

Organising body for the advanced qualifying examinations to become a certified auditor

REGULATIONS

governing the

industry degree “Certificate in the Fundamentals of Auditing”

of

9 April 2024

Based on the examination regulations of 1 January 2026 and the directive of 29 September 2022.

1. GENERAL

1.1 Purpose and basic structure of the examination

- 1.11 The industry degree is an association certificate and confirms the acquisition of skills in the fundamentals of auditing. The requisite skills are taught in the “Certified Auditor” Study Programme (hereinafter referred to as the “CA Study Programme”).
- 1.12 To determine their position within their three/four-year CA Study Programme, students complete various certificates of achievement that count towards an industry degree with certificate. The industry degree is intended as an interim qualification on the way to the federal examination for the title of “Certified auditor
- 1.13 The performance certificates for the industry degree are made up of two parts. The first part consists of online examinations (hereinafter referred as “e-certificates of achievement”). The second part is a written examination (hereinafter referred as a “summative certificate of achievement”).

2. ORGANISATION

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- 2.11 These regulations with appendix are issued by the organising body for the advanced qualifying examinations to become a certified auditor.
- 2.12 The organising body delegates the preparation, implementation and follow-up of the e-certificates and the summative performance assessment to the “Audit Industry Degree Committee” (hereinafter referred to as the “Committee”).

- 2.13 The organising body delegates the ongoing adaptation of the contents listed in the appendix to these regulations to the Committee.
- 2.14 The Committee is made up of people from member companies that are represented on the Examination Board or the Steering Committee. The companies are free to nominate individuals. Individuals from EXPERTsuisse are also represented on the Committee.
- 2.15 The Committee is self-constituting.

3. ANNOUNCEMENT, ENROLMENT, ACCEPTANCE, COSTS

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3.1 Announcement

- 3.11 All dates for the e-certificates of achievement and the summative certificate of achievement are published on the EXPERTsuisse website.

3.2 Enrolment

- 3.21 By enrolling on the CA Study Programme, students are enrolled for the first test in the e-certificate of achievement and the summative certificate of achievement.
- 3.22 Enrolment via a special enrolment form is necessary in the following cases: a) persons who forgo the CA Study Programme and thus the preparatory courses, b) students who postpone both e-certificates of achievement for each module or the summative certificate of achievement to a later training year, c) students who have not passed the industry degree as a whole.

3.3 Acceptance

- 3.31 Persons who attend the CA Study Programme or a specific continuing education course offered by EXPERTsuisse are eligible for an e-certificate of achievement.
- 3.32 Persons who have participated in the e-certificates of achievement for the modules from the first stage of the CA Study Programme are eligible for the summative certificate of achievement. The certificate is issued on completion of a year-long work placement.
- 3.33 The results of all e-certificates of achievement must have been issued at least one week before the summative certificate of achievement is commenced.
- 3.34 Candidates who can provide proof of an impairment must apply to the Committee for compensation for disadvantages.

3.4 Costs

- 3.41 For persons who complete the certificates of achievement for the industry degree as part of the WP Study Programme, the costs for the first round (e-certificates of achievement: two tests; summative certificate of achievement: one test) are included in the course fees.

- 3.42 For persons who are not enrolled on the CA Study Programme, are repeating a certificate of achievement or are completing a certificate of achievement as part of a continuous professional development event, the costs incurred are charged according to the EXPERTsuisse schedule of fees.
- 3.43 Persons who do not pass the industry degree as a whole are not entitled to reimbursement of the fees.

4. COMPLETION OF THE EXAMINATION

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4.1 Offering

- 4.11 The e-certificates of achievement and the summative certificate of achievement are held annually.
- 4.12 The candidate will receive the invitation to take the certificate of achievement examinations by e-mail at least one week before the start of the examinations.

4.2 Enrolment cancellation

- 4.21 Enrolment for the certificate of achievement examinations may be cancelled free of charge according to the rules set out in the appendix.
- 4.22 Withdrawal outside the dates specified in the appendix is only possible if there is a valid reason. The following are considered valid reasons:
- a) maternity and paternity leave (within the vacation days customary for the industry);
 - b) illness or accident (according to doctor's certificate);
 - c) death of a close relative;
 - d) unforeseen military, civil defence or civilian service.

4.3 Non-acceptance and exclusion

- 4.31 Persons will be excluded from the certificate of achievement examination if they:
- a) use prohibited aids;
 - b) fail to comply with the sworn declaration for the e-certificates of achievement;
 - c) commit a gross breach of examination discipline;
 - d) attempt to deceive the invigilators or experts.
- 4.32 Final decisions on non-admission and exclusion are made by the Committee.

