



Microeconomics and Accounting

ECTS: 6

Academic year:
2024/2025

Semester: 1

Type of module:
compulsory module

Module coordinator:
benoit.zuber@hevs.ch

Teaching languages:
EN

Prerequisites:
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Module description :

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.)

At the of the 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*

Your competencies will be developed and evaluated as followed*:

The following competencies will be approached:

- Economics and finance
- Sustainability
- Sociopolitics

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, ...

Topic	% written evaluation	% oral evaluation	% of the final grade of the module	Learning objectives	Type of evaluation	Date of evaluation
Finance and accounting	100%		50%	1, 2, 3	Written exam	End of module
Social security contributions	100%		10%	4	Written exam	End of module
Economics	100%		16%	5	Written exam	End of module
Sustainability	100%		10%	6	Written exam	During the module
Sociopolitics	100%		14%	7	Written exam	During the module

* Subject to change

Bibliography

The bibliography will be given at the beginning of the semester

Regulatory provisions

Type of module assessment : Variant#1 : Pass/Fail
 Variant#2 : Score greater than or equal to 4: module acquired
 Score between 3.5 and 3.9: module remediation
 Score below 3.5: module repeated

The module may be repeated only once.

In the event of remediation, only the remedial grade is considered.

The module coordinator decides on any penalties for unjustified absences or failure to comply with absence regulations.

Possible remediation: assessment 4 or 3

In the event of definitive failure of a module defined as compulsory for acquiring the corresponding training profile, the student is excluded from the program, or even from the field if the program regulations so specify, in accordance with article 32 of the Regulations governing basic training (Bachelor's and Master's degrees) at HES-SO.

Absence from an assessment results in a mark of 1.0.

In principle, course attendance and participation in any other activity stipulated in the study plan are compulsory. In the event of absence, the student is required to inform the teacher in writing, who will decide whether the absence is justified or not, as well as the possible sanction.

Description validated on :
03/09/2024

Description validated by :
Alain Imboden, Head of the Tourism Degree Course

Weekly planning of the module* :

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

Week	Day	Date	Room	Time	Subject	Professor	Room	Time	Subject	Professor
1	Friday	27.09.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15	support course	Pontz
			101	10:20-11:50	Accounting	Pontz	101	14:30-16:00		
2	Friday	04.10.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15	support course	Pontz
			101	10:20-11:50	Financial math	Pontz	101	14:30-16:00	micro	Schnyder
3	Friday	11.10.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15	support course	Pontz
			101	10:20-11:50	Accounting	Pontz	101	14:30-16:00	micro	Schnyder
4	Friday	18.10.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15	support course	Pontz
			101	10:20-11:50	Financial math	Pontz	101	14:30-16:00	micro	Schnyder
5	Friday	25.10.2024	101	08:30-10:00			101	12:45-14:15	Accounting	Pontz
			101	10:20-11:50	Accounting	Pontz	101	14:30-16:00	micro	Schnyder
6	Friday	01.11.2024	101	08:30-10:00	Toussaints		101	12:45-14:15	Toussaints	
			101	10:20-11:50			101	14:30-16:00		
7	Friday	08.11.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15		
			101	10:20-11:50	Financial math	Pontz	101	14:30-16:00	micro	Schnyder
8	Friday	15.11.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15	Sustainability	Rodier
			101	10:20-11:50	Accounting	Pontz	101	14:30-16:00	micro	Schnyder
9	Friday	22.11.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15	Sustainability	Rodier
			101	10:20-11:50	Financial math	Pontz	101	14:30-16:00	socio-politics	Schnyder
10	Friday	29.11.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15	socio-politics	Schnyder
			101	10:20-11:50	Accounting	Pontz	101	14:30-16:00	social security	Coker
11	Friday	06.12.2024	101	08:30-10:00	socio-politics	Schnyder	101	12:45-14:15	Sustainability	Rodier
			101	10:20-11:50	Accounting	Pontz	101	14:30-16:00	social security	Coker
12	Friday	13.12.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15	socio-politics	Schnyder
			101	10:20-11:50	socio-politics	Schnyder	101	14:30-16:00	social security	Coker
13	Friday	20.12.2024	101	08:30-10:00	Accounting	Pontz	101	12:45-14:15	Sustainability	Rodier
			101	10:20-11:50	Accounting	Pontz	101	14:30-16:00	social security	Coker

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