

Study Programme

2024 edition

Swiss Certified Public Accountant



**EXPERT
SUISSE**

Audit
Tax
Fiduciary

For whom is this Study Programme intended?

The new Swiss Certified Public Accountant (CPA) training programme beginning in 2023 will bring numerous changes to the structure and organisation of the four-year course of study. These changes will undoubtedly raise lots of questions. The purpose of this Study Programme is to clarify the many unanswered questions for all persons involved.

The Study Programme is primarily aimed at students who would like to enrol for the CPA training programme. However, the information on the following pages will also be of use for other people who work in audit firms (HR officers, direct line managers), as it provides valuable insights into the options for flexible study, the various modules at the certificate and diploma levels, and the newly introduced industry degree.

This Study Programme will be updated on a continual basis and fleshed out with lots of important details, especially via our website (www.expertsuisse.ch/neue-WP-Ausbildung).

We hope you enjoy reading it.

Michael Vonlanthen
Member of Executive Management
Head of Education and Development

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So, you want to become a Swiss Certified Public Accountant?

Job profile of Swiss Certified Public Accountant

It's got something to do with numbers, right?

If you like a dynamic and digital working environment and enjoy working with people, then this is the right career for you.

An expert diploma in auditing equips you with the skills you need to audit complex cases using digital tools.

Swiss Certified Public Accountants formulate an independent audit opinion that provides a sound and trusted decision-making basis for customers (management teams) and other stakeholders (investors, banks, authorities, etc.).

This applies not only to general book keeping and financial statements, but today increasingly also to sustainable business development.

Career opportunities range from in-depth professional research, through management responsibility and entrepreneurial participation, to key functions in business (Board of Directors/Audit Committee, Executive Board/CEO/CFO, Controlling/Risk/Compliance/Internal Audit) — supporting decision-makers, and even becoming a decision-maker yourself.

Five benefits for you:



Learn, perform and achieve to the best of your ability in just a few years

Why take the long road when you can switch to the fast lane – and enjoy a fascinating journey at the same time? As an expert in the audit and advisory industry, the future belongs to you.



Acquire valuable skills for the future

Expertise in financial flows, business models, data analysis/interpretation, digitalisation and sustainability create wide-ranging career opportunities.



State-of-the-art training

Modular structure, up-to-date content from recognised lecturers, flexible learning process thanks to online/e-learning formats and step-by-step learning evaluations and support.



Expert status with high market value

Federal diploma with the highest national recognition (level 8 of the National Qualifications Framework) and international compatibility.



Professional experience in an inspiring environment

Work as part of multidisciplinary teams, gain insights into a variety of sectors and companies and put what you have learned in the classroom into practice in the field.

Who is on hand to help you with any administrative matters?

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Do you meet the admission requirements for the training programme and diploma examination?

Admission requirements for training programme

In principle, the training programme is open to all interested parties. If you would like to pursue a career in the field of auditing, you are welcome to enrol on one of the numerous modules offered at the certificate level (level 1) or diploma level (level 2). The modules can also be booked individually.

Usually, however, you would enrol on the training modules with a view to taking the diploma examination and acquiring the protected title of "Swiss Certified Public Accountant". Please take note of the admission requirements for the diploma examination in this regard.

Admission requirements for diploma examination

The following admission requirements must be met at the end of your study programme when registering for the diploma examination.

Those who are admitted to the examination by the registration deadline for the diploma examination:

- A** have a university degree or a higher vocational training qualification, or an equivalent Swiss or foreign qualification;
- B** are able to produce an industry degree in line with the requirements defined by the responsible body or an equivalent foreign qualification;
- C** are able to demonstrate at least four years of professional practice consisting of at least 4,800 productive working hours;
- D** are not entered in the central criminal register, as this raises doubts about the integrity of the candidate.

Do you have a qualified Master's degree, that entitles you to three years of professional practice instead of four?

Professional practice

The professional practice of 4,800 hours usually required for the diploma examination is gathered over four years. Since this deviates from the usual training period of three years, students have the option of completing a year of practice either before or during their course

of training, or of spreading the modules over four instead of three years. Students can choose to interrupt their training with a year of practice at their discretion and with the agreement of their employer. It is advisable to plan in this training period (if required) between levels 1 and 2.

