

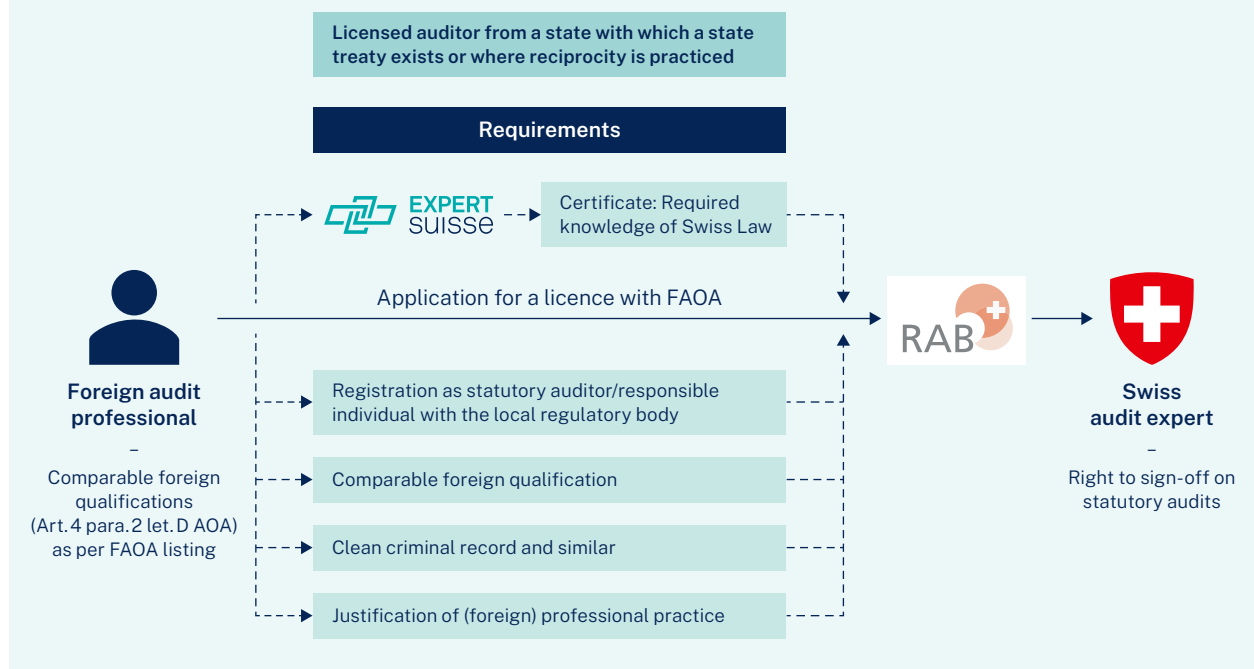
EXPERTsuisse Swiss Law Preparation Course for Foreign Auditors

Participant Guide for optimal Course Preparation

1 Your Path to licensing as a Swiss audit expert

Legal Framework

The **Swiss Federal Act on the Licensing and Oversight of Auditors (AOA)** and the **Audit Oversight Ordinance (AOO)** require approval by the **Federal Audit Oversight Authority (FAOA)** for all individuals providing audit services in Switzerland. Foreign audit professionals are required to demonstrate necessary knowledge of Swiss law (Art.6 AOO). The following graphic schematically illustrates the requirements to become a licensed Swiss audit expert:



Course Objective

This preparation course addresses the Swiss law knowledge requirement, enabling foreign professionals to demonstrate understanding of Swiss legal principles relevant to audit practice. This encompasses key legal, tax and audit concepts. The course is not mandatory but provides an optimal basis for future practitioners and targeted exam preparation.

2 Your Blended Learning Experience

The course combines flexibility for the participants with a modern didactic approach. This allows for a tailored approach building the theoretical foundation on previous experiences and provides expert-led onsite practice sessions that increase your knowledge gain.