4.4 Determination of grades

- 4.41 The Committee decides on the determination of the grades and the pass marks for the industry degree as a whole.

5. EXAMINATION

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5.1 Examination sections

5.11 The parts of the examination and information on the implementation of the industry degree are regulated in the appendix.

5.12 The examination content relevant for the e-certificates of achievement and the summative certificate of achievement is determined by the modules of the first stage of the CA Study Programme:

- Basic Accounting Principles
- Introduction to Auditing
- National Accounting
- International Accounting
- Planning and Conducting an Audit
- IT and Data Analysis
- Law
- Corporate Taxes
- Concluding the Audit and Reporting
- Group Financial Statements and Group Audits
- Specific Features of Limited Audits
- Value Added Taxes

5.13 The work plans provided during the year of attendance on the training course are used to define the respective examination material for each module.

5.2 E-certificates of achievement

5.21 The e-certificates of achievement test knowledge and its practical application by means of structured questions.

5.22 The results from the e-certificates of achievement are valid for a period of five years.

5.23 Two tests are available for each e-certificate of achievement. The second test is voluntary.

5.24 The two tests must be completed on the specified dates in the year of attendance. It is possible to postpone both tests to a later training year. In this case, the work plans and thus the examination material of the year in which the two tests are carried out apply.

5.25 If only one test is taken per module, this result is taken into account together with the marks scored.

5.26 If a second test is taken, the average score for the two tests is calculated.

5.27 The solutions for the e-certificates of achievement are not published. The right of inspection only exists if the industry degree has been failed as a whole.

5.3 Summative certificate of achievement

- 5.31 The summative certificate of achievement uses practical tasks to test the candidate's goal-oriented, professional and flexible problem-solving skills.

5.4 Rules of conduct

- 5.41 Rules of conduct are laid down for the implementation of the e-certificates of achievement and the summative certificate of achievement. The rules of conduct, which are made available to candidates, form an integral part of these regulations.

6. EVALUATION AND AWARDING OF GRADES

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6.1 Evaluation of the industry degree as a whole

- 6.11 The e-certificates of achievement and the summative certificate of achievement are equivalent in terms of the points available.
- 6.12 Points are awarded for the e-certificates of achievement and the summative certificate of achievement, but not grades.
- 6.13 The Committee calculates a grade value based on the total points scored from the e-certificates of achievement and the summative certificate of achievement.
- 6.14 The industry degree is awarded with a grade from 6 to 1. The grade value has full and half grades. A grade of 4.0 and higher denotes satisfactory performance. Only full and half grades are permitted.

6.2 Conditions governing the examination pass mark and issuing of the industry certificate

- 6.21 The industry degree is deemed to have been passed if the overall grade is at least 4.0.
- 6.22 The industry degree is deemed to have been failed if the candidate:
- a) withdraws from their enrolment for the certificates of achievement after the deadline has passed;
 - b) withdraws from individual e-certificates of achievement or from the summative certificate of achievement without a valid reason;
 - c) withdraws after commencement without a valid reason;
 - d) has to be excluded from the certificates of achievement.
- 6.23 The Committee has sole discretion over who passes the examination based on the performance recorded. Persons who pass the examination will receive the industry certificate from EXPERTsuisse upon providing evidence of one year's professional practice.

6.24 EXPERTsuisse issues each candidate with a certificate for the examination based on the decision of the Committee. This contains the following information at a minimum:

- a) the overall grade;
- b) whether the examination has been passed or failed;
- c) if no certificate is issued, instructions on the right of appeal.

6.3 Repeating

6.31 Persons who do not pass the industry degree as a whole can repeat any or all e-certificates of achievement and the summative certificate of achievement twice.

6.32 If repeated, the summative certificate of achievement must be completed in each case. If e-certificates of achievement are repeated, the candidate is free to choose which e-certificates of achievement they want to repeat. When an e-certificate of achievement is repeated, the new result is the one that counts. If no new e-certificate of achievement is completed, the existing score is used.

6.33 When a certificate of achievement is repeated, the work plans with the content, learning objectives and literature references that were used during the course in the year of repetition apply.

7. INDUSTRY CERTIFICATE, TITLE AND PROCEDURE

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7.1 Title and publication

7.11 The certificate bestows the following titles on the holder:

Zertifiziert in Grundlagen der Wirtschaftsprüfung

Certifié(e) dans les bases de l'audit

Certificato/a in fondamenti di revisione contabile

Certified in the fundamentals of auditing

7.12 The names of the holders of the certificate are entered in a register maintained by EXPERTsuisse.

7.2 Revocation of the industry certificate

7.21 EXPERTsuisse can revoke an industry certificate obtained in an illegitimate manner.

7.3 Legal remedy

7.31 The summative certificate of achievement and the e-certificates of achievement can be inspected in person by students who have not passed.

