

Microeconomics and Accounting

Bachelor of Science in Tourism	Semester: 1	ECTS 6
Module leader: Benoît Zuber	E-mail: benoit.zuber@hevs.ch	
Teaching Languages: FR – DE – EN	Prerequisites:	
Type of module: Compulsory module	Academic year: 23/24	

Here is what this module is about

Finance, economy, accounting... complex key terms that play an important role in the tourism industry.

Future tourism professionals must be well versed in these fields. The basics of accounting and financial statements are essential for understanding the company and its environment.

Accounting tools are essential for strategic decisions.

In addition, students learn to apply and critically assess the most important microeconomic tools for the tourism industry, taking into account sustainable and socio-political dimensions.

In this module you will develop your competencies in:

- Economics and finance
- Sustainability
- Sociopolitics

At the end of this module, you will be able to:

1. Understand the basic concepts of finance in order to be able to dialogue with economic partners
2. Use and analyse basic accounting records
3. Use price analysis tools
4. Understand social security and pension contributions
5. Explain the main tools of microeconomic analysis
6. Define, for a public or private organisation, the challenges and concepts of sustainable development
7. Understand the responsibility of citizens and future tourism managers in relation to the political context

This is how we will work together:

Students will work individually under the supervision of the professors to acquire the required knowledge and skills.

Coursework will be based on presentations of different basic subjects, practical examples and exercises, case studies, ...

The detailed and language-specific full weekly schedule will be communicated at the beginning of the semester.

Finance and economics will be taught during the whole semester; mathematics at the beginning of the semester followed by sustainability and sociopolitics and social security contributions at the end of the semester.

* subject to change.

How your work and development will be evaluated

Topic	% written evaluation	% oral evaluation	% of the final grade of the module	Learning objectives	Type of evaluation	Date of evaluation
Finance and accounting	100%		39%	1, 2, 3	Written exam	End of module
Social security contributions	100%		11%	4	Written exam	End of module
Economics	100%		17%	5	Written exam	End of module
Sustainability	100%		11%	6	Written exam	During the module
Sociopolitics	100%		11%	7	Written exam	During the module
Mathematics	100%		11%	3	Written exam	During the module

*Subject to change.

The resources used for this module are:

*In case of conflict, only the official module description is authoritative.