Qualified Masters

If you want to attain the title of "qualified Masters", when enrolling you must demonstrate the existing accounting knowledge you previously acquired during your Master's course. This means that you only need to bring with you three (instead of four) years of professional practice.

Before you enrol for the study programme, you will need to prove that you have earned 30 ECTS credits during your Master's degree in the subject area of accounting (which likewise encompasses financial reporting, bookkeeping, financial management, financial analysis, etc.).

The documented ECTS credits must have been completed with a passing score/grade. Evidence of the necessary ECTS credits must be provided in the form of an official academic transcript and a module description.

There are no exemptions when it comes to the training programme and examinations. With a qualified Masters, it will be your individual responsibility to attend all training units and complete the performance reports required by the industry degree as well as the diploma examination.

Which training scheme can you enrol for?

Two training schemes during the years 2023 to 2025

There are two training schemes available in the years 2023 to 2025:

- “Existing training scheme” as defined by the examination regulations 2009,
- “Training scheme 2023” as defined by the new examination regulations.

Normally, all interested parties register for the "New Training System" and take the diploma examination according to the new examination regulations in 2026.

A transitional solution is in place for persons with a qualified Master's degree in 2023 and 2024:

2023

- Interested persons with a qualified Master's degree with full or partial exemption can begin their course of study based on the existing examination regulations and then take their diploma examination in 2025.
- The Financial Reporting, Tax, Legal, Audit and Professional Judgement modules can be completed between 2023 and 2025.
- In order to enrol for the diploma examination, you must have completed two year-long work placements and three busy seasons.

2024

- Interested persons with a qualified Master's degree with full exemption who enrolled in 2023 can begin their course of study based on the existing examination regulations and then take their diploma examination in 2025.
- The Tax, Legal and Audit modules can be completed in 2024; Professional Judgement in 2025.
- In order to enrol for the diploma examination, you must have completed two year-long work placements and three busy seasons.

Do you have a foreign auditing diploma?

Foreign auditors without state treaty and reciprocal rights

Until now (examination regulations 2009), foreign auditors without state treaty and reciprocal rights had to pass all module examinations and the diploma examination.

From 2026, the new CPA training programme has the advantage that such persons will have direct access to the diploma examination in order. This circumvents the need to complete the industry degree.

It does, however, require the content typical for Switzerland and the special features of the diploma examination.

With regard to both of these aspects, EXPERTsuisse will offer various courses from 2026 onwards to help candidates to prepare for the diploma examination (e.g. Swiss Law and Professional Training).

This advantage for foreign auditors will only apply from 2026.



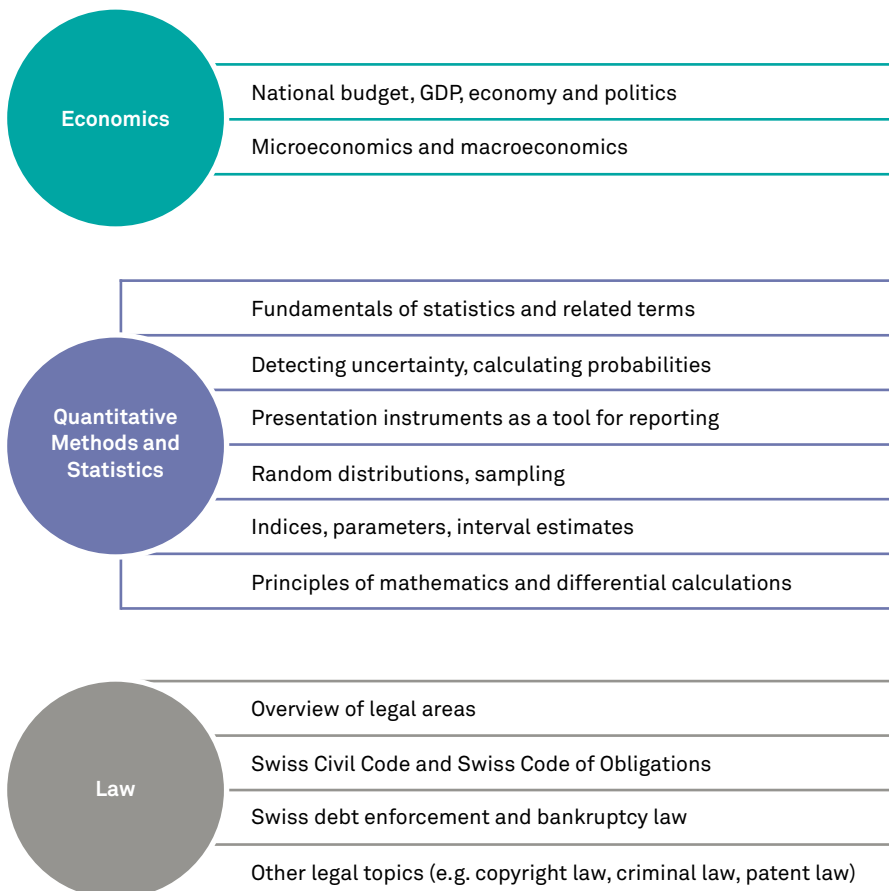
Are you ready for the course of study?