7.32 Decisions on failing the industry degree as a whole can be contested within 30 days. The Committee shall deal with the complaints conclusively.

8. TRANSITIONAL PROVISIONS

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- 8.11 Persons who have completed all module examinations according to the 2009 examination regulations and have passed all module examinations as a whole will receive the title of the industry degree upon request to EXPERTsuisse and subject to payment a fee.
- 8.12 Applications for the industry degree title can be submitted from 2024 onwards to EXPERTsuisse AG, Education and Development, Stauffacherstrasse 1, CH-8004 Zurich. It must be evident from the application that all module examinations have been passed according to the 2009 examination regulations. Exemption from individual modules in accordance with the 2009 examination regulations will be taken into account. The official examination results from the organising body are to be attached to the application (copy).
- 8.13 The retrospective recognition of equivalence for module examinations applies to persons who passed their module examinations between 2018 and 2025 according to the 2009 examination regulations.
- 8.14 Persons who passed their module examinations according to the 2009 examination regulations up to and including 2017 shall complete the summative certificate of achievement and receive the industry degree title upon passing.
- 8.15 Persons who are awarded equivalence and did not complete the diploma examination according to the 2009 examination regulations can enrol for the diploma examination according to the examination regulations of 15 June 2022 (Art. 33.1 of the Vocational and Professional Education and Training Ordinance, VPETO: the qualification procedures may be repeated a maximum of twice).

9. CONCLUDING PROVISIONS

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- 9.11 These regulations enter into force on 9 April 2024.

10. DECREE

Zurich, 9 April 2024

Organising body for the advanced qualifying examinations to become a certified auditor

Peter Ritter, Chair of HFP dipl. WP organising body

11. APPENDIX TO REGULATION GOVERNING INDUSTRY DEGREE

	E-certificates of achievement	Summative certificate of achievement
Language	<ul style="list-style-type: none"> German, French, Italian English upon application 	
Enrolment	<p>According to paragraph 3.2 (automatic enrolment)</p> <p>Candidates starting the course in 2023 have the option of completing their E-certificate of achievement in two different training years.</p>	<p>For students who started the CA Study Programme in 2023, the provisions of regulation 7.12.22 apply: "Enrolment for the summative certificate of achievement must be completed no later than twelve weeks before the scheduled date using the enrolment form available on the EXPERTsuisse website."</p> <p>For students starting the CA Study Programme in 2024 the provisions of 9.4.24 apply: "By enrolling on the CA Study Programme, students are enrolled for the summative certificates of achievement."</p>
Enrolment cancellation: Time limits, form	<ul style="list-style-type: none"> Four weeks before examination date Use the form available from www.expertsuisse.ch 	<ul style="list-style-type: none"> Four weeks before examination date Use the form available from www.expertsuisse.ch
Enrolment cancellation: Next examination	Two special dates in the same training year	Next official date in the following year
Duration	<p>285 min.</p> <p>Per module:</p> <ul style="list-style-type: none"> Basic Accounting Principles: 15' Introduction to Auditing: 15' National Accounting: 30' International Accounting: 30' Planning and Conducting an Audit: 30' IT and Data Analysis: 30' Law: 15' Corporate Taxes: 30' Concluding the Audit and Reporting: 30' Audit of Consolidated Financial Statements (Group Financial Statements and Group 	270 min.

	E-certificates of achievement	Summative certificate of achievement
	Audits): 15' <ul style="list-style-type: none"> Specific Features of Limited Audits: 15' Value Added Taxes: 30' 	
Form	Written	
Type of examination	<ul style="list-style-type: none"> E-test questions 	<ul style="list-style-type: none"> Individual tasks Self-contained and can be answered independently of each other <ul style="list-style-type: none"> Three sets “Basic Accounting Principles” set (approx. 30%) <ul style="list-style-type: none"> Basic Accounting Principles National Accounting International Accounting “Audit” set (approx. 50%) <ul style="list-style-type: none"> Introduction to Auditing Planning and Conducting an Audit IT and Data Analysis Concluding the Audit and Reporting Audit of Consolidated Financial Statements (Group Financial Statements and Group Audits) Specific Features of Limited Audits “Tax and Legal” set (approx. 20%) <ul style="list-style-type: none"> Law Corporate Taxes Value Added Taxes
Implementation	<ul style="list-style-type: none"> On-site and/or online As instructed by the Committee 	
Resources	<ul style="list-style-type: none"> Open-book examination. Candidates are not permitted to communicate with third parties, either directly or using technical aids. This applies in particular for all AI-supported resources. 	