



Foreign auditors without state treaty and reciprocal rights

Personal Details

Mrs Mr

Surname

Firstname

Date of birth

Adress

Private email address

Mobile telephone number

Please check whether my qualification is equivalent to the relevant **industry standard qualification** (Application for Recognition of a Foreign Qualification – industry degree “Certificate in the Fundamentals of Auditing” **(Equivalence in Accordance with examination regulations 2026, Section 3.31 b)**)

Please assess whether my qualification (in the absence of a bilateral treaty or reciprocity agreement) is **equivalent to the Swiss Federal Diploma Examination**, leading to the title of Swiss Certified Accountant, Advanced Federal Diploma of Higher Education. Furthermore, please confirm whether, after passing the [Swiss law examination](#), I may be admitted directly to the Federal Diploma Examination. **(Equivalence in Accordance with examination regulations 2026, Section 3.31 f*)**

* A foreign Certified Public Accountant from a country without a bilateral treaty or reciprocity agreement is exempt from the professional qualification requirement only if their foreign title is equivalent to the Swiss Certified Accountant, Advanced Federal Diploma of Higher Education.

Please submit the following documents:

- A) Graduate degrees:
 - a. Bachelor degree certificate
 - b. Master degree certificate, if applicable
- B) Detailed program of the foreign **post-graduate** diploma:
 - c. List of modules, exams and topics of the post-graduate diploma.
 - d. Programme duration:
 - i. How many lessons?
 - ii. How many semesters? Over what period of time?
 - iii. Teaching method: virtual/in person
 - e. Final exam: duration and topics covered
 - f. ECTS credits – if these are not available, please provide an initial estimate with references to public sources.
- C) Website of the post graduate diploma provider

**Important: A fee of CHF 500.00 will be charged for your application.
This amount is payable in advance.**

Please send all documents to us via email. You can attach them after clicking the “Send and upload files” button.

Thank
you!



To be completed by the examination office

Degree/diploma is not equivalent to industry qualification.

Recommendation: Complete training as a certified public accountant

Degree/diploma is equivalent to industry degree "Certificate in the Fundamentals of Auditing".

Direct access to diploma examination. Swiss Law for Foreign Accountants is required
(when registering for the diploma examination).

Recommendation: CPAe preparatory course (including Swiss Law)

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Place, Date

.....
Examination Office

Important:

Please note that the other admission requirements (such as professional experience) must also be met in accordance with Article 3.31 of the 2026 Examination Regulations.