

Interview

Diversity and agility as success factors

Marius Klauser and Karin Giacomuzzi on the future of work. *Page 6*

Core topic

Tax in the digital age

Denis Boivin explains the tax challenges of the digital economy. *Page 17*

Training and initiatives

Supporting digital transformation

EXPERTsuisse abiliCor – a practical method for member companies. *Page 29*

2019

Facts, figures, initiatives



**EXPERT
SUISSE**

Audit
Tax
Fiduciary

Strategic projects to overcome complex challenges

Uncertainty, volatility and ambiguity – i.e. complexity – are not new phenomena. However, the degree of complexity has increased due to global networking and digital acceleration, among other things. Many problems call for cross-border, in other words global, solutions. This applies to both ecological issues as well as key aspects of our fields of auditing, taxes and fiduciary.

Therefore, it is important to be aware of and anticipate international and national developments and, consequently, to represent the interests of the members of EXPERTsuisse with a view to creating a strong Swiss economy. Our contribution to dossiers such as the AHV Tax Proposal, the stock corporation law reform and the corporate responsibility initiative, the clarification of roles in subsidy law audits and the amendment of labour law are valued and are making an impact.

The Council of EXPERTsuisse has identified three projects for 2019 within the scope of a multi-step process that are crucial for the strategic development of the sector: the relevance and reputation of auditing, restructuring of training leading to certification as a professional auditor and the support of SMEs in digital transformation. These projects are based on and substantiate previous considerations regarding a new working environment and the skills it demands, recruiting young talent for the profession and developing the profession further.

We are grateful to all our dialogue partners for their great commitment to the success of the auditing and consulting sector.

Honouring our responsibility since 1925.



Peter Ritter
President of EXPERTsuisse



Marius Klauser
Director of EXPERTsuisse

Contents

- 4 Mission
- 6 Interview with Marius Klauser and Karin Giacomuzzi
- 9 Advantages of membership
- 10 Facts & figures
- 12 The Association in brief
- 16 Key issues in the industry
- 21 Position statements
- 25 Continuing education offerings
- 26 Publications
- 28 Training and initiatives
- 31 Organisation and committees

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For reasons of readability, only the masculine form has been used in most instances in this publication. However, all references to persons are to be understood to apply equally to both women and men.

Our mandate

Transformation

To transform the specialist knowledge generated by EXPERTsuisse into practical benefits for a very wide variety of target groups.

Development

To develop the expert areas of accounting, auditing, taxation and business consultancy by contributing towards sound decision-making with regard to business, administration and political matters.

Encouragement

To encourage the next generation of auditors, tax experts and fiduciary experts and to get these newly trained experts involved in the activities of EXPERTsuisse.

Guidance

To guide individual members through their continuing education and professional career and provide them with support so as to uphold the profession's relevance and reputation.

Support

To help small, medium-sized and large member companies market their services by representing their interests pro-actively, backed up by sound research, and with a forward-looking approach.

Since 1925, EXPERTsuisse has been committed to

- ensuring that its members can provide high-quality audit, tax and fiduciary services
- safeguarding the profession's expertise through advanced professional education and continuous training and development
- establishing effective conditions to make Switzerland a strong and attractive business location with many SMEs

Find out more about
EXPERTsuisse's mandate here:
www.expertsuisse.ch/en-mission





Working and leading in a changing professional world

The future calls for new forms of work, leadership and organisation – both in EXPERTsuisse as an association and in its member companies. The implications are manifold.

What have been the most significant changes in the auditing and consulting sector?

Klauser: The pressure to heighten innovation and productivity can be met by digitising and customising the auditing and consulting processes. This results in client and employee-focused transformations within our member companies. Our members therefore not only need specialist audit, tax and fiduciary knowledge, but also business management, social and digital skills. Proven methods must be supplemented with new strategies. Sometimes this requires the courage to introduce real change.

Ms Giacomuzzi, you are new to the industry and to EXPERTsuisse. What are the key topics at the moment?

Giacomuzzi: I see the same key issues here as in other sectors – a shortage of skilled workers, digitisation and changing business processes and working models. As a result, the tasks of our Association are changing and we face complex projects, such as changes to training for future auditors. In addition, the sector has increasingly been in the public spotlight after operating for a long time in relative anonymity. We must therefore position ourselves and explain the tasks and responsibilities of the industry.

You mentioned the complexity of the work. What does that mean specifically?

Giacomuzzi: EXPERTsuisse is an expert, professional and industry association with around 9,000 individual members and more than 800 member companies. This alone demonstrates that we cover a vast array of activities. In addition, we work and realise projects in our specialist committees and collaborate with our 13 regional sections. Together with the political aspect of our activities, this results in a high level of complexity.

Klauser: Our work calls for a network of cooperation among many people. We have more than 400 individuals in management and specialist committees who work and accomplish a great deal for EXPERTsuisse on a part-time basis alongside their usual professional activities. This part-time system presents a huge challenge but is also classically Swiss. Ultimately, the breadth and depth of topics involved, which are often rapidly changing, can only be represented in practice by means of this system.

Complexity demands leadership. What makes this leadership so challenging?

Klauser: As an “association of intent”, we must sometimes balance differing needs. Many key clients and members are also very important suppliers, be it as authors or speakers. Therefore, a participative approach is crucial within this ecosystem. We are a knowledge-based organisation that transforms the expertise of professionals working part-time for us into useful services. As a transformation platform, we generate annual revenue of CHF 20 million per year with only around 40 employees. Our aim is

not to maximise profits, but to maximise the benefit for our dialogue partners.

Giacomuzzi: We must also serve as a role model for our members, which is why we are developing a new understanding of leadership ourselves. Firstly, we need to increase individual responsibility among employees through flatter hierarchies. This calls for a new understanding of cooperation from both managers and employees. Secondly, we are in the process of learning how to further develop our

“In future the ability to handle change successfully will be a decisive factor in the long-term success of a company.”

