

# Swiss Certified Specialist for Finance and Accounting

The Swiss Certificate for Specialists for Finance and Accounting is a guarantee in Switzerland for an excellent education and extensive skills: there is no other course that combines the established channels for acquiring know-how in the special field of Finance and Accounting in such a perfect way. Where vacant positions have to be filled, the holders of this certificate have first choice.

## Professional Profile

Swiss Certified Specialists for Finance and Accounting assume posts in management or other highly qualified functions (specialist clerical staff) throughout the entire spectrum of finance and accounting.

Swiss Certified Specialists for Finance and Accounting are professionals with a very strong practical bias.

For example, they are offered positions as accounting managers, commercial managers, or trustees.

The Certified Specialist Certificate additionally constitutes the basis for higher specialising examinations, the Swiss Diploma Examinations in the fields of accounting and controlling, trusteeship and taxes, and auditing. As a general rule it is a preliminary stage for the Swiss Certified Experts Diploma for Accounting and Controlling.

## How much do they Earn?

The holder of the Certified Specialist certificate has an average annual salary of 110,900 Swiss francs at the age of 36.9 years.

The survey on salaries «Die aktuellen Gehälter 2004» (Current Salaries for 2004) is the generally recognised Swiss reference survey: 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](http://www.veb.ch) («Publikationen»).

## Knowledge and Skills

After successful completion of this course, the holders of the Certified Specialist certificate have the following knowledge and skills.

- **Planning and control:** Certified Specialist certificate holders are responsible for setting up and developing the budgeting and drawing up the operative plans within the enterprise. They determine any deviations from the planning and are competent to assess them.

- **Financial accounting and international accounting:** They organise, manage and supervise the financial accounting and keep the general ledgers and auxiliary books. They draw

up the annual account, are responsible for the list of accounts and adherence to the accounting guidelines, have a basic knowledge of consolidation, and organise the documentation and its registering for the archives.

- **Enterprise accounting:** They are responsible for setting up and operating a cost-accounting system, making preliminary and final calculations, and also for supplying information on the costs of products, services and customers.

- **Reporting and provision of information:** They set up weekly, monthly and quarterly reports, determine and visualise basic indices and draw up the statistics and special accounts required by the company.

- **Organisation/informatics:** They have in-depth knowledge in applying informatics, are competent to participate in informatics projects and have a basic knowledge of company organisation structure and the organisation of work flow.

- **Taxes:** They are responsible for fiscal matters and taxation planning for Swiss enterprises, set up the tax returns and are responsible for handling the indirect taxes.

- **Finance management:** They support the company management in the financial field, assess investments and their effects, and are responsible for the cash management.



- **Personnel administration:** They are responsible for the bookkeeping requirements of the personnel administration and also conduct the salary administration. They have knowledge in the fields of social and personnel insurance and settle up the necessary accounts.

- **Communication and leadership:** They are able to lead their staff and assert measures in a targeted way. They work independently or as a team and are able to co-operate, take the initiative and contribute towards problem-solving.

## Your Diploma is Waiting for You!

The course for the Swiss Certified Expert for Accounting and Controlling is the logical continuation after passing the Swiss Certified Specialist examination: a fascinating opportunity that opens new horizons for its successful holders – and promises them even more success!

Please see our information leaflet «The Swiss Certified Expert for Accounting and Controlling» and the examination regulations at [www.veb.ch](http://www.veb.ch) (Ausbildung).

## Swiss Certified Specialist certificate: Examination subjects, examination time, weighting

Subject	Type	Time	Subject Grade	Weighting
A Finance and accounting 1. Financial accounting 2. Enterprise accounting 3. Planning and control 4. Reporting and provision of information 5. Finance management	written	8–10 hours	1	3
B Taxes	written	2–3 hours	1	2
C Organisation and informatics 1. Organisation 2. Informatics	written	1–2 hours	1	1
D Personnel administration	written	1–2 hours	1	1
E Law	written	1–2 hours	1	1
F Finance and accounting	oral	25 minutes	1	1
Total	written oral	13–19 hours 25 minutes	6	

### Curriculum and Examination Subjects:

#### Examination Subject Accounting

■ Financial accounting: General book-keeping, general system of accounts and lists of accounts, elements of the annual account, special fields in financial accounting, higher financial accounting, consolidation, organisation of the accounting

■ Enterprise accounting: Basics in cost accounting, set-up of cost accounting systems, calculation, evaluation of the cost accounting, overview of new developments in cost accounting, cost accounting systems during practical application

#### Duration, Costs and Colleges

The course in preparation for the Swiss Certified Specialist examination (professional examination) comprises five semesters when running parallel with one's normal job employment. The fee is approx 12,000.– Swiss francs plus teaching aids amounting to approx. 1,500.– Swiss francs plus the examination fee. The addresses of colleges offering the course can be found under [www.veb.ch](http://www.veb.ch).

Regulations and instructions can be found at [www.veb.ch](http://www.veb.ch) and obtained from the association Verein für höhere Fachprüfungen im Rechnungswesen und Controlling, Hans-Huber-Strasse 4, 8027 Zürich, Telephone 01 283 45 45.

■ Planning and control: Basic principles, operative planning/budgeting, deviation analysis

■ Reporting and provision of information: Reporting in small-scale and medium-scale enterprises, analytical study of the balance sheet and success analysis, statistics

■ Finance management: Financing principles and instruments, finance planning and control, investment calculations, cash and foreign currency management

#### Examination Subject Taxes

■ Taxes: Direct taxes, withholding tax, Swiss stamp duty, value-added tax, inter-cantonal tax law

#### Examination Subject Organisation and Informatics

■ Organisation: Basic principles of the organisation, company organisation structure and the organisation of work flow, latest trends, techniques and methods for organisational work

■ Informatics: hardware, software, communication, tools, terms

#### Examination Subject Personnel Administration

■ Personnel administration/insurance business: personnel administration, personnel insurance/social insurance (legal basics/settlement of accounts [premiums/benefits])

#### Examination Subject Law

■ Law: General jurisprudence, law concerning persons, law of obligations (general part), law of obligations (individual contractual relationships), law of obligations (commercial law), collection of debts and bankruptcy, criminal law

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



Swiss Association of Certified Experts in Accounting and Controlling and Certified Specialists for Finance and Accounting · [www.veb.ch](http://www.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.