

Hotels & Hospitality: A booking, a guest deposit and earned revenue are different records.

An industry-specific example of the review-file format.

ILLUSTRATIVE SCENARIO | HOTEL-ILL-01 | Not a real engagement or client result.

The starting problem

A hotel receives advance deposits and channel settlements. Posting each receipt directly to room revenue obscures when the stay occurred and which fees were deducted.

The proposed work

Compare the reservation ledger to stays, cancellations and receipts. Reconcile channel fees and deposits. Separate unearned receipts from earned room revenue for the reviewer's assessment.

Fictional workpaper example

Assume deposits of 12,000, of which 8,000 relate to completed stays and 4,000 to future stays. The 4,000 balance is a review question about deferred revenue, not an assumed tax treatment.

What the reviewer receives

A guest-deposit roll-forward, channel settlement schedule and open questions on cancellations and cut-off.

Records to scope

Property-management reports, channel statements, bank activity, deposit ledger and approved revenue policy.

Evidence needed for a genuine case study

To replace this example with a real La Comptabilité result, confirm the coded engagement, actual work, source schedules, handoff date and documented outcome. Any time-saving or quality claim needs a baseline and measurement period. Obtain publication permission before sharing.

La Comptabilité supports the accounting practice. The practice retains advice, tax positions, approvals and filing. Contact hello@lacomipl.com to scope a file.