Karin Giacomuzzi

Deputy Director of EXPERTsuisse

communication and feedback culture through our “cooperation values”. All of this is challenging, but it is essential for anyone who wants to be successful in the working world of the future.

How is this specifically demonstrated at EXPERTsuisse?

Klauser: By the fact that we do what we say – for example with regard to diversity and developing the management bodies, from the Board of Directors to the Executive Board, where Karin Giacomuzzi oversees operations as my deputy director. This allows me to focus more on fostering external contacts

Marius Klauser (left)
Director & CEO
of EXPERTsuisse

Karin Giacomuzzi (right)
Deputy Director
of EXPERTsuisse



and to dedicate more time to strategic topics.

Does this also apply to the lowest levels of the organisation?

Klauser: The agility of the Association requires a role concept based on cross-divisional cooperation and clarity. We see our managers more as coaches than bosses. The manager's role is characterised by participative collaboration with internal and external individuals, a holistic approach, a strengthening of individual responsibility and the development of expertise on the part of the manager and his or her employees. This reinterpretation of the manager's role usually results in reorganisation. This is also true for us.

How can you describe this reorganisation in a few words?

Klauser: EXPERTsuisse has a new organisational chart with three clear

product departments and a reconfigured Support department under the management of Karin Giacomuzzi. These four department heads, along with myself as Director, make up the Executive Board. We discontinued the meetings of the Executive Board and Extended Executive Board and transitioned them into a new management system. Within the scope of six cross-departmental management committees, we address key topics in a role- and skill-based manner, at the right time and with the right people.

What do you expect the outcome will be?

Giacomuzzi: We aim to generate a better outcome across departments by working in a role- and skill-based manner. In other words, management work is distributed across many more people, making it more participative and decentralised. All of this allows for a more direct approach and faster reactions,

increases proximity to clients, fosters agility when facing challenges and facilitates faster product development and innovative, value-adding services. This benefits our members in particular.

Are the work, organisational and leadership approaches you describe unique to the Association?

Klauser: No. In a rapidly changing working world, all companies must change their mindset and promote client focus, agility, digitisation and participative working.

Do your members agree?

Klauser: I think so. Some of them have already made great progress with these developments. Others have had little time to think about them due to a high volume of client orders. However, all companies will increasingly have to ask themselves these questions in order to find new answers that are right for

Marius Klauser

Marius Klauser has been the director and CEO of EXPERTsuisse since 2011. He holds a doctorate in economics and previously worked as an entrepreneur, management consultant and business developer. He is a member of the Management Committee of economiesuisse and a director of allianz denkplatz schweiz, among other things.

Karin Giacomuzzi

Karin Giacomuzzi has been the deputy director of EXPERTsuisse since February 2019. A proven organisational developer, corporate consultant and marketing executive, she previously held various management positions in the industrial and services sectors. She advocates for women in the workplace as co-president of the "womenmatters" network.

them. This is true in the auditing and consulting sector as well as in other industries. In certain instances, we see ourselves as a motivator and trailblazer for our members.

How is EXPERTsuisse contributing to this development?

Giacomuzzi: We must differentiate between what we can contribute on an industry level and on an individual basis. On an industry level, we must raise our members' awareness of these developments. They will face great challenges. But raising awareness alone doesn't change anything. It is important that the profession we represent stays highly relevant and trustworthy in future. Our members need tools to uphold this status, and we at EXPERTsuisse support them in this endeavour.

Can an association help to transform its member companies?

Klauser: Yes, we play a key role. When it comes to promoting young talent, this means thinking about the attractiveness of the professions of the future, sparking interest at universities and technical colleges (e.g. with startyourcareer) and making young people fit for their jobs through training. In the case of SMEs in particular, we have observed that SMEs want us to provide them with information not only about specialist issues but also about corporate management and development. That is why we developed EXPERTsuisse abiliCor, a tool for fiduciary companies which converts ideas into specific results, i.e. into a tangible transformation.

Could you describe the EXPERTsuisse abiliCor methodology?

Giacomuzzi: This is an effective tool for raising the awareness of fiduciary companies for digitisation and transformation, analysing the current situation, prioritising change projects and supporting

their implementation. The first two steps take place at industry level and the third and fourth take place at the employee's own company. We presented EXPERTsuisse abiliCor for the first time at our Fiduciary Conference in April 2019. We have also held successful evening events and daytime workshops.

This sounds like a great deal of change for member companies. Can their employees keep up?

Giacomuzzi: Change always presents a challenge for employees. But in industries such as the fiduciary sector in particular, where topics such as leadership, change management and team development are not as well established, the challenges are especially great. Nevertheless, in future the ability to handle change successfully will be a decisive factor in the long-term success of a company. The most important thing here is to provide employees with proactive support. Health management should also be mentioned in this context.

“Our members therefore not only need specialist knowledge, but also business management, social and digital skills.”

Marius Klauser
Director & CEO of EXPERTsuisse

Klauser: For example, as an association we use wecoach to digitally support effective team development processes. The tool is an excellent example of modern health management. wecoach analyses each individual's resources and stress factors and allows managers to support the team effectively. It helps us keep an eye on our own changes and developments and to support and implement them.

Isn't health management also relevant outside of EXPERTsuisse and the fiduciary sector?

Klauser: Absolutely. This is why we represent – via allianz denkplatz schweiz – what has become a broadly supported proposal for the selective modernisation of the Labour Act, which puts the tried-and-tested working and living arrangements of managers and specialists on a solid legal footing. It involves a special annual working time model in combination with modern health protection, like the approach we have already implemented at EXPERTsuisse with wecoach. Don't work harder, but smarter.

