounts for the Lodging Industry	Systematic literature review	To assess the benefits of USALI in lodging financial reporting	11th edition of USALI enhances consistency and comparability in financial reporting across hotels. It introduces separate operating statements for owners and operators, includes EBITDA, and adds metrics like ADR and RevPAR. A new Gross vs. Net Reporting section provides guidelines on handling third-party services, while service charges are clarified as mandatory revenue items. The updated Revenue and Expense Guide improves adaptability for various hotel sizes.
Chan & Wong	2007	Towards a more comprehensive accounting framework for hotels in China	Literature review	Proposes a comprehensive accounting framework for hotels in China	A comprehensive accounting framework is needed for Chinese hotels, which should integrate global standards like USALI to improve financial reporting and comparability. The USALI lacks adaptability to China's business

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Authors	Year	Title	Methodology	Objective	Key Finding
Santos et al.	2012	Management Accounting Practices in the Portuguese Lodging Industry	Case study	To characterize management accounting techniques in Portuguese hotels, evaluate their usage, and assess the extent of USALI adoption.	environment. A new accounting framework is proposed to enhance transparency and decision-making. This framework aims to reduce disputes between hotel owners and operators over revenue calculations. The study found that USALI is used by some hotels in Portugal, particularly those part of multinational chains, offering a standardized accounting framework to enhance decision-making and budgeting processes. However, only 15 hotels in the sample implemented USALI, with varying levels of application depth. Traditional accounting techniques, such as budgeting and variance analysis, are widely adopted, while contemporary techniques see less usage. USALI's use aids in improving comparability and management control, with competitiveness in the industry influencing the adoption of these practices.
Karadag	2010	The road to IFRS convergence in the U.S.: What it may mean for the hospitality industry	Literature review	To explore the implications of IFRS adoption for the hospitality industry in the U.S.	USALI will likely be impacted by the transition from U.S. GAAP to IFRS. USALI, which has been widely used for financial reporting in the hospitality industry, may need updates to align with IFRS for better global comparability. Although USALI is not mandated, its standardization and comparability have been key benefits, and these may evolve as IFRS adoption spreads in the industry. Changes will mainly affect publicly traded hospitality companies.
Ni et al.	2012	Enhancing the applicability of hotel uniform accounting in Hong Kong	Case study analysis	To enhance the applicability of USALI in Hong Kong hotels	The study found differences in the adoption of USALI between hotel chains and independent hotels in Hong Kong. Chain hotels generally followed USALI, while independent hotels partially adhered to it. Concerns were raised about the classification of Rooms revenue and service charge accounting, with local professionals suggesting modifications for better alignment with Hong Kong's business practices. The study proposed specific adjustments to expense categorization and recommended adding new line items like casual labor and entertainment costs to improve the system's applicability.
Kosarkoska & Mircheska	2012	The Main Process In the International Financial Reporting at the Beginning of 21st Century	Literature review	To review the process of IFRS adoption at the beginning of the 21st century	USALI plays a crucial role in providing standardized financial reporting for the hotel industry. It emphasizes that USALI needs to align with IFRS as the global financial reporting model shifts towards these international standards. USALI's strength lies in its departmentalized accounting system, which is essential for hotel operations. However, to remain relevant in the evolving global market, modernization and harmonization with IFRS are necessary. There is a call for hotel industry leaders to update USALI to reflect IFRS principles and improve global comparability.
Planinc et al.	2014	Corporate social responsibility as a part of benchmarking	Case study	To develop a joint methodology for monitoring financial and non-	The study emphasizes the need for USALI implementation in Slovenian

