

Swiss law for foreign accountants

General information about the examination

Obtaining an FAOA licence to practise in Switzerland

The FAOA (Federal Audit Oversight Authority, <https://www.rab-asr.ch/en/>) grants the license that permits persons to practise as an accountant and provide audit services in Switzerland. The conditions for obtaining the licence are determined and regulated by the FAOA and are described on the above website (*please contact the FAOA directly for any questions related to granting of the licence*). For persons holding foreign qualifications, one of the necessary conditions is to pass the examination *Swiss law for foreign accountants* to demonstrate knowledge of Swiss law. This examination and the preparatory course for this examination are organised by EXPERTsuisse (see section below).

“Swiss law for foreign accountants” examination

EXPERTsuisse is responsible for organising the examination *Swiss law for foreign accountants* as well as the course to prepare for this examination. More information can be found at <http://www.expertsuisse.ch/swisslaw>.

Obtaining qualification as a Swiss Certified Public Accountant

It is necessary to take an examination to be qualified as a Swiss Certified Public Accountant. The qualification can only be granted if the examination is passed. EXPERTsuisse organises the relevant courses and federal examinations. The courses are offered in German in Zurich and in French in Lausanne. The course registration procedures and the conditions of admission to examinations can be found in detail on our website (<http://www.expertsuisse.ch/dipl-wirtschaftspruefer> / <http://www.expertsuisse.ch/fr-ch/expert-comptable>).

Recognition of foreign qualifications

SERI (State Secretariat for Education, Research and Innovation, <https://www.sbf.admin.ch/sbf/en/home/education/recognition-of-foreign-qualifications.html>) is the department responsible, among other things, for the recognition of foreign qualifications in our country. Such recognition is often based on a system of reciprocity relying on agreements among the countries involved.

It should be noted that even if the foreign qualification (for example, as a CPA in the English-speaking world or as a French Certified Public Accountant) is recognised in Switzerland and judged to be equivalent to that of a Swiss Certified Public Accountant, this equivalence does not result in the granting of the qualification as a Swiss Certified Public Accountant. Please see the relevant section on how the qualification of Swiss Certified Public Accountant is obtained.

Membership in EXPERTsuisse

EXPERTsuisse is a professional association active in the audit, tax and fiduciary fields. To this end, it offers a variety of services that include specialist publications and seminars on topical issues. Its members benefit from special prices for all of its services. For information on membership in EXPERTsuisse, please see <http://www.expertsuisse.ch/mitgliedschaft>.