



# Financial Management for Spas

*Raymond S. Schmidgall, John Korpi, International ISPA Association*

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This textbook, developed by the American Hotel & Lodging Educational Institute (AHLEI) in collaboration with the International SPA Association (ISPA), presents financial topics within the context of the spa environment. Readers will learn practical applications of key accounting and financial management principles. Topics include: compensation practices, inventory management, budgeting, capital expenditures, and business plan development. Concepts and practices are framed within the day-to-day business of a spa operation, demonstrating the practical applications of the accounting principles presented in the text.

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