Asynchronous Learning (Self-Study)

What it is: Time and location-independent learning via digital LMS platform

- **Flexibility:** Learning at your own pace while balancing professional commitments
- **Content:** Understanding Swiss legal concepts through guided study materials
- **Progress check:** Self-assessment opportunities permit constant progress measurement
- **Preparation:** Independent study to build the essential foundation for classroom success

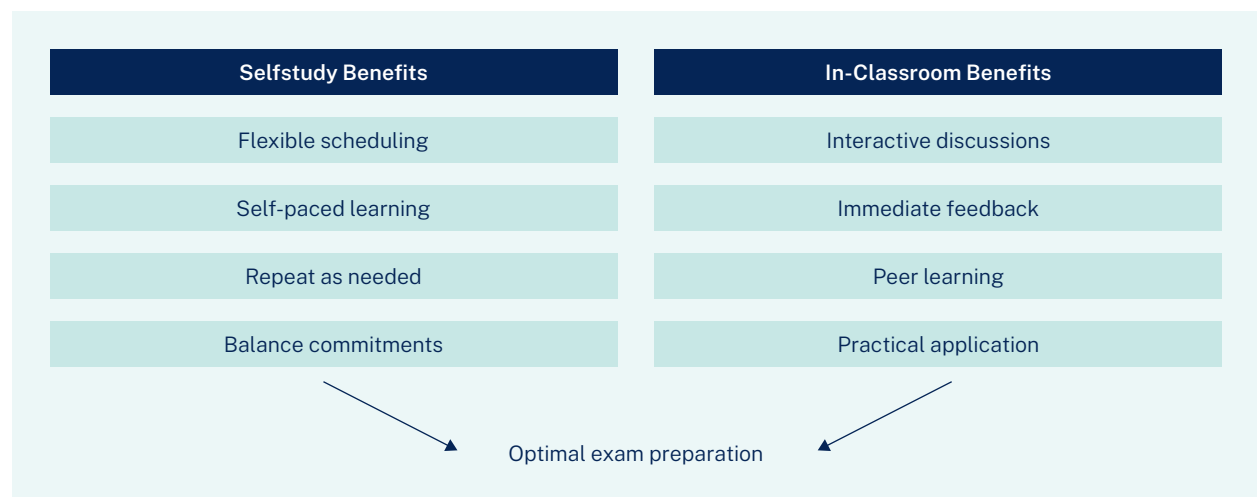
Self-discipline required!

Synchronous Learning (In-Classroom Training)

What it is: Face-to-face instruction with real-time interaction

- **Active engagement:** Direct dialogue with coaches and fellow participants
- **Application focus:** Expert-led practical application of key legal concepts
- **Interactive format:** Case studies, discussions, and hands-on exercises

Prerequisite: Completion of asynchronous learning requirements



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Maximising Your Learning Success

Your Responsibility

Self-Study Phase: Use this time to thoroughly explore key concepts and required knowledge of Swiss law. The guided materials build knowledge progressively, preparing you for advanced classroom discussions.

In-Classroom Phase: Come prepared to engage actively. Your preparation during self-study enables meaningful participation in discussions and practical exercises. Critical concepts are reviewed in detail.

Language Considerations

- **Course Language:** English
- **Insight:** Certain legal bases exist only in official languages (German, French, Italian)
- **Resources:** Translations of most laws are available at www.admin.ch/bundesrecht

Personal Study Plan

EXPERTsuisse provides a **personalized study plan** guiding your learning journey and making sure you can plan the time you need to succeed.

Key Success Tips

Embrace Flexibility: The blended format allows you to balance professional commitments while acquiring essential Swiss law knowledge to pass the certification exam.

Active Engagement: Deep engagement with materials during self-study translates to meaningful classroom participation and peer learning.

Professional Investment: This course represents an investment in your professional growth and ability to practice in Switzerland in the fields of auditing, accounting and tax advice.

Your Success Goal

Prepare comprehensively for the certification examination and meet all qualitative requirements of the Audit Oversight Ordinance. Your commitment to thorough preparation translates into professional competence and regulatory compliance.

Contact Information

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