Optional offer to prepare for course

The study program requires basic knowledge in the fields of “Economics”, “Quantitative Methods and Statistics” and “Swiss Law”. EXPERTsuisse offers you free and optional tests to determine your current level of knowledge, which you can take at a time and place that suits you. You receive access to the online tests when you enrol.

Should you fail a test, it is your responsibility to brush up on your knowledge and fill in any gaps together with your employer by the time you take the industry degree.

Specialist area **Rough overview of knowledge required /
Content of self-assessment test**



What flexibility do I have when completing my CPA course?

Flexibility from the start of your course right through to the diploma examination

The new CPA training concept provides various options for flexible learning. You decide the course you want your studies to take. This is exemplified by the following three steps.

Step 1: Enrolment for certificate level “Audit Professional” (level 1)

Because the training does not require any prior knowledge (law, statistics, etc.), you do not need to take any additional preparatory courses before starting your studies. Various self-tests are available if you want to test your prior knowledge. You can complete these whenever and wherever you want.

You also have a range of options to choose from when you enrol for the certificate level, for example when it comes to spreading the modules across the first two years of training, the preferred location for your training, your preferred method of teaching, or whether you would like digital or printed course material.

Notes

- Link to the enrolment forms on the website www.expertsuisse.ch/neue-WP-Ausbildung
- Please note the enrolment deadline: 31 January

Step 2: Enrolment for diploma level (level 2)

At the diploma level, you have the freedom to supplement the two core modules with various focus models based on your particular interests. You have a choice of eight focus modules, with a minimum of five required.

Step 3: Enrolment for diploma examination

When you enrol for the diploma examination, you help determine what part of your oral examination will look like (expert discussion) by including a list of your focus topics. Two of the focus topics you have specified will then be dealt with during the expert discussion as part of your oral examination.



Tip:

You can spread the modules over three or four years; the choice is yours. In the case of a four-year professional practice programme, it is advisable to take a break in your training between the certificate level and the diploma level and plan in a year-long work placement.

What does your study programme to become a Swiss Certified Public Accountant look like?

Content of the study programme

Two-level model

The study programme to become a Swiss Certified Public Accountant is divided into two levels and is normally spread out over four years, including a year of practice with no study component.

Certificate level "Certified Audit Professional" (level 1)

The certificate level consists of core modules featuring 430 units, which are usually completed over the course of two years.