Additional information can be found at

www.startyourcareer.ch/en
www.expertsuisse.ch/wecoach
www.expertsuisse.ch/abilicor
www.allianz-denkplatz-schweiz.ch

The main benefits of membership in brief

- The right to use the quality label “EXPERTsuisse Certified Company” or “Member of EXPERTsuisse”
- Individual members working for member companies do not have to pay a private membership contribution
- Participation in the profession’s top event, the EXPERTsuisse Annual Conference, is free of charge
- Discounts on many training and CPD events and specialist publications
- Free subscription to the distinguished specialist periodical EXPERT FOCUS – which is now also available as an app
- Access to many practice-related aids to work, industry announcements and EXPERTsuisse publications
- Member companies receive up-to-date core publications in digital form (which all their employees can use)
- The Association’s experts provide competent support in various ways, including by answering professional queries
- Member companies receive targeted support for their marketing activities
- Members’ interests are effectively represented at the level of the federal government and administration in Berne
- Regular communication of up-to-date information of relevance to the profession
- Regional sections offer events for networking and the sharing of experience
- Discounts on attractive products and services offered by EXPERTsuisse industry partners, such as specialist software and insurance as well as fleet reductions

If you want to play an active part in strengthening the profession by standing up for the values EXPERTsuisse represents, then come and join us!

www.expertsuisse.ch/members



EXPERTsuisse's year in figures

> 3,500 followers on LinkedIn

13,000 publication orders in one year

participants at the EXPERTsuisse Annual Conference 2018 > 600

42 permanent employees

sales of just under CHF 20 million

> 1,000 downloads per month of templates from the specialist library

17,000 newsletter subscribers

50 answers to professional queries per month

new jobs per month advertised to young professionals at www.startyourcareer.ch 20

> 7,000 training participants per year

3,700 downloads of EXPERT FOCUS per month



EXPERTsuisse has a growing membership base

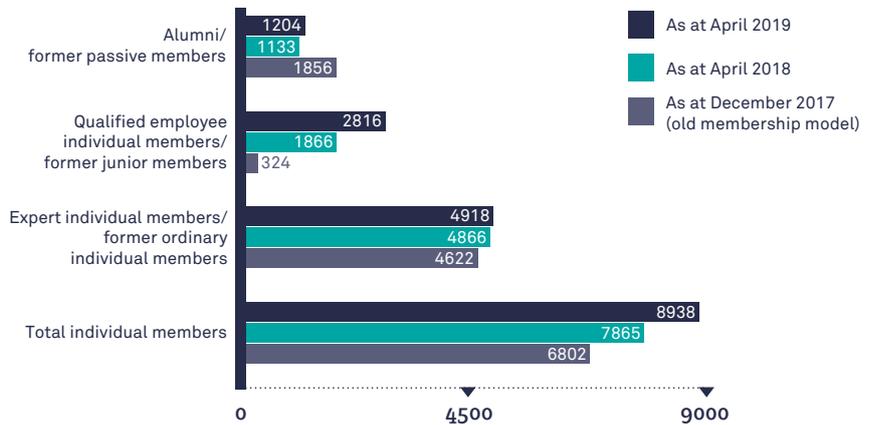
EXPERTsuisse’s members include around 9,000 individuals and more than 800 companies from the fields of accounting, auditing, business consultancy and tax consultancy. Owing to the increase in members and its strong SME base, EXPERTsuisse has the ear of the Swiss government.

New membership model is making an impact

In the last membership year (1 April 2018 to 31 March 2019), 275 new expert individuals and 1,711 qualified employee individuals joined the Association.

The Association currently has around 9,000 individual members. Of the individual members with a sector-related specialist diploma, 62% are state-certified auditors, 15% are state-certified tax experts, 14% are state-certified fiduciary experts and 9% are state-certified experts in accounting and controlling.

Trend in individual members by membership category 2017 – 2019



EXPERTsuisse launches www.startyourcareer.ch

Students can use the website www.startyourcareer.ch to learn what makes our industry and the EXPERTsuisse member companies attractive over the long term.



September 2018

Record number of participants at the EXPERTsuisse Annual Conference 2018

Almost 700 participants attended the EXPERTsuisse Annual Conference in Berne on the topic of “The new world of work”.



October 2018

EXPERTsuisse CAMPUS new offering

Positive customer feedback on the first-ever lease of our EXPERTsuisse CAMPUS premises.

542 newly certified experts are ready to join the auditing and consulting industry

EXPERTsuisse congratulates all the newly qualified experts on their success.

November 2018

Increase in individual members thanks to early involvement of young professionals

The development of the auditing and consulting sector depends on young professionals. For this reason, EXPERTsuisse has been promoting young talent for years. In 2018, it started a campaign at www.startyourcareer.ch, where interested individuals can learn more about job profiles, training and offers within the industry.

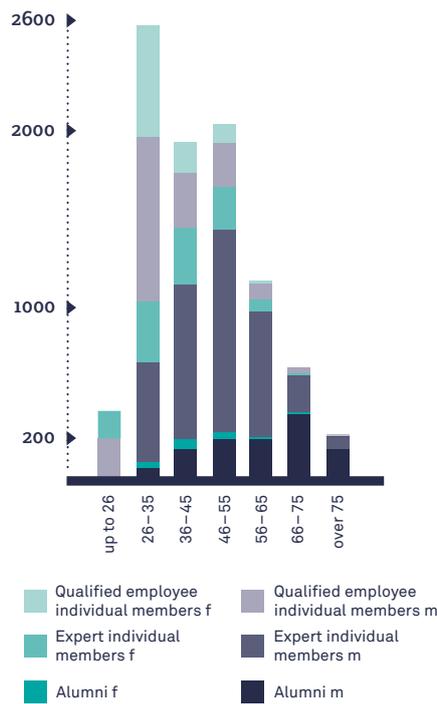
Thanks to the category of qualified employee individual member, younger generations and individuals on their path towards earning a specialist diploma are connected to the Association earlier and on a broader scale. Qualified employee individual members receive a 10% discount on training to become a state-certified auditor and state-certified tax expert.

