

	RESOURCE LIBRARY – ACCOUNTING Monthly Aging Report	<i>CODE:</i> 05.01.018 <i>EDITION:</i> 1 <i>PAGE</i> 1 OF 1
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Objective 目的

The monthly Accounts Aging Report measures the Hotel's performance in timely collection of accounts, and helps to identify and highlight problem accounts and issues to be resolved.

月度应收账款报表是衡量酒店应收账款的回款状况并且帮助识别、显示需解决的账务问题。

Policy 程序

- Debtors' names must be reflected into its respective grouping – Corporate, Government, Local Travel Agents, Foreign Travel Agents, Banquets, Airlines, Employee Ledger, etc.
债务人名称必须反映在其相应的组别中——
公司、政府、本地旅行社、海外旅行社、宴会、航空公司、员工账务等。
- Aging of debtors should be categorized as follow:
债务人账务账龄按以下分类:

Current 当前期	1-30 days from date of invoices 账单发生日期后的1-30天
30 Days 30天	31 to 60 days from date of invoices 账单发生日期后的31-60天
60 Days 60天	61 to 90 days from date of invoices 账单发生日期后的61-90天
90 Days 90天	91 to 120 days from date of invoices 账单发生日期后的91-120天
120 & above 120天及以上	121 days above from date of invoices 账单日期发生后的121天及以上

- Unidentified payments and unutilized advance deposits cannot be credited to the receivable accounts to reduce the balance as this will distort the overall outstanding receivables.
未确定的付款和未使用的客人预付款不能被贷记应收帐以减少应收余额，这将影响误报应收帐的总额。
- Overall total of the detailed receivables must reconcile to the General Ledger.
应收明细账的总额必须与总账金额一致。
- The Credit Committee, consisting of the General Manager, Resident Manager, Director of Finance & Controlling, Financial Controller, Sales & Marketing Director, Sales Managers, Front Office Manager, Food and Beverage Operation Manager, Banquet Manager and Accounts Receivable Supervisor, will meet at least once a month to discuss the credit rating of all outstanding accounts, using the Accounts Ageing Report as a tool. Minutes of the meeting will list actions to be taken. The minutes will be filed in the Director of Finance Office.
信贷委员会，包括总经理、驻店经理、财务总监、财务运营副总监、市场销售部总监、销售经理、前厅经理、餐饮部运营经理、宴会经理及应收主管，信贷委员会每月至少一次信贷会议，以应收账款报表为工具，来研究所有欠账账户的信誉等级，记录会议纪要，会议纪要将存于财务总监办公室。