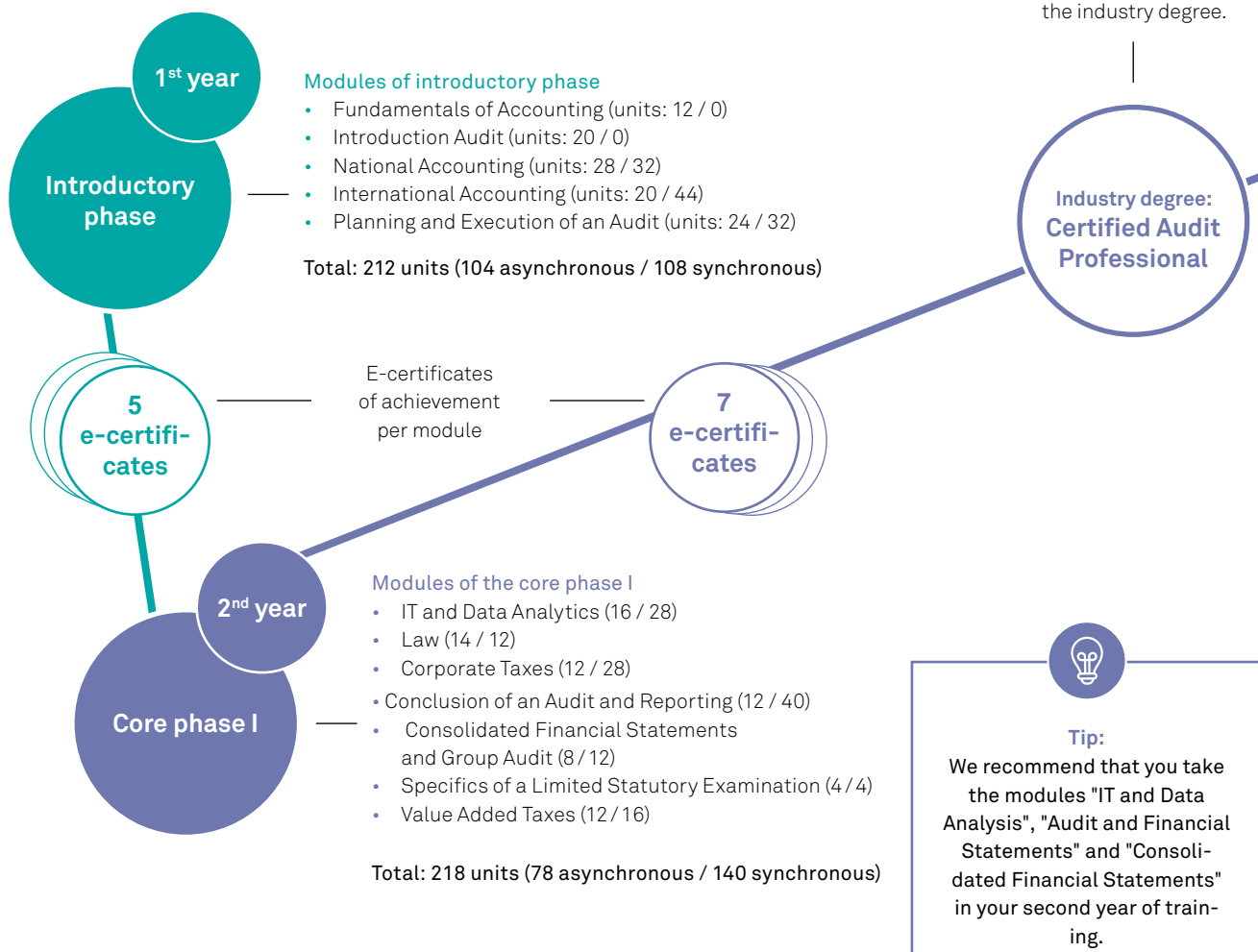
The modules that comprise the introductory phase are offered in a standardised sequence and must always be taken in the first year of training. This provides the foundation for your further studies..

You are free to spread the modules of core phase 1 over your first and second years of study.

The modules of the certificate level each confer an e-certificate of achievement upon completion.

A summative certificate of achievement is conferred in addition upon completion of all core modules.

These two certificates of achievement count towards the industry degree.



Diploma level (level 2)