Healthy mix of ages and genders

While a study conducted by the European umbrella organisation for auditors (Accountancy Europe) showed an ageing trend within the profession in some areas, the auditing and consulting sector in Switzerland boasts a very healthy mix of ages and genders.

This is also demonstrated by the membership structure of EXPERTsuisse (see figure). The figure also shows that the proportion of women has increased significantly in recent decades. The initiative of EXPERTsuisse to promote young talent and women is having an impact and remains relevant.

Membership structure by age and gender



Strong SME base and full coverage among larger companies

Well over two-thirds of Switzerland's economic output is generated by companies served by our members. In addition to the large accounting firms (Big 4/BDO), our member companies include more than 800 medium-sized and smaller fiduciary companies, with 58% of member companies employing ten or fewer staff members and around 26% even employing a maximum of five, a fact that underscores the strong SME base of EXPERTsuisse.

In the last membership year, a total of 27 member companies joined the Association, including one large tax consultancy firm with more than 50 employees. In contrast, 37 companies left the Association.

Although the number of member companies has decreased over the last five years (which is due to a certain level of consolidation and concentration within the fiduciary industry, among other things), the number of employees and the revenues generated by them have generally increased.

Member companies currently employ more than 18,000 people (around 16,000 FTEs) and more than 400 apprentices.

EXPERTsuisse celebrates Christmas

EXPERTsuisse employees take a trip to Europa-Park shortly before Christmas.



December 2018

EXPERTsuisse's first e-learning seminar is launched

New: acquiring knowledge about "Land and its tax consequences" in a flexible learning environment.



January 2019

Karin Giacomuzzi joins the Executive Board

EXPERTsuisse looks forward to working with the new Deputy Director.



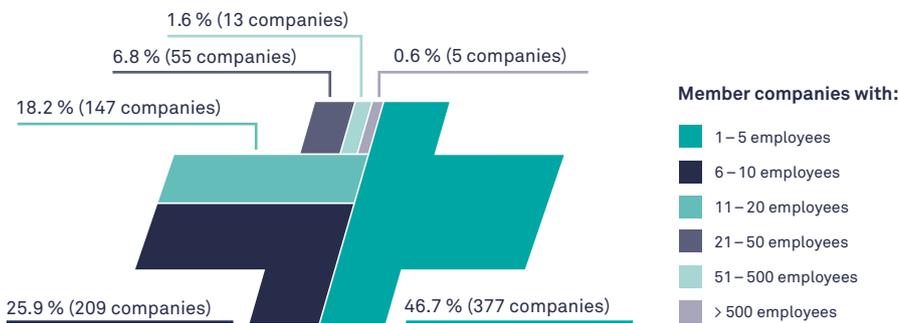
February 2019

Optimised web portal for EXPERTsuisse: expertsuisse.ch

New navigation, optimised power search, more benefits for members and guests

March 2019

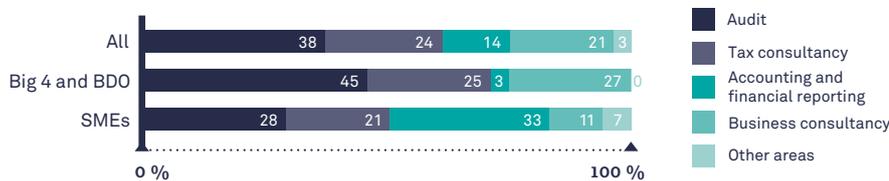
Percentages of member companies by number of employees (FTEs)*



The five biggest member companies (the Big 4/BDO) account for significantly more than half of these. Around 43% of employees work in audit, 20% in tax consultancy, 18% in business consultancy and 15% in accounting and financial reporting.

The (net) revenue generated by member companies last year amounted to more than CHF 3.5 billion, which was slightly above the prior year's level. At 38%, audits account for the most revenue, followed by tax consultancy at 24%, business consultancy at 21% and accounting and financial reporting at 14%. At least 80% of audit revenues are attributable to the core business of audits of financial statements – i.e. ordinary and limited audits (see figure for details).

Distribution in % of revenue by specialist area*



Distribution in % of revenue in audit*



High quality and ethical standards

There are strict requirements for expert individual members in terms of qualifications (specialist diploma) and continuing professional development (60 hours over a two-year average). Expert individual members are obliged to demonstrate their continuing professional development as a basis for the control process by EXPERTsuisse.

*According to the information provided by the 2019 survey of members' details

EXPERTsuisse with a new concept for industry partners

Members can find exclusive offers from selected EXPERTsuisse partners on our website.

Surprise marketing campaign for potential young professionals

Students from various universities in Switzerland find "Reserved seats for winners" in their lecture halls, on behalf of startyourcareer.ch, of course.



WAK-S for a balanced annual working time model

allianz denkplatz schweiz and the broader public are pleased with the decisions taken by the Council of States' Economic Affairs and Taxation Committee (EATC).

Adoption of tax reform (STAF) brings legal certainty

The Swiss people adopt the STAF proposal on 19 May 2019. This decision gives companies certainty in their planning again.

For companies to be members, a majority of the board of directors and executive board must consist of expert individual members. This is intended to ensure that high quality standards are also a priority at the highest level of the member company.

Expert individual members and member companies must also comply with the Association's Code of Conduct and Professional Rules. A complaint may be filed with the Professional Ethics Committee in case of violations of the Code of Conduct and Professional Rules. The Committee examines the allegations and, if justified, imposes a penalty on the member concerned (caution, reprimand, contractual penalty, expulsion).

