



## Restaurant Financial Basics

*By Raymond S. Schmidgall, David K. Hayes, Jack D. Ninemeier*

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A complete, practical guide to managing restaurant business finances. One of the keys to a successful restaurant business is strong financial management. This book equips readers with the tools needed to manage the finances of foodservice establishments effectively. Written by expert authors with extensive experience in the field, this accessible resource is filled with valuable information that can be applied to day-to-day operations. It offers concise, down-to-earth coverage of basic accounting topics-including pricing, budgeting, cost control, and cash flow-as well as more specialized information, such as how to establish menu prices.

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**Bibliography**

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## **Editorial Review**

From the Back Cover

### **THE COMPLETE, PRACTICAL GUIDE TO MANAGING THE BUSINESS SIDE OF A RESTAURANT**

The success of a restaurant depends not only on great food and outstanding service, but also on sound financial management. *Restaurant Financial Basics* gives restaurant managers the financial knowledge and tools they need to understand, analyze, and report their restaurant's finances accurately—and use that data to help run the business effectively.

Written clearly and with a minimum of jargon, this down-to-earth guide focuses on the crucial information busy managers must know—for both day-to-day operations and long-term planning. It covers the full range of crucial basic accounting principles, including cash flow, pricing, budgeting, cost control, equipment accounting, and cash and revenue control. It completely demystifies the two most important financial statements for a restaurant business: the balance sheet and the income statement. Throughout, *Restaurant Financial Basics* offers valuable practical tools, including:

- **Manager's Briefs** that summarize critical accounting principles and practices
- **Ready-to-use forms** for record-keeping and accounting
- **Easy checklists** to help improve operations and planning
- **Web site resources** for fast, up-to-date access to further information

**The Restaurant Basics Series** provides restaurant owners and managers with expert advice and practical guidance on critical issues in restaurant operation and management. Written by leading authorities in their respective areas of expertise, these easy-to-use guides offer instant access to authoritative information on every aspect of the restaurant business and every type of restaurant—independent, chain, or franchise.

About the Author

**RAYMOND S. SCHMIDGALL, PhD, CPA**, is the Hilton Hotels Professor of Hospitality Financial Management at Michigan State University. **DAVID K. HAYES** is the managing owner of the Clarion Hotel and Conference Center in Lansing, Michigan. He is the coauthor of *Restaurant Law Basics* and *Food and Beverage Cost Control, Second Edition*, both published by Wiley. **JACK D. NINEMEIER, PhD**, is a professor at Michigan State University.

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**Katrina Scofield:**

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