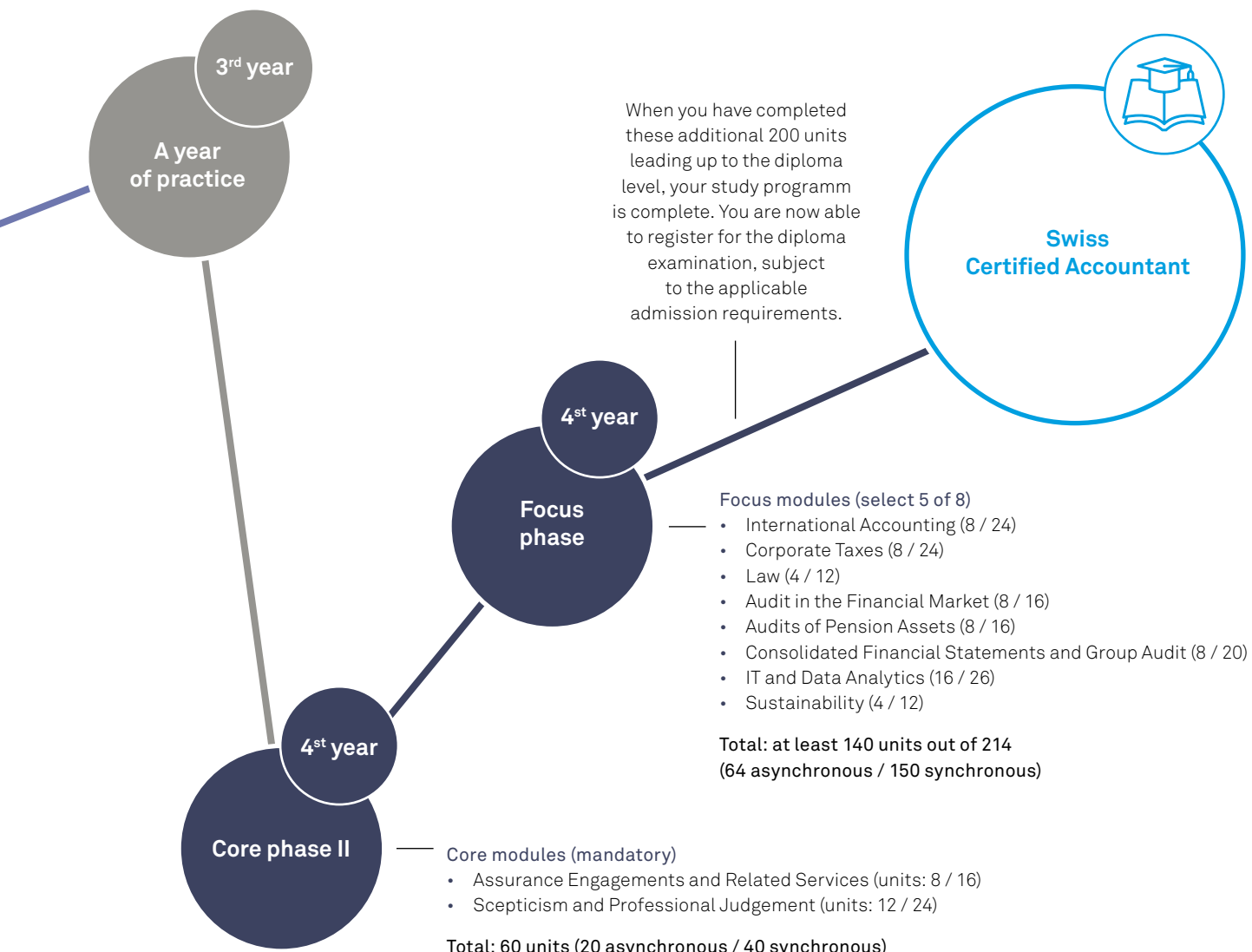
The diploma level starts after a year of practice. This third year of study consists of up to 274 units and takes you up to the diploma examination. It includes core phase II as well as a selection of focus modules (FMs) you can choose according to your particular area of interest.

You have the option in addition to the two mandatory core modules of taking 140 units selected from the topic-based focus modules; each module must be booked as a whole. You must select at least five out of the eight FMs on offer, based on your preferences.



Tip:

You can also complete all eight topic-based focus modules, depending on your interests.



What is the learning format of the CPA training?

Mentoring by lecturers/coaches

Each module is compiled and led by a team of experienced lecturers and coaches, with an emphasis on practical application. These recognised professionals in their fields impart the knowledge and skills you need to practice the challenging profession of auditor.

Non-scheduled learning (asynchronous learning)

You have a variety of teaching modules to choose from to help you acquire the requisite knowledge and skills. There is an increasing emphasis on learning units that you take where and when you choose to fit into your schedule. This asynchronous method of learning gives you added flexibility. However, it also requires a high degree of self-discipline. The onus is on you to work your way through the asynchronous learning modules independently and lay the foundations for your educational journey.