Activities of the Professional Ethics Committee

General

Last year, the Professional Ethics Committee ruled on six cases. In three of these, the chairman did not open proceedings because there was no substantial breach of the Code of Conduct and Professional Rules. Three cases were referred to the court of arbitration, which issued a caution in one case and acquittals in the other two cases.

The Committee at work

Inactivity: A caution was issued to one member who, after his appointment as statutory auditor in November 2015, failed to contact the company being audited again until January 2017 and blamed missing documentation for the audit of financial years 2013–2015.

Multiple representation: If a member was authorised to handle the tax implications arising from a purchase agreement for all involved parties, including the seller whom he used to advise as a tax consultant, this would not contradict the Code of Conduct and Professional Rules in this specific case. The situation was a result of the subject of the contract and practical considerations. All parties agreed to the multiple representation.

Execution of a will despite a previous advisory function for an heir: Should a member agree to assume a mandate to act as the executor of a will even though he advised both the testator prior to her death and one of the heirs in tax matters, this would not give rise to an unacceptable conflict of interests. There was no specific instance of malpractice. It would be preferable that the member, after accepting the mandate to serve as the executor of the will, notify the heir whom he previously

advised that effective immediately, all mandates for this individual personally and for his companies would be resigned in order to prevent misunderstandings.

Procedural amendments

The applicable regulations have individual deficiencies that are to be remedied by reform. The working group employed for this purpose submitted a proposal for a moderate amendment. The key point is the introduction of a simplified decision-making mechanism (single judge) for straightforward and clear cases that merely involve a caution or a reprimand as a penalty. The arbitration process has also been simplified: it is limited to complex cases. With the agreement of the parties, a single arbitrator takes the decision. There are new rules pertaining to the costs and organisation of the Arbitration Board. Other changes, for example, affect the term of office and the introduction of term limits and notification of the complainant. The new regulations are to be adopted and put into force at the 2019 AGM.

EXPERTsuisse abiliCor is launched

An innovative methodology to support the digital transformation of SMEs in the fiduciary sector.



EXPERTsuisse – an agile organisation

EXPERTsuisse implements a new organisational model to ensure agility and add value for the various dialogue partners.

App as a digital tool in the profession

EXPERTsuisse launches a new release of its app, including a specialist newsletter geared to the industry.

New concept for training to become a certified auditor

Start-up event with broad industry participation on the future job profile of certified auditors.

June 2019

August 2019

September 2019

A professional sector in motion

The quality of services in the auditing and consulting sector depends on proper framework conditions and the skills of the professionals in the industry.

Here, you can find out how clarifications are carried out in audits under subsidy law, what the tax challenges are in the

digital and global economy and why not only digitisation is needed, but a digital transformation.

Subsidy law audits under public scrutiny

In the wake of inconsistencies that were found in a nationwide Swiss transport company, subsidy law audits have been on the public radar in recent months. But who is responsible for what? The Federal Office of Transport will no doubt proceed differently in future.

Search for guilty parties

As is so often true in such cases, the public is quick to look for the guilty and responsible parties. The responsibility for potential misconduct may shift depending on one's perspective, even though the tasks and responsibilities of the board of directors, executive board and auditors are governed by law. The Federal Office of Transport (FOT) has also come under scrutiny, as it has a legally defined task by virtue of its role and therefore also bears responsibility.

Substantial change of course

As a result of the unpleasant events, the FOT has adapted long-standing behaviours and reinterpreted them in connection with the statutory mandate for subsidy law audits. This substantial change of course impacts around 140 licensed companies that receive federal subsidies in order to provide services, such as those for regional transport. As the industry association, EXPERTsuisse has actively involved itself in this process in order to gain clarity for our member companies that are selected as auditors by licensed companies. Of course, the public focus on this sector has also led to considerable uncertainty among the board members of licensed transport companies, as the assurance they had been granted in the past for a lawful use of public funds was not given by the FOT in 2018.

Cooperation with the FOT and licensed transport companies

Within the scope of multiple work sessions, the representatives of licensed transport companies and EXPERTsuisse have worked with the FOT to seek solutions that adequately take account of the interests of the various stakeholders. The sector of licensed transport companies has been shown to be very heterogeneous, and good solutions

must be well thought out. These meetings have also clearly shown that the FOT bears responsibility as a supervisory authority and as such must take the lead in developing solutions.

Special mandate / liability arising from a mandate

Despite a significant staff increase at the FOT, it will be necessary – within the scope of an extended arm of the FOT – to offer support to auditors on the basis of special mandates so that the FOT can fulfil its future statutory tasks, which have remained unchanged for years. The current consensus following the last meeting at the end of June 2019 indicates that the FOT will take the lead in structuring this special mandate. Moreover, there is also a consensus that the board of directors must issue such a mandate to the auditor. As this concerns a special mandate, as an auditor our services are dissociated from directors' and officers' liability under liability law. The FOT is still working out the details. Information about the procedure for financial year 2020 is expected to be provided in the second half of 2019.

Public perception / reputation

The discussion about the specific use of subsidies in the area of licensed transport companies has once again shown

that in case of a company's failure, it has almost become a knee-jerk reaction to point to the auditor, despite the knowledge that a company has many bodies and the board of directors and executive board bear primary responsibility for ensuring that a company complies with statutory provisions.

Auditors' reputation project

Unfortunately, what the discussion about the auditing of subsidised transport companies has again revealed is the lack of knowledge among the broader public about the statutory tasks of an auditor. In reaction to this, the Council of EXPERTsuisse launched the "Relevance and reputation of auditors" project at the end of 2018. The objective of this project is to explain to the broader public by means of comprehensible core messages what the tasks of the auditor and other bodies are and, of course, also precisely which tasks are not the responsibility of the auditor.



Peter Ritter

Swiss-certified auditor, President of EXPERTsuisse, managing partner of Curia Treuhand AG

Tax challenges associated with the digitisation of the economy

Companies in the digital economy do business all over the world without a physical link to all the countries in which they operate, leaving these countries unable to tax them. This situation raises various questions, and Switzerland will not be immune to the international developments that unfold.