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Authors	Year	Title	Methodology	Objective	Key Finding
		analysis: Case study of the Slovenian and Croatian hotel industry		financial performance, focusing on corporate social responsibility (CSR) in Slovenian and Croatian hotels.	hotels to improve benchmarking and performance comparison across the industry. It highlights that while CSR is gaining importance, its integration into hotel performance analysis remains limited. A benchmarking software was developed to monitor financial and non-financial indicators, including CSR metrics such as water and energy usage and community engagement. The project aims to improve competitiveness and cooperation between Slovenian and Croatian hotels.
Schmidgall	2014	Evolution of the Uniform System of Accounts for the Lodging Industry	Historical review and analysis of the development of USALI editions.	To trace the evolution of USALI from its inception to its most recent editions and examine its impact on hotel accounting practices.	The article outlines the continuous evolution of USALI from its first edition in 1926 to the 11th edition, published in 2014. It highlights how USALI has adapted to changes in the lodging industry, including new revenue streams and technological advancements. The system provides a standardized accounting framework that is widely used across the industry, enabling comparability and consistency in financial reporting. Additionally, USALI has expanded its focus to include more detailed departmental reporting and metrics like EBITDA, supporting better management decision-making.
Faria et al.	2015	A utilização do Uniform System of Accounts for the Lodging Industry	Empirical case studies	To examine the use of USALI in Portugal's hotel industry	The study revealed that 50 % of the surveyed hotels in the Algarve adopted USALI, with higher adoption rates in five-star hotels. External resources, such as management consultants, significantly influenced the decision to implement USALI. Hotels not using USALI cited reasons like satisfaction with their current system and the non-mandatory nature of USALI. The research highlights the need for further dissemination of USALI in Portugal, especially in smaller hotels.
Patiar	2015	Costs allocation practices: Evidence of hotels in Australia	Empirical study	To assess cost allocation practices in luxury hotels in Queensland, Australia, and evaluate the role of USALI and Activity-Based Costing (ABC) in indirect cost allocation.	The study found that most hotels in Queensland did not apply Activity-Based Costing (ABC) for accurate indirect cost allocation, with only a few hotels even allocating direct costs to individual outlets. Instead, many hotels aggregated costs across their operations, particularly in food and beverage departments. The study highlighted the limitations of USALI, as it fails to support accurate departmental cost allocation, which may hinder effective management decision-making in highly competitive environments. The findings emphasize the need for better costing systems, such as ABC, to improve financial accuracy and competitiveness.
Schmidgall & Defranco	2015	Uniform system of accounts for the lodging industry 11th revised edition: The new guidelines for the lodging industry	Systematic literature review	To discuss the new guidelines in the 11th edition of USALI	USALI highlights its role in standardizing financial reporting for hotels, ensuring consistency and comparability across properties. It outlines how USALI simplifies financial statement preparation by providing clear guidelines and classifications for hotel revenues and expenses. The system supports better decision-making for management by offering a detailed, uniform structure. It also helps external

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Authors	Year	Title	Methodology	Objective	Key Finding
Campa-Planas & Banchieri	2016	Study about Homogeneity implementing USALI in the Hospitality Business	Case study	To investigate the implementation homogeneity of USALI	stakeholders like investors assess financial performance reliably. Finally, USALI has evolved over time to adapt to the changing needs of the lodging industry. Implementation of USALI is inconsistent across regions in Spain, especially in smaller hotels. The study found disparities in how hotels implement USALI, particularly in revenue recognition and expense allocation, leading to heterogeneity in its application. Smaller hotels showed more variation compared to larger ones. This lack of uniformity raises concerns about the consistency of management information. Further research is recommended to explore regional differences in USALI implementation. The article highlights the need for standardization in applying USALI.
Campa-Planas et al.	2017	A Systematic Review: Mirror-Mirror on the Wall What is the Relationship Between Blue Economy and Community Development?	Case study	To evaluate the uniformity in the implementation of USALI across Spanish hotel chains and hotels in Catalonia.	The study found significant heterogeneity in the implementation of USALI across the surveyed hotels. Key disparities were identified in the allocation of tourist package revenues and in the recognition and presentation of room revenues. Some hotels followed USALI guidelines closely, while others applied varied criteria, leading to inconsistencies in financial reporting. These findings highlight the challenges in achieving full uniformity in applying USALI, particularly in smaller and independent hotels.
Nunes et al.	2020	Benchmarking in the hotel industry: the use of USALI	Case study	To analyze the association between hotel features and the use of USALI, and whether its use influences hotel pricing.	The study revealed that 73 % of the surveyed hotels use USALI, a much higher rate compared to other countries. Hotels integrated into economic groups, hotel chains, or structured as public limited companies are more likely to adopt USALI. Larger hotels also tend to use USALI more frequently. The research found an association between the use of USALI and higher hotel prices, suggesting that USALI adoption may reflect in premium pricing strategies.
O'Neill et al.	2022	Consideration of risk in the implementation of probabilistic prognostications of hotel revenues and expenses	Probabilistic modeling	To provide empirically-supported standard deviations for USALI hotel revenue and expense line items to improve the accuracy of financial projections by considering risk.	The study presents standard deviations for typical USALI line items, offering a practical tool for hotel financial projections. It found that revenue items generally have higher standard deviations compared to expense items, highlighting the variability in income sources such as rentals. The findings emphasize that traditional deterministic projections, which fail to account for risk, are inadequate for real-world forecasting, and probabilistic models like Monte Carlo simulation are more accurate in addressing uncertainties in hotel revenues and expenses.
Campos et al.	2022	Management Accounting Practices in the Hospitality Industry: A Systematic Review and Critical Approach	Systematic literature review	To review the management accounting practices in the hospitality industry	The article highlights USALI as widely adopted for ensuring uniformity and benchmarking in hotel financial reporting. It aids in allocating revenues and costs across departments, improving transparency. USALI is essential for budgeting and variance analysis, supporting management decisions. However, it faces challenges in the