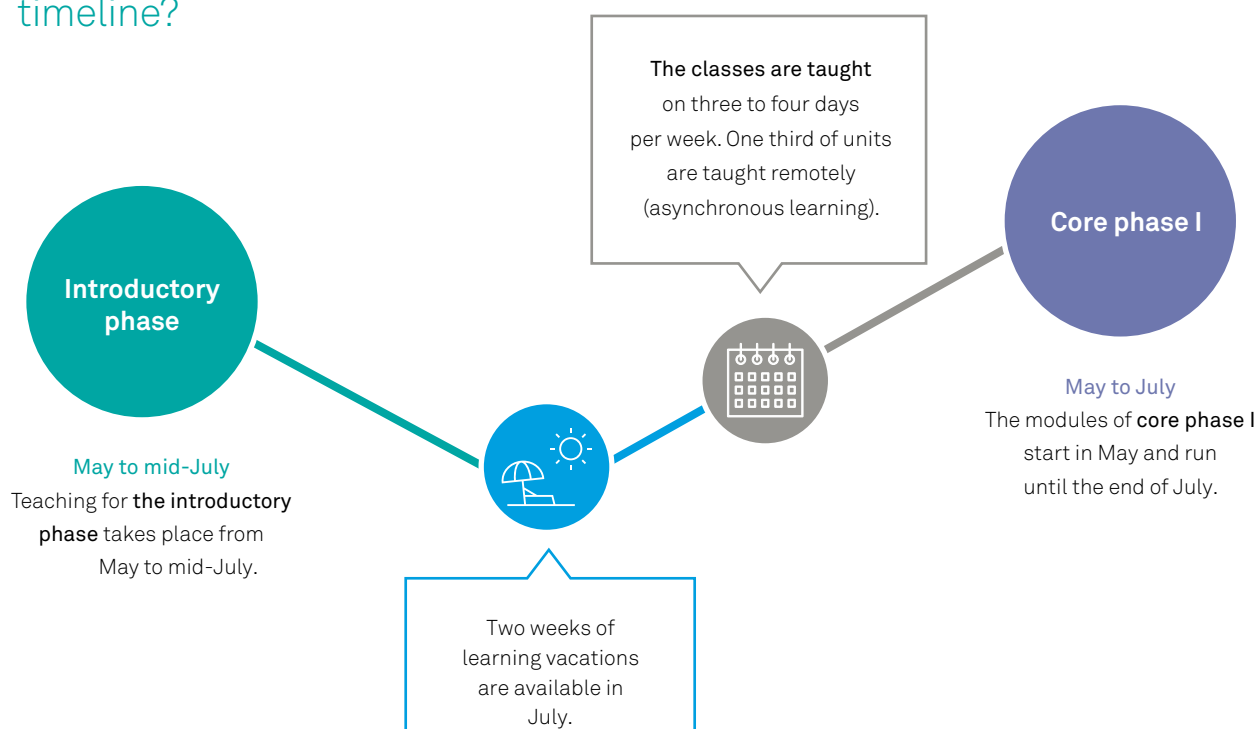
Scheduled learning (synchronous learning)

There are also scheduled learning units, which are held as in-person events either in the classroom or virtually (synchronous learning). These teaching modules allow you to engage in an active dialogue with coaches, lecturers and fellow students. The purpose of synchronous learning is to build upon the fundamentals you have learned on your own and apply this knowledge in practice.

Your study roadmap: Work plans

You are provided with work plans for all teaching modules. These are designed as a study guide and contain answers to all the main questions: What needs to be learned? Which work situations is the learning content required for? What learning objectives have to be achieved? What work materials do you have available to you for the various asynchronous and synchronous teaching modules? The work plans are your “roadmap” for the CPA study programme.

What is the teaching timeline?



How much does the study programme cost?