The international tax rules in force today date back to the last century. The key rules on international tax allocation are underpinned by an economic model based on companies having a physical presence in a particular state – be that in the form of a head office, a place of effective management or a permanent establishment. Some multinationals have used this state of affairs to set up structures that ensure the profits they earn are taxed in low-tax or zero-tax jurisdictions. Meanwhile, companies in the digital economy do business all over the world without necessarily having a physical link to all the countries in which they operate, leaving these countries unable to tax them.

BEPS

That is why the OECD has set up a project to combat the erosion of the tax base

and the shifting of profits ("Base erosion and profit shifting", BEPS). The BEPS project primarily targets tax planning strategies that exploit loopholes and differences between tax rules to make profits "disappear" or to shift them to countries where the company has little genuine activity. The main actions were published in 2015. Action 1 identifies the main difficulties that the digital economy poses for the application of existing international tax rules. It develops detailed solutions to address these challenges, taking a comprehensive approach and considering both direct and indirect taxation.

Roadmap

The OECD announced on 31 May 2019 that the international community has agreed a roadmap for addressing the tax challenges raised by the digital transformation and is committed to continuing its efforts to reach a long-term consensus-based solution by the end of 2020. The 129 members of the OECD/G20 Inclusive Framework on BEPS have adopted a programme of work setting out the steps to be taken to conclude a new global agreement to tax multinational companies, whether or not their activities are predominantly digital.

This programme is based on two main pillars. Pillar 1 will explore solutions for determining where and on what basis tax should be paid. It will determine what portion of profits could or should be taxed in the jurisdictions in which clients or users are located. Pillar 2 will explore the design of a system to ensure that multinational companies, in the digital economy and beyond, pay a minimum level of tax. This pillar will provide countries with a new tool to protect their tax base from profit shifting to low-tax or zero-tax jurisdictions. The discussion below relates only to Pillar 1.

Three proposals for Pillar 1:

1. User participation

This proposal, supported mainly by the United Kingdom, aims to review the existing rules on profit allocation with reference to the active contribution made by users. It would only apply to digital companies with platforms that gather user data. All these data transmitted by users contribute to the creation of value for the digital enterprise, so its profits must be allocated and attributed to the countries where the active and participatory users are located, regardless of the company's physical presence. The challenge is to define whether users ultimately create value and, if so, how much.

2. Marketing intangibles

This proposal, mainly supported by the United States, aims to review the existing rules on the allocation of international companies' profits with reference to client experience and loyalty. This proposal would apply to all types of commercial activities and thus recognise the value created by the company's market in a given country. All or part of the residual profit, i.e. profit from the company's non-routine activities, would be allocated to the country in which the company operates. This proposal would be quite broadly applicable. However, it entails a high degree of complexity.

3. Significant economic presence

This proposal, supported mainly by India, results directly from Action 1 of the BEPS report. It is based on an international company having a significant economic presence in a given country, e.g. measured by the sales generated. Such a presence would be deemed to exist where there is deliberate and sustained interaction with the country in question, established through digital technology. It would then be necessary to establish a common tax base between countries – a very significant challenge. Moreover, this proposal does not take into account intangible rights.

It should be noted that the European Union (EU) also intends to modernise member states' tax systems to adapt

them to the digital age. However, the Council has not reached an agreement on introducing an EU tax on digital services. Some member states, such as France, Spain, Italy, Belgium and the United Kingdom, have introduced or will introduce a specific unilateral digital services tax (DST), aimed at taxing on-line advertising services or the collection of user data. This can be at a rate of up to 3% of the income earned in that country.

What about Switzerland?

Switzerland is following the progress of the OECD's work and actively participating in it. As stated in the updated position of the State Secretariat for International Financial Matters (SIF) of 15 January 2019, Switzerland supports a thorough analysis to determine whether and how the rules on tax nexus and profit allocation should be adapted to the digital economy. The allocation of profits must be based on value creation and underlying economic activities. Switzerland is committed to a multilateral approach and a consensual solution. It is sceptical about unilateral measures. However, reaching an international consensus will require business to be consulted in good time and legitimate interests to be taken into account. Switzerland does not therefore plan to adopt temporary measures, such as the EU's proposed DST.

The digitisation of the economy is upending the way we consume and the way we work. It is challenging all our usual points of reference. Even tax rules will not escape this transformation: the digital revolution will also be fiscal! When will we replace our traditional direct and indirect taxes with a DST enabling all global electronic transactions to be taxed?



Denis Boivin

Lawyer and Swiss-certified Tax Expert,
Vice Chairman of EXPERTsuisse
Partner and Head of Tax and Legal
Advice, BDO SA

Digital transformation

Following the digitisation of business processes, a process that is still ongoing in various sectors, the next step has already begun: the digital transformation.

The dynamic in recent years has been largely characterised by the digitisation of existing service offerings and implementing them efficiently in digitised processes. The digital transformation goes one step further; it calls for a change not only in business processes but in the business models themselves, the scope of services and traditional value chains. The driving forces here are the new opportunities that arise from digitisation (e.g. new market participants) in addition to the social changes (e.g. new working environment) that are being advanced by digitisation.

The digital transformation affects many sectors and creates various challenges, as explained below.

Digitisation requires interdisciplinary cooperation among associations

At EXPERTsuisse, the topics of digitisation and the digital transformation are ubiquitous. All specialist areas address aspects of digitisation, be it cryptocurrencies and their valuation or data analysis in auditing.

The Digitisation Committee considers itself a link between the various specialist-driven initiatives. It aims to develop the fundamental basis for overarching topics, to monitor the trends affecting the industry and to work on behalf of the entire sector to make sure that the right framework conditions are established.