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Authors	Year	Title	Methodology	Objective	Key Finding
Dimitrova	2023	The Application of The Uniform System of Accounts for The Lodging Industry in High-Category Seaside Hotels in Northeast Bulgaria	Case study	To explore the implementation of USALI in high-category seaside hotels in Bulgaria	distribution of indirect costs. Overall, USALI is more commonly used in large and chain hotels. Only 36 % of high-category seaside hotels in Northeast Bulgaria use USALI, mainly in international hotel chains. Knowledge of USALI is limited, with 52 % familiar and 32 % knowing it in detail. The low usage is due to poor awareness, lack of academic focus, and insufficient literature. This hinders comparability of financial reports on national and international levels. Broader adoption of USALI is needed to align with global standards.
American Hotel & Lodging Educational Institute	2024	Uniform System of Accounts for the Lodging Industry (USALI), 12th revised edition, 2024	Book	To enhance transparency in financial and operational reporting for the hospitality industry. Provide a standardized framework for data-driven decision-making, aligning with evolving business needs in the lodging sector	The 12th revised edition of USALI, released in 2024, introduces several key changes to address evolving industry needs. It expands the scope of financial reporting to include new revenue streams and operational areas, such as guest loyalty programs and executive lounges. The edition also emphasizes data-driven decision-making by broadening data sets and enhancing performance metrics. Additionally, it aligns more closely with international accounting standards while maintaining consistency with GAAP, making it more globally applicable. These updates aim to provide a more comprehensive and relevant framework for financial reporting and analysis in the modern lodging industry, enabling better strategic planning and performance evaluation across diverse hotel operations.
Ukhina	2021	Methodology for the Development and Use of the USALI Standard in International Practice	Literature review combined with data analysis.	The author explores the historical evolution of USALI, its current application in different countries, and its potential for further development and adaptation to meet the needs of the global hospitality industry.	Key findings include the widespread adoption of USALI, particularly in the USA, but also its increasing use in other countries. The data presented shows that USALI is applied across various management systems, including chain hotels, independent hotels, and management companies. However, the article also highlights the need for greater understanding and implementation of USALI in certain regions, particularly among non-chain hotels. The author emphasizes the benefits of USALI for financial management and suggests that its consistent application can contribute to improved performance and comparability within the global hospitality industry.
Peña et al.	2017	El USALI y la historia de los sistemas uniformes de coste: ¿Un reto hispano?	Mixed-methods approach. It combines historical analysis with a field inquiry based on surveys and personal interviews.	To inquire about the historical evolution of uniform accounting systems, specifically focusing on the USALI, and to assess its relevance and potential application within the Spanish lodging industry.	Key findings reveal a reconfiguration of the role played by the "unfirming" movement in management accounting history. The field inquiry conducted in Spain highlights the main informative needs of the lodging sector, which extend beyond a simple adaptation of the existing general accounting plan. The study suggests that while the USALI serves as a valuable starting point, a hypothetical accounting management system tailored to the specific needs and characteristics of the Spanish hospitality sector would be beneficial. The authors emphasize the importance of considering the