Course fees

Fees (CHF excl. VAT):	Non-members	Qualified employee individ- ual members (10% discount)	Qualified employee individual members from member compa- nies (20% discount)
Certificate level "Certified Audit Professional"	CHF 22'400	CHF 20'150	CHF 17'900
Diploma level	CHF 12'900	CHF 11'400	CHF 9'900
Diploma examination	CHF 2'200	CHF 2'200	CHF 2'200
Total fees (gross) for Certified Auditor qualification	CHF 37'500	CHF 33'750	CHF 30'000
Federal subsidy	- CHF 10'500	- CHF 10'500	- CHF 10'500
Total fees (net) for Swiss Certified Public Accountant qualification (= gross - subsidy)	CHF 27'000	CHF 23'250	CHF 19'500

Definition of terms (Membership Regulations, 15.9.2020; Art. 2)

- **Qualified employee individual members** [...] are persons with a federal certificate or with a Bachelor's degree and who thus meet the admission requirements to embark on a study programme as an expert.
- **Member companies** are individual firms, business partnerships and legal entities as well as other independent organisations under public law whose audit, tax advisory, business consulting/fiduciary or accounting/financial reporting departments play a major role within the scope of their activity and whose organisation and management ensure a high level of quality of the services offered.

Government grants: direct financial support



Once you have completed your study programme, you will receive financial aid from the state: 50 % of the total training costs (excluding external examination fees), up to a maximum of CHF 10,500.

The following statutory prescribed conditions must be met in order to receive subsidies from the State Secretariat for Education, Research and Innovation (SERI):

- All invoices must be made out to the student's home address.
- The study programme must be completed in full right through to the diploma examination; the subsidy is independent of the result of the examination.
- The SERI website contains further information on the enrolment process (www.sbf.admin.ch/bundesbeitraege, available in German only).

How can I get a discount on the course fees?

Qualified employee individual membership

Membership of EXPERTsuisse gives you a discount on the total costs (gross). A distinction is made between two levels of discount:

10%

discount

For qualified employee individual membership if your employer is not a member company of EXPERTsuisse.

20%

discount

For qualified employee individual membership if your employer is a member company of EXPERTsuisse.

Individual membership is free of charge for individuals from member companies of EXPERTsuisse; please apply when enrolling. If your employer is not a member company, you can apply for membership at a cost of CHF 220 per year.

In both cases, simply include the application for qualified employee individual membership (employer is/is not a member company of EXPERTsuisse) with your enrolment for training with us.

When you become a member, as of today you will receive the following additional benefits alongside the training discount:

- Annual digital subscription to the specialist periodical EXPERT FOCUS
- Free online specialist subscription, including tools
- Publication discount of at least 10%
- Discount on continuing professional development (CHF 100 per seminar day)
- Free attendance at the EXPERTsuisse Annual Conference
- Free section events
- Regular online industry/career information
- Other member benefits (e.g. fleet discount)

Use of the quality label is reserved for expert individual members.

How do I become a Certified Audit Professional?