The Council's project on "Digitisation and transformation support" helps

member companies convert digitisation and transformation ideas into tangible operational changes and positive developments. The EXPERTsuisse abiliCor method, launched in the spring of 2019, plays a key role in this regard, as does the broad survey conducted in mid-2019.

IT organisation must be aligned with altered framework conditions

Fiduciary companies are also seeing a rise in the costs of operating their own IT infrastructure. On the one hand, this is due to steadily increasing security and data protection stipulations and on the other to increasing requirements for the flexibility of the infrastructure (home office, remote, availability independent of place and time) and the rising demands of clients and partners.

Cloud computing is a major challenge, as some innovative solutions are (or will be) only available as a cloud service, the cost of security is substantially lower with cloud solutions and the security level is simultaneously higher. However, the legal situation, in particular in the regulated area, is not yet clear enough that cloud solutions can be considered generally innocuous from a practical standpoint. EXPERTsuisse is currently clarifying the legal situation in coordination with other stakeholders. The Q&A on cloud computing that was created by the Digitisation Committee helps to identify the challenges and plan for the implementation of cloud services.

The digitisation of the most common interfaces in our sector (e.g. direct/indirect taxes, Suva, banks, insurance companies, etc.) require the increasingly complex management of access data: who has access, who can serve as a deputy, what happens when responsibilities change, when an employee leaves the company, etc.? Hopefully, the introduction of an electronic identity will simplify some things so that it will no longer be necessary to manage hundreds of pieces of access information.

Nevertheless, handling authorisations will create even greater challenges for the industry in future. With the belief that the software market will continue to address this topic, in particular for standard solutions for our sector, further efforts in this regard will depend on pending decisions about digital identity. EXPERTsuisse has begun to prepare itself to be able to support its members as they face these challenges.

Software solutions for the sector

With few exceptions, there is a broad range of software solutions for meeting the challenges within the sector. Because it believes that different companies have a variety of software requirements and that the individual member companies themselves are the ones who are best able to identify which products will give them the greatest competitive advantage, EXPERTsuisse does not favour or recommend any particular solutions.

Instead, EXPERTsuisse can add great value, in particular for smaller member companies, by creating transparency regarding the available software solutions and ensuring that there are preferential terms for EXPERTsuisse members. EXPERTsuisse has taken an important step to this end with the new concept of the industry partnership.

Standards enable more efficient data exchange

The Digitisation Committee of EXPERTsuisse is working with various manufacturers to ensure that products can enable the digitisation of value chains and inter-organisational cooperation – for example between the taxpayer, tax advisor and tax authorities.

To this end, the Digitisation Committee and the specialist areas of EXPERTsuisse are observing the development of various standards that affect the auditing and consulting sector and are working to ensure that the industry's interests are protected to the greatest extent possible. The standards for the tax declaration are being defined with

eCH and will shape the exchange and processing of data in the tax area over the coming years. Additional standards for the exchange of corporate data (e.g. XBRL) will further simplify the process, and a number of systems can be conveniently integrated via these data formats.

Trends impact the job profile and service portfolio

In 2019, key trends were identified which will impact the digital transformation and will now serve as a basis for assessing priorities in the development of the industry, the job profile and the Association. These are technological developments that will affect the sector (blockchain, cloud computing, artificial intelligence, etc.) as well as social developments that will have to be faced with digital means, among other things (new ways of working, cooperation networks, etc.).

With the rise of fintechs, or new service offerings from previous partners (banks, insurance companies, software providers, etc.), the industry's structures and service offerings will change (changes in the value chains). These will enable us to offer new services as a partner for our clients' fintechs. However, depending on fintechs' business models, there will also be cases in which fiduciary companies must face new competitors. Our profession will be able to successfully confront this competition with the help of constantly evolving skills.

The development of artificial intelligence is a fundamental technology which, together with big data, will be a key tool for our sector for automating processes and generating additional knowledge for our clients. This technology will become even easier to use in the coming years. The knowledge required to operate these systems will not be as largely reserved for IT specialists as it is today and will be possessed by experts within the industry in future. The know-how of professionals in our sector will be a decisive factor for parameterising systems to relevant factors and properly interpreting data.

This interdisciplinary knowledge will be crucial to this development and will strengthen our profession.

Summary

Digitisation will be followed by the digital transformation. All areas of the auditing and consulting industry will be required to adapt to the new reality. Furthermore, the sector will support the entire economy in the transformation.

The future harbours many unknown variables. EXPERTsuisse systematically addresses the topics relevant for the development of the sector and the job profile. This is the only way to build expertise in digital topics in order to successfully infuse it into the training and continuing education programme and the only way to ensure that employees are equipped with the tools necessary for a successful future.



Yves Riedo

Swiss-certified auditor, Chairman of the Digitisation Committee of EXPERTsuisse, partner at axalta Treuhand AG/axalta Revisionen AG

Important regulatory and policy matters

Within the Federal government and administration of Berne, EXPERTsuisse represents the interests of its roughly 9,000 individual members and its over 800 member companies (18,000 employees) and promotes the strength of Switzerland as a business location. The quality of its advocacy is making an impact in many areas.

EXPERTsuisse represents the auditing and consulting sector in all relevant national (e.g. economiesuisse, Employers' Association, allianz-denkplatz-schweiz) and international organisations (e.g. Accountancy Europe and the International Federation of Accountants).

The specialist and management committees of EXPERTsuisse regularly address industry and professional topics and define positions for statements and hearings. In its quarterly views

and reviews of the parliamentary sessions, the Association states its positions on selected items of parliamentary business that are of relevance to the profession. During the four sessions, representatives of EXPERTsuisse on the Political Advisory Committee meet members of Parliament (see page 35).

The following policy dossiers and position statements are of particular relevance to our profession, to our sector, or to economic policy.