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Authors	Year	Title	Methodology	Objective	Key Finding
Persić et al.	2012	Performance Measurement in the Croatian Hospitality Industry – A Comparative Study	Comparative study conducted in two stages. Surveys conducted in two stages one in 2010 and another in 2011	To examine the performance measurement practices in the Croatian hospitality industry, specifically focusing on the implementation of the Uniform System of Accounts for the Lodging Industry. The research aims to assess the extent to which Croatian hotels have adopted USALI standards and to analyze the trends in performance measurement usage. By comparing data from two different time periods, the study seeks to identify changes and developments in the adoption and application of performance measurement systems.	historical context and evolving needs of the industry when developing and implementing uniform accounting systems. Key findings of the study reveal a significant increase in the implementation of USALI standards among Croatian hotels between 2010 and 2011. The research indicates a substantial rise in the full implementation of USALI, accompanied by a decrease in partial or non-implementation. The study also observes a growing trend of using segment reports by middle and lower management. These results suggest a move towards more standardized and comprehensive performance measurement practices in the Croatian hospitality industry, aligning with international standards and potentially leading to improved decision-making and performance management.
Pavlatos & Paggios	2007	Cost Accounting in Greek Hotel Enterprises: An Empirical Approach	A two-phase survey conducted among leading Greek hotel enterprises.	To investigate cost accounting practices in Greek hotel enterprises. The study aims to understand the types of cost accounting systems used, the proportion of fixed and indirect costs, and the adoption of the Uniform System of Accounts for the Lodging Industry.	Key findings of the study reveal that the majority of Greek hotels face a high proportion of fixed costs (over 65 % of total costs for 60 % of the hotels) and indirect expenses (mean value estimated at 53 %). Resorts tend to have higher indirect costs compared to city hotels. Most hotels (88 %) do not use the USALI system, with adoption primarily seen in hotels belonging to multinational chains. The majority of hotels (76.5 %) employ traditional cost accounting systems, such as job order costing and process costing. The study highlights the need for more advanced cost accounting techniques and the potential benefits of adopting USALI for improved cost
Faria et al.	2012	Práticas de Custeio e Controlo de Gestão no Sector Hoteleiro do Algarve	Survey - Analysis was conducted using univariate and bivariate descriptive statistics.	to characterize the practices of costing and management control in hotel units in the Algarve region of Portugal. The study focuses on four and five-star hotels and hotel-apartments, examining the adoption of the Uniform System of Accounts for the Lodging Industry, the purposes of cost information, and the use of cost accounting and management control practices.	Key findings of the study indicate a limited adoption of USALI among the surveyed hotels, with only a small percentage fully adhering to the system. The primary purposes of cost information are found to be pricing decisions, cost control, and performance evaluation. The most frequently used cost accounting methods include the Basic Costing Approach and activity-based budgeting. The study also reveals that competition within the industry positively influences the adoption of traditional management accounting practices. Furthermore, the use of management accounting techniques is found to be influenced by the presence of a parent company and the size of the hotel.
santos et al.	2019	Achieving a Competitive Management in Micro and Small Independent Hotels	Literature review and case study approach, examining the implementation and application of USALI in micro and small independent hotels in Portugal.	To explore the challenges and opportunities of achieving competitive management in micro and small independent hotels, with a focus on the role of management accounting and the potential benefits of adopting USALI.	Key findings of the study highlight the importance of management accounting for effective decision-making and achieving a competitive advantage in the hospitality industry. The research suggests that adopting USALI can provide micro and small independent hotels with a structured framework for financial reporting and analysis, enabling them to better understand their costs, revenues, and profitability. The case study analysis demonstrates how USALI can be

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Authors	Year	Title	Methodology	Objective	Key Finding
Mandelbaum	2024	The USALI 12th Revised Edition, An Expert Overview of the Updates	Descriptive and analytical approach. The article provides an expert overview of the updates introduced in the 12th Revised Edition of the Uniform System of Accounts for the Lodging Industry.	To inform and educate hospitality professionals about the revisions and updates in the 12th edition of the USALI. It aims to clarify the changes made, explain their purpose, and guide users on how to implement the updated system effectively. The article emphasizes the importance of understanding these changes for accurate financial reporting, enhanced transparency, and better decision-making in the lodging industry.	adapted and implemented in these smaller hotel settings, contributing to improved financial management and enhanced competitiveness. Key findings highlight the significant changes introduced in the 12th edition of the USALI. These include enhanced revenue and expense categories, such as guest loyalty program costs and executive lounge expenses, providing greater detail and transparency. The introduction of new schedules for Payroll Full-Time Equivalents and Annual Mandatory Brand and Operator Costs allows for better tracking and analysis of these expenses. The replacement of the Utilities Schedule with a new Energy, Water, and Waste Schedule reflects the growing emphasis on sustainability reporting and provides a framework for tracking and benchmarking resource consumption. Overall, the revisions aim to improve transparency, broaden data sets for better decision-making, and align with evolving industry practices and accounting standards.

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