

Swiss Certified Expert for Accounting and Controlling

The Diploma for Swiss Certified Experts for Accounting and Controlling is the «Number One» choice in this special field: It is awarded at the end of a course of study that combines theory and practice in a variety of excellent ways; only those students who have access, who already have gained considerable professional and specialised experience. Swiss Certified Experts for Accounting and Controlling are considered to be specialists on the highest level and thus much sought-after professionals in their branch.

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Professional Profile

Swiss Certified Experts for Accounting and Controlling normally hold managerial positions in medium-scale or large-scale enterprises. They are offered posts – to name just a few examples – as accounting managers in concerns, as international controllers, as top finance personnel/ treasurers, or as managers in company planning. Their training enables them to specialise in all the fields of accountancy and controlling, or assume a managerial and advisory function in bordering fields.

How much do they Earn?

The average holder of the diploma is 45 years old with an annual salary of 171,900 Swiss francs.

The survey on salaries «Die aktuellen Gehälter 2004» (Current Salaries for 2004) is the recognised reference survey in Switzerland: It provides comprehensive, detailed, precise and up-to-date information on salaries for accounting, controlling, and finance and accounting for Switzerland as a whole, in a representative, branch-integrated structure, according to age groups, cantons, branches and hierarchical levels.

«Die aktuellen Gehälter 2004» (Current salaries for 2004) can be ordered at www.veb.ch («Publikationen»).

Knowledge and Skills

■ **Controlling:** Holders of the diploma are familiar with modern controlling systems and are competent at setting these up and implementing them. They impart controlling know-how by offering in-house training seminars and consultancy

establish a specialist terminology within the company.

■ **Planning and control:** They are responsible for setting up and developing the planning and for introducing and handling an in-house control system, are able to apply the instruments of strategic, operative and optional planning, are familiar with the principles of assessing performance and are responsible for implementing them.

■ **Financial accounting and international accounting:** They have the ability to structure the accounting according to relevant, national and international standards, are able to introduce, operate and assess substantiated concern accounting in an international company group and fulfil the reporting requirements of an international concern.

■ **Enterprise accounting:** They are able to assess cost-accounting systems, to apply them to the company and assess the results, and they are able to evaluate cost information with respect to products, services and customers.

■ **Reporting and provision of information:** They are designers and operators of the Management Information System, are responsible for the divisional accounting, are responsible for drawing up and implementing the indices system, are familiar with the techniques of the reporting structure and they set up and comment on the statistics, and conduct special evaluations.

■ **Managerial economics** They supply bases for decisions and are integrated in decision processes, participate in the way they are implemented or in realising specialised operational concepts and particularly represent the optical aspect of accounting and controlling. They independently seek new methodical approaches to controlling for solving operational problems and report to the



management on special problems as operational experts.

■ **Organisation/informatics:** They are responsible in the field of accounting and controlling for the operational conception of the informatics solution, and they are competent to judge the effects of controlling and accounting decisions on the informatics. They are informed about the most important software and are able to apply these for controlling purposes. They are able to assess the company organisation structure and the organisation of work flow and suggest means for improvement.

■ **Taxes:** They are competent to estimate the fiscal consequences (national and international) of operational circumstances and entrepreneurial decisions.

Prior to the Diploma

Normally, the Swiss Certified Specialist for Finance and Accounting examination is taken prior to the course for acquiring a diploma. Those who have successfully completed certain other training courses are also admitted to the diploma examination.

Please see our information leaflet «Swiss Certified Specialist for Finance and Accounting» and the examination regulations at www.veb.ch (Ausbildung).

Swiss Certified Expert Diploma: Examination Subjects, Allocated Examination Time, Weighting

Subject	Type	Time	Subject Grad	Weighting
Controlling	written	4–5 hours	1	2
International accounting	written	2–3 hours	1	1
Taxes	written	2–3 hours	1	1
Managerial economics and economics	written	2–3 hours	1	1
Case study (subject integrated)	written	8–10 hours	1	2
Oral examination	oral	40 minutes	1	1
Total	written	18–24 hours	6	
	oral	40 minutes		

■ **Company evaluation:** They are able to conduct a company assessment according to recognized procedures and interpret the results.

■ **Finance management:** They know the underlying principles of finance management, are able to assess the interfaces to accounting and controlling and understand the financial instruments and their possibilities for implementation. They estimate the risks of the company methodically, and they assess and suggest measures for controlling them.

■ **Economics:** They are familiar with the inter-relating economic structures and their effects on the company.

■ **Communication and leadership:** They are competent at handling communication tools, imparting knowledge and skills, are able to move in an international environment and communicate there, and are able to assume project leadership. They have analytical and conceptual skills and are able to think in a strategic way.

Curriculum and Examination Subjects

Examination Subject Controlling

- Controlling
- Planning and control
- Enterprise accounting
- Reporting and provision of information
- Organisation and informatics
- Communication and leadership

Examination Subject International Accounting

- International accounting: concern accounting, accounting in accordance with FER, IAS and US-GAAP, introducing, operating and evaluating substantiated concern accounting,

Examination Subject Taxes

- Direct taxes, withholding tax, Swiss stamp duty, value-added tax, inter-cantonal tax law, international tax law

Examination Subject Managerial Economics and Economics

- Finance and investment management
- Company evaluation:
- Economics

Case Study

■ As a rule, two independent, subject-integrated case studies that can cover the entire curriculum and mostly originate from the field of accounting and controlling. The candidate thereby investigates and evaluates complex questions occurring in practice, using his own criteria and combines information to form new concepts. ■

Subject to amendment. The respective regulations and official instructions are authoritative.

Duration, Costs and Colleges

The course in preparation for the higher examination (diploma examination) comprises five semesters when running parallel with one's normal job employment. Many students reduce their employment activity during their studies by 10–20 %. The fee is approx. 15,500.– Swiss francs plus approx. 1,500.– Swiss francs for teaching aids plus the examination fee.

The «Controller Akademie» in Zürich is one of the providers of the training course. The addresses of other colleges can be found under www.veb.ch.

Regulations and instructions can also be found at www.veb.ch and obtained from the association Verein für höhere Fachprüfungen im Rechnungswesen und Controlling, Hans-Huber-Strasse 4, 8027 Zurich, Telephone 01 283 45 45.



Swiss Association of Certified Experts in Accounting and Controlling and Certified Specialists for Finance and Accounting · veb.ch

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Together with the KV Schweiz (Swiss Association of Commercial Employees), the veb.ch is the organisation responsible for the Swiss Certificate Specialist and Diploma examinations.

The veb.ch is an approved provider of high-standard seminars and workshops with a practical bias, that directly benefit its participants in their everyday professional work.

The veb.ch has been the largest Swiss association for finance, controlling and accounting since 1936.