Number of position statements over the last 5 years

2015	27
2016	19
2017	23
2018	19
2019 (up to June)	10

STAF: Adoption of tax reform and AHV financing brings legal certainty

After rejecting Corporate Tax Reform III, the Swiss people adopted the STAF (tax reform and AHV financing) proposal on 19 May 2019. EXPERTsuisse campaigned for the proposal and participated in the consultations and hearings, among other things.

Adoption of the proposal restores companies' legal and planning security. It is now clear how the abolishment of corporate privilege will be governed by law and which replacement tax tools will be available. This has made it possible to establish a corporate tax law that is both attractive and EU-compliant for the coming years.

Based on the reform, which will take effect in early 2020, EXPERTsuisse has launched regional continuing professional development offerings entitled

"Implementation of the tax reform (STAF) for SMEs".

Revision of company law: EXPERTsuisse advocates balanced corporate governance

The revision of company law centres on implementing what is known as the Minder initiative, which requires the disclosure of the remuneration of directors and officers of companies listed on a stock exchange and prohibits joining bonuses where there is no evidence that they compensate for any financial disadvantage as well as banning compensation for non-compete clauses without a sound commercial basis. In its 2019 summer session, the Council of States (as second Chamber) decided to limit the implementation of the Minder initiative to the adoption of provisions of the ordinance in law.

In addition, guidelines are to be set for the representation of both genders in the management of large, listed companies – 30% women for the board of directors and 20% women for the executive board. Both the Council of States and the National Council comply with these guidelines. However, under the Council of States' current proposal a transition period of five years will apply to boards of directors and ten years to executive boards. Moreover, shortfalls will not result in sanctions and instead a policy of "comply or explain" will apply.

During the summer session, EXPERTsuisse successfully advocated for a) no tax disadvantages to be applied in the introduction of the capital fluctuation margin (net approach – i.e. taxes are only applied once), b) a tightening of Art. 725b, para. 4 Draft CO, under which notification of the judge in case of over-indebtedness may only be abstained from if there is a prospect of restructuring

in case of a subordination of priorities, and c) the provision proposed by the Swiss Federal Council on differentiated solidarity (Art. 759 Draft CO) to be reincorporated into the proposal. It is important that the roles and responsibilities of boards of directors and auditors are also clearly defined with regard to liability.

The National Council will re-examine the proposal in the 2019 autumn session. EXPERTsuisse supports the new, amended proposal of the Council of States. It is high time that the revision of company law is finally brought to a practical conclusion.

Corporate responsibility initiative and counterproposal meet with criticism

The aim of the corporate responsibility initiative (CRI) is to increase the liability of Swiss companies for human rights violations and environmental damage abroad. Under the initiative, Swiss companies would be actionable in Switzerland for the infractions of foreign subsidiaries and key suppliers.

A majority in the Council of States considers the regulation unnecessary and harmful and therefore rejected both the counterproposal and the initiative in the spring session. However, because the National Council decided in the 2019 summer session to uphold its counterproposal, the Council of States must now vote again (likely in autumn 2019). If the counterproposal is adopted unchanged, the initiative committee has announced that it will withdraw the initiative.

EXPERTsuisse rejects the CRI, which is problematic for the financial and business centre, and continues to be critical of any counterproposal. Should Parliament nevertheless approve an indirect counterproposal, then the following points should be considered:

- Similar to the requirements in the EU, the measures should be limited to a sustainability report without the introduction of a CMS.

- For the purpose of a release from liability, a potential external audit of compliance with the corresponding reporting guidelines should be carried out with reasonable assurance.
- This mandate does not constitute an additional task of the statutory auditor within the mandate to audit the financial statements.
- A consistent liability rationale must be assured. The commissioned auditor and/or audit firm cannot be held liable for any failures of companies to comply with relevant provisions on the protection of human rights and the environment abroad.

Subsidy law audits: key clarification of the role and responsibilities of the auditor

The Federal Office of Transport (FOT) is planning to introduce a new supervisory/audit concept, as its previous audits have been completely inadequate. Despite a massive staff increase at the FOT, it will be necessary for external auditors to act as an extension of the FOT by providing support on the basis of special mandates so that it can fulfil its future statutory tasks, which have remained unchanged for years.

In connection with the “Postbus” affair, the Federal Office of Transport (FOT) created a mixed working group in which the Association of Public Transport (VöV) and EXPERTsuisse are both represented. Discussions are being held with the FOT and the VöV within this framework on responsibility and controls, as well as on ensuring the proper use of subsidies in the area of public transport. In the meantime, the FOT has communicated its basic ideas for a modified supervisory concept for subsidised areas of public transport. It was stipulated that the main responsibility for ensuring the proper use and accounting of subsidies remains with the transport companies themselves.

In consultation with EXPERTsuisse, the FOT would like to define audit procedures that companies entitled to compensation must commission from

an external auditor. The details of the audit procedures are still being worked out. A pilot programme for the new supervisory concept is expected to be implemented as early as 2020 with the involvement of audit professionals.

FINMA regulation / dual system of supervision: supervisory control gone astray

FINMA revised Circular 2013/03 “Auditing” and put it into effect at the beginning of 2019. Pursuant to the Circular, supervisory activities are to be made more risk-oriented by ensuring that supervisory tasks are increasingly performed within the scope of case-related interventions by FINMA-appointed auditors. Upon request, the audit cycle for smaller institutions will now only be every two or three years. Areas with moderate risk will only undergo a regulatory audit every six years.

EXPERTsuisse spoke out against the planned changes as FINMA’s primary goal of reducing costs would not be achievable without a massive reduction in quality and high uncertainty – for example with regard to the frequency of audits. Unfortunately, our concerns were not taken into account. In 2019, EXPERTsuisse is working to revise Swiss Audit Notice 70 “Regulatory audits” in order to clