



# Diploma supplement

## 1. Information identifying the holder of the qualification

1.1 Family name(s)

1.2 First name(s)

1.3 Date of birth

1.4 Student number

## 2. Information identifying the qualification

2.1 Name of qualification and awarded title

**Chartered Specialist in Accounting and Financial Management  
Federal Diploma of Higher Education**

Fachfrau/Fachmann im Finanz- und Rechnungswesen mit eidg. Fachausweis  
Spécialiste en finance et comptabilité avec brevet fédéral  
Specialista in finanza e contabilità con attestato professionale federale

2.2 Main field(s) of study for the qualification

Financial and operational accounting, taxation, salaries and social security, law

2.3 Name of awarding institution

State Secretariat for Education, Research and Innovation SERI, Einsteinstrasse 2, CH-3003 Bern,  
www.seri.admin.ch

2.4 Name of institution administering qualification

Verein für höhere Prüfungen in Rechnungswesen und Controlling, Hans-Huber-Strasse 4, CH-8027 Zürich  
www.examen.ch

2.5 Language(s) of instruction/examination

German or French or Italian

## 3. Information on the level of the qualification

3.1 Level of qualification

|  |                |
|--|----------------|
| <b>National Qualifications Framework for Vocational and Professional Qualifications:</b> | <b>Level 6</b> |
| <b>European Qualifications Framework:</b>  | <b>Level 6</b> |
| <b>Tertiary-level qualification (professional education)</b>                             |                |
| (see point 8. Information on the national education system)                              |                |

3.2 Length of programme

Neither the path nor the duration of training are regulated. The examination is federally regulated.



This diploma supplement is based on Article 4 paragraph 2 of the Ordinance of 27 August 2014 on the National Qualifications Framework for Vocational and Professional Qualifications (NQF-VPQ-O, SR 412.105.1). This diploma supplement follows the model developed by the European Commission, Council of Europe and UNESCO/CEPES (Decision No. 2241/2004/EC). The purpose of the diploma supplement is to provide sufficient data to improve the international transparency and fair academic and professional recognition of qualifications (diplomas, degrees, certificates etc.). It describes the nature, level, context,

content and type of training and education pursued and successfully completed by the individual named on the original qualification to which this supplement is appended. The diploma supplement is free of value judgements, equivalence statements or recommendations on recognition.

### 3.3 Access requirements

Admission requirements (cumulative):

a) Holder of one of the following:

- a Federal VET Diploma, a qualification awarded by a commercial school that is recognised by the State Secretariat for Education, Research and Innovation (SERI), or a Baccalaureate; or
- successful completion of two years of training to become a bookkeeper; or
- a tertiary-level qualification awarded on the basis of a federal professional examination; or
- a tertiary-level qualification awarded by a professional education institution or higher education institution

b) Three years of work experience in a relevant field. Within the scope of the examination regulations, "work experience in a relevant field" is defined as work experience as a specialist in at least one area of accounting, trusteeship or taxation.

c) No existing entry in the central register of convictions for any crime that may be relevant to this examination.

## 4. Information on the contents and results gained

### 4.1 Mode of study

Federal examination

### 4.2 Qualification requirements

Holders of this qualification:

- possess sound knowledge of all areas of financial and operational accounting in SMEs. They are able to correctly implement complex tax, social security and legal provisions that are relevant to their profession;
- assume leadership roles in the field of accounting or take on the role of Commercial Manager in SMEs, due to their thorough theoretical training and their many years of practical experience;
- perform highly qualified work in all areas of financial and operational accounting in businesses of any size, and do so in an efficient, reliable and appropriate way;
- professionally and reliably perform trustee functions due to their sound knowledge of not only accounting, but also tax law, payroll and social security matters.

### 4.3 Qualification details

Holders of this qualification:

- organise (e.g. organisation and workflow structure, information technology, archiving, internal control system), manage and supervise all financial and operational accounting matters including the general ledger and subledgers, and know how to handle accounting for rare events (e.g. founding new companies, restructuring, reorganisation and liquidation);
- prepare annual financial statements, monthly reports, consolidations and consolidated accounts in accordance with the Swiss Civil Code of Obligations and the Swiss GAAP FER accounting recommendations;
- are responsible for setting up and managing cost accounting systems; they prepare preliminary and actual costing calculations and provide information on products, services and customers;
- prepare financial forecasts and handle operational planning, set up and develop budgets, and determine and evaluate differences between actual and budgeted amounts;
- evaluate investments (using static and dynamic methods) and assess the impact of these investments;
- are familiar with the various forms of financing and are responsible for financial management (liquidity planning and cash management, net working capital);
- support and advise management in financial matters and compile statistics and special accounts, and determine and interpret key performance indicators;
- possess extensive knowledge in direct (legal and natural persons) and indirect (VAT, withholding, etc.) taxation, and are responsible for tax matters including tax planning for Swiss companies; they prepare tax declarations for such companies and process indirect taxes and other taxes that are due;
- are responsible for all accounting matters within the human resources department, manage payroll administration and supply account statements related to social security and employee insurance;
- possess relevant legal knowledge (law of obligations, law of persons and criminal law).

#### 4.4 Grading scheme, grade distribution guidance

The presence of the diploma confirms that the candidate has obtained the corresponding qualification.

#### 4.5 Overall classification

The presence of the diploma confirms that the candidate has obtained the corresponding qualification.

### 5. Information on the function of the qualification

#### 5.1 Access to further levels of training\*

Chartered Expert in Financial and Managerial Accounting and Reporting, Advanced Federal Diploma of Higher Education

\* The decision regarding admission rests with the admitting institution.

#### 5.2 Professional status

This qualification entitles the holder to use the legally protected title "Fachfrau/Fachmann im Finanz- und Rechnungswesen mit eidg. Fachausweis - Spécialiste en finance et comptabilité avec brevet fédéral - Specialista in finanza e contabilità con attestato professionale federale".

Central areas of activity:

- manage accounting in SMEs
- hold the position of Commercial Manager
- do qualified work in all areas of financial and operational accounting
- perform trustee functions

### 6. Additional information

#### 6.1 Additional information

#### 6.2 Additional information sources

Additional information (including a description of the national education system):

[www.seri.admin.ch](http://www.seri.admin.ch), [www.berufsberatung.ch](http://www.berufsberatung.ch), [www.bfs.admin.ch](http://www.bfs.admin.ch), and

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

### 7. Certification of the supplement

This diploma supplement refers to the following original documents:

- Ordinance of 27 August 2014 on the National Qualifications Framework for Vocational and Professional Qualifications (NQF-VPQ-O, SR 412.105.1);

- Examination rules, profession no.: 68340, version 25 June 2010

State Secretariat for Education, Research and Innovation, SERI

Deputy Director

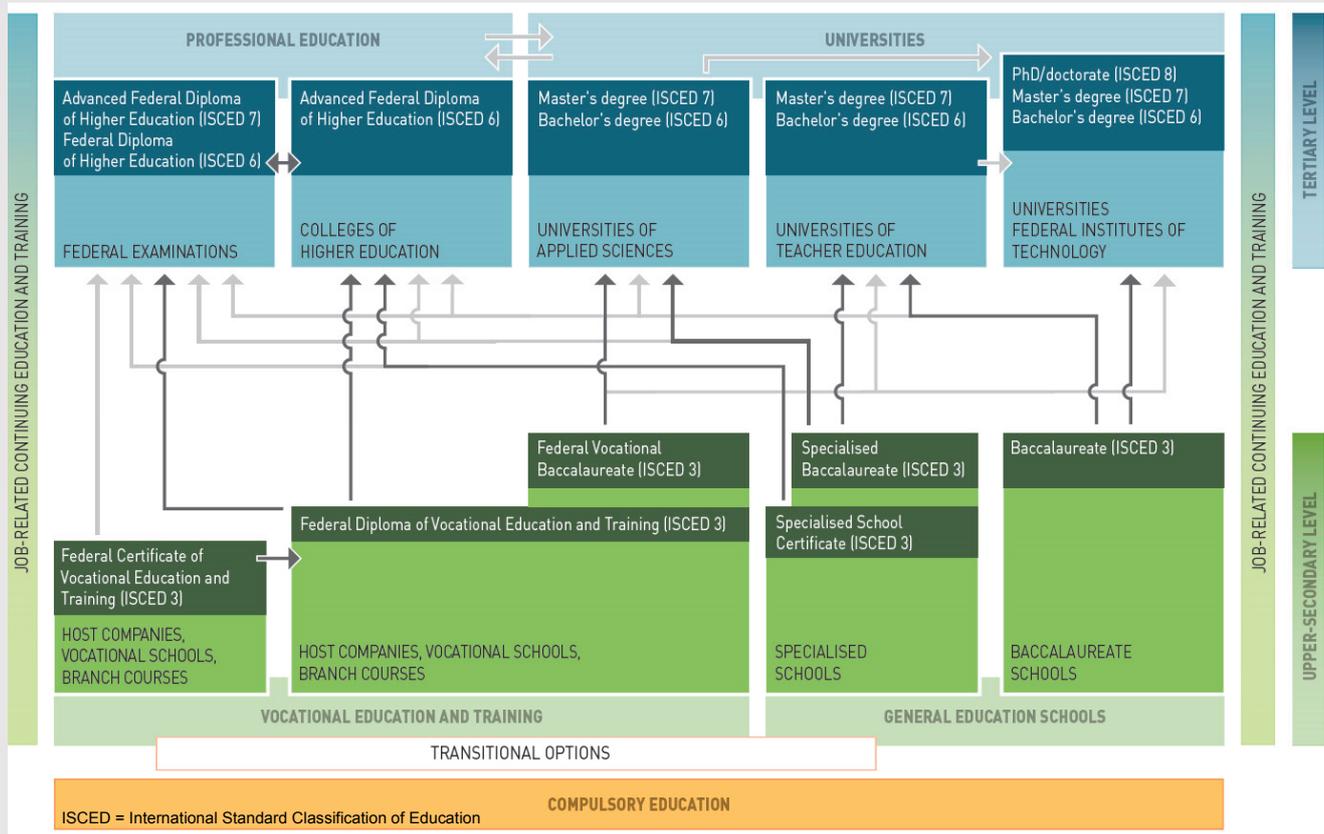
Josef Widmer



Date of issue of diploma supplement:

**Issued by:** National reference point: State Secretariat for Education, Research and Innovation SERI,  
[www.seri.admin](http://www.seri.admin)

## 8. Information on the national education system



### Tertiary-level professional education

In Switzerland, tertiary-level education is divided into two sectors: the professional education sector and the university sector. There are two main pathways to tertiary-level professional qualifications: preparation for a federal examination for the Federal Diploma of Higher Education or the Advanced Federal Diploma of Higher Education; and study at a college of higher education leading to issuance of an Advanced Federal Diploma of Higher Education. Access to the professional education sector is open to holders of upper-secondary level vocational qualifications who have gained several years of work experience.

Professional education is highly practical in nature and consistently geared to the needs of the labour market. Professional organisations establish training content and ensure the quality of training programmes and examinations. Applied learning is encouraged as it enables new expertise to be quickly implemented and ensures a rapid rate of innovation. Holders of tertiary-level professional qualifications are highly skilled professionals who are able to handle challenging tasks as well as managers taking on a high level of responsibility. Holders of professional qualifications often hold executive positions and manage their own company.

### Upper-secondary level vocational education and training (VET)

State-regulated vocational education and training (VET) is the standard pathway leading to tertiary-level professional education. The Swiss VET sector comprises two-year programmes for the Federal VET Certificate as well as three- and four-year programmes for the Federal VET Diploma. Swiss VET programmes consistently combine theory and practice and provide learners with the knowledge and skills needed to work in the chosen occupation with little need for outside supervision. In addition to technical expertise, learners acquire methodological, social and personal competences. Most Swiss VET programmes are of the dual-track variety, meaning that training content is distributed across two main learning locations (vocational schools, which handle classroom instruction, and host companies, which handle apprenticeship training) and in some cases also a third learning location (branch training centres, which provide learners with training content not already covered by the first two training locations). There are also VET programmes where learners undergo full-time training at a vocational school. In both cases, it is very common for holders of vocational qualifications to be hired directly after graduation. Once holders of vocational qualifications have gained extensive work experience, they may go on to pursue tertiary-level professional education.

### Swiss education system

There are two main pathways within the Swiss education system, both spanning upper-secondary and tertiary level: vocational/professional, on the one hand, and general education/university, on the other. While it is possible to switch between these two pathways at any time and at any level, in some cases, certain conditions apply. Generally speaking, the Swiss education system is highly permeable in this manner.

Additional information on certificate supplements can be found here: [www.supplementprof.ch](http://www.supplementprof.ch)