

# Swiss Law for Foreign Accountants

Preparation course for the certificate of required knowledge of Swiss Law  
in accordance with the Audit Oversight Act (AOA)

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Course for auditors with foreign qualifications  
November 2024

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- Course language: English
- Registration deadline: October 1<sup>st</sup>, 2024

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## Starting point

### Current situation

The Swiss Federal Act on the Licensing and Oversight of Auditors (Audit Oversight Act, AOA) and the Ordinance on the Licensing and Oversight of Auditors (Audit Oversight Ordinance, AOO) require that individuals and audit companies be approved by the **Federal Audit Oversight Authority (FAOA)** to provide audit services. To this end, the FAOA maintains a public register of licensed auditors.

The requirements to be approved as an audit expert or auditor are set out in section 4 of the AOA (training, professional practice, reputation). Also formulated there are the additional requirements for individuals who have completed their training abroad.

Individuals who have completed **outside of Switzerland** a training (including education and experience) that is comparable to Swiss qualifications may apply to the FAOA for approval and registration in the auditors' register. Among the conditions to the granting of such approval is the proof by the applicant that he/she possesses the required knowledge of Swiss Law.

### The examination

According to sections 6 and 34 AOO to prove such sufficient knowledge of Swiss Law the applicants are required to pass an examination organized under the supervision of the FAOA. The FAOA has delegated to EXPERTsuisse Ltd. the organisation of the examination and approved the regulations prepared by EXPERTsuisse for such examination. Candidates will have the choice to take the examination in German, French, Italian or English. The next examination is scheduled to take place in November 2023.

### The course

Candidates are not required to follow any particular preparation course in order to take the examination. However, EXPERTsuisse continues to offer a course with the purpose of preparing the candidates to such examination. The course is conducted entirely **in English** and runs over four days. The next course is scheduled to take place in November 2023 in anticipation of the examination in December 2023.

### Concept and course leader

**Frédéric Rochat**, Dr. iur., attorney-at-law, LL.M. (Columbia 04), Kellerhals Carrard, Lausanne

### Lecturers

**Michaela Berbalk**, Swiss certified public accountant, Senior Manager, PwC, Zürich

**Laurence Brand Corsani**, lic. iur., attorney-at-law, Brand Corsani Pillonel, Fribourg

**Denis Cherpillod**, Dr. iur., attorney-at-law, Reymond & Associés, Lausanne

**Olivier Comment**, Indirect tax Director PricewaterhouseCoopers SA, Lausanne

**Roberto Di Grazia**, Swiss certified public accountant, Director, PwC Neuchâtel

**Stefan Haag**, Swiss certified public accountant, Director, PwC, Winterthur

**Matthias Lanzoni**, Master in accounting, control and finance, attorney-at-law, OBERSON ABELS SA, Geneva

**Markus Nyffenegger**, lic. iur, certified Tax Adviser, Ernst & Young Ltd., Zurich

**Frédéric Rochat**, (see above)

**Patrick Wagner**, Swiss certified public accountant, Director, PwC, Neuchâtel/Lausanne

## Course programme and examination subjects

Course: «Swiss Law for Foreign Accountants – Preparation course for the certificate of required knowledge of Swiss Law in accordance with the Audit Oversight Act (AOA)»

The course will be conducted **in English**. However, it is necessary to have sufficient knowledge of at least one of Switzerland's official languages (i.e., German, French and Italian) as certain statutes and other supporting materials are available only in these languages.

As English is not an official language in Switzerland, there is no official translation of the Swiss statutory provisions. English translation of certain Swiss statutes are available on the Confederation's official website ([www.admin.ch/bundesrecht](http://www.admin.ch/bundesrecht)) or from the Swiss-American Chamber of Commerce including the Audit Oversight Act (available at <http://www.amcham.ch>). Please note that only the versions in official languages (i.e., German, French and Italian) of Swiss statutes are legally binding.

### Course location

The course will take place in Berne (exact location to be announced in the confirmation).

**Dates: 31.10. & 01.11.2024 / 07. & 08.11.2024 (08.30 a.m. – 06.00 p.m.)**

### Examination

**6<sup>th</sup> December 2024**

Please consult our homepage for further information.

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## Themes of the course

### Oversight of Auditors

Licensing, supervision and cooperation within the framework of the Audit Oversight Act (AOA), the Auditor Oversight Ordinance (AOO) and the Ordinance of the FAOA on the Oversight of Audit Firms (OAF-FAOA)

### Audit Report in Switzerland

Presentation and discussion of different types of auditors' reports and special situations which may influence the content of the reports – Auditing Standard (AS) 700: the statutory auditor's report; AS 290: duty of auditing bodies in the case of loss of capital and overindebtedness; AS 570: going concern concept

### Other Obligatory Examinations

Audits in accordance with the Swiss Code of obligations concerning incorporations, capital raising and reduction, liquidation, the Swiss Merger Act (FusG/LFus)

### Ordinary Audit & Limited

#### Statutory Examination

Presentation and discussion of ordinary and limited audits; verifying implementation of internal control system and presenting a comprehensive report to the administrative board

### Contract Law

Conclusion, performance and non-performance of contracts; differentiating between special contracts and innominate contracts; differentiating between an employment contract and mandate; special features of the audit mandate

### Company Law

Introduction to the principles of Swiss company law with particular focus on corporations, including formation, capital structure, organization, shareholder rights, liability rules; presentation of partnerships and limited liability companies; merger law

### Swiss and International Corporate Taxation

Examples of the taxation of partnerships and corporations, tax liability relating to direct and indirect taxes; determination of taxable profit and its relationship to accounting law; special tax status; double taxation agreement; transfer pricing; etc.

### Swiss VAT

Basic principles; VAT on sales in Switzerland

### Swiss Social Security System

Presentation of the essential features of the Swiss social security system; special features of the Old Age and Survivors' Insurance (AHV) and occupational pension schemes

### Information/Administration

EXPERTsuisse SA  
Chemin des Croisettes 28  
1066 Epalinges  
Telephone 058 206 06 57  
Telefax 058 206 05 59  
Contact: Delphine Maire Conversano  
delphine.maire@expertsuisse.ch  
www.expertsuisse.ch/swisslaw

### Deadline for registrations: no later than October, 1<sup>st</sup>, 2024

Course fee: CHF 3360.– excl. VAT

This includes:

- Attendance to the course
- Course documentation (excluding English translations of legal texts and any other books)

## General Terms and Conditions

### General provisions

- The General Terms and Conditions of EXPERTsuisse Ltd. apply and are available online at [www.expertsuisse.ch](http://www.expertsuisse.ch).
- Registrations remain valid even if you have not received a confirmation from EXPERTsuisse (EXPERTsuisse is not responsible for electronic/postal distribution failures).
- Content, programme, timetable, duration and location are subject to modification. EXPERTsuisse reserves the right to cancel the course if there is an insufficient number of participants.

### Registrations/General Terms

- Registration form must include a handwritten signature.
- The course fee must be paid in full according to the invoice you will receive before the beginning of the course.

### Costs incurred in the event of withdrawal

- Should you be prevented from attending the course, the fees will be charged as follows, but you are free to send another candidate in your stead:
- Cancellation received 30 days or more prior to the beginning of the course: no tuition is due
- Cancellation received less than 30 days but at least two weeks prior to the beginning of the course: CHF 900.–
- Cancellation received less than two weeks prior to the beginning of the course: 100% of the tuition is due

### Registration to the examination

Please note that **registration to the examination is separate from registration to this course**. The filling of a specific registration form and payment of specific fees will have to be made by all persons wishing to take the examination. Necessary information and material will be provided to the attendants.

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### Links for further information

EXPERTsuisse AG

[www.expertsuisse.ch](http://www.expertsuisse.ch)

Federal Audit Oversight Authority, FAOA

[www.rab-asr.ch](http://www.rab-asr.ch)

English, German, French and Italian version of the main legislative texts in respect of auditor oversight regulation (AOA, AOO, OO-FAOA) may be accessed via the above-mentioned website of the FAOA. At the time of publication of this flyer, the relevant link is [www.expertsuisse.ch/certificate-course-swiss-law-for-foreign-accountants](http://www.expertsuisse.ch/certificate-course-swiss-law-for-foreign-accountants)

# Information/Administration

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☐ **Course November 2024**  
Swiss Law for Foreign Accountants  
(only in English)

Course fee:  
CHF 3360.– excl. VAT

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Surname, first name

**Business address**

**Home address**

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Company name

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Address

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Company suffix

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Postal code/City

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Address

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Telephone home

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Postal code/City

☐ Invoice to home address

☐ Invoice to business address

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Telephone office

☐ Correspondence to home address

☐ Correspondence to business address

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E-Mail office

P.S. At the end of the registration period, participants will receive confirmation of their registration with the necessary detailed information.

Course location: **Berne (exact location to be announced in the confirmation)**

Deadline for registrations: **October 1<sup>st</sup> 2024**

Start of course: **October 31<sup>st</sup> 2024**

With my signature, I hereby confirm that I acknowledge and accept the General Terms and Conditions of EXPERTsuisse Ltd.

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Place/Date

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Signature

☐ Unfortunately I am unable to attend the course in November 2024. Please send me (without any obligation) the course information/course dates for the next course (November 2024), as soon as these information are available.

Registration to:  
EXPERTsuisse SA, Chemin des Croisettes 28, 1066 Epalinges  
swisslaw@expertsuisse.ch