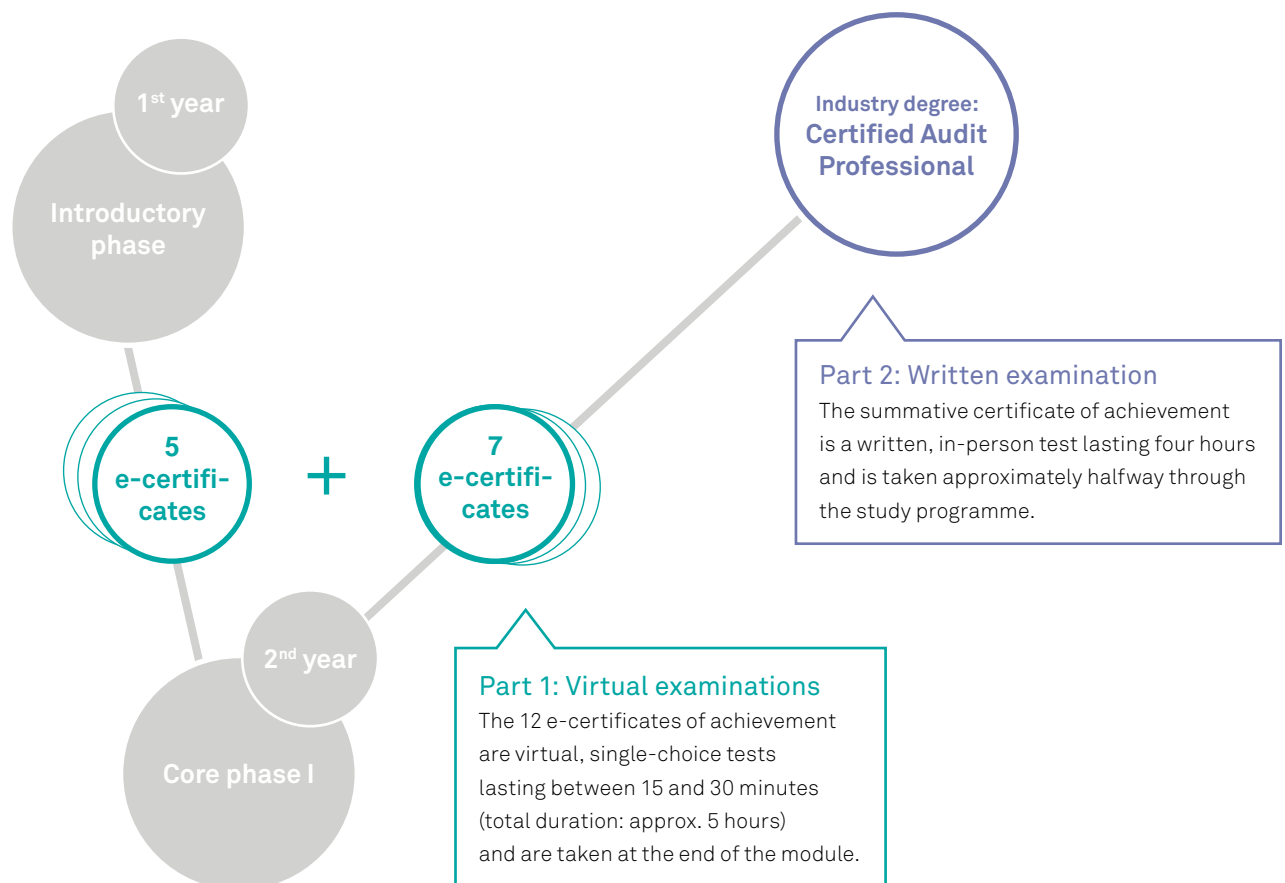
Industry degree

The industry degree “Certified Audit Professional” is your first certification on the way to the federal examination and to acquiring the title “Swiss Certified Public Accountant”.

The industry degree is a prerequisite for enrolling for the federal examination and consists of e-certificates of achievement (part 1) and a summative certificate of achievement (part 2).

What you need to know about the industry degree:

- **Mandatory for everyone – with one exception:** persons with an international diploma as auditor are exempt from the industry degree.
- **Credits:** the results achieved for the e-certificates of achievement are credited towards the written examination.
- **Regulations governing industry degree:** please see the special regulations for further details.



Can students graduating according to the existing 2009 examination regulations apply for the title of “Certified Audit Professional”?

Equivalence of 2009 examination regulations

Are you studying according to the 2009 examination regulations? If you have passed the module examinations in their entirety, you can use the title “Certified Audit Professional”. Get in touch with us and include documentation showing that you have passed the module examinations in their entirety. EXPERTsuisse will confirm certification to you with a document.



What does it mean to say “I will receive a federal diploma at the highest level 8 of the National Qualifications Framework”?

NQR 8

The qualification as “Swiss Certified Public Accountant” is classified at the highest level 8 within the National Qualifications Framework (NQF). The qualification is classified by the SERI.

Level 8 signifies that the profession of auditor gives rise to highly complex work situations that require a correspondingly elevated set of skills to manage them successfully. The three-year study programme and four-year professional practice allow you to acquire the requisite expertise and qualify for the nationally and internationally recognised title.

The recognition as NQF level 8 shows that auditors

- have extensive, specialised, systematic and strategy-related technical expertise in all areas of audit activity;
- interconnect complex and strategy-related contexts both within and outside the industry;
- analyse and evaluate highly challenging issues in an interdisciplinary manner, and compile forecasts and recommendations;
- lead expert teams in complex interdisciplinary and innovative tasks and issues;
- devise constructive solutions taking into account the various tensions and potential conflicts;
- direct and design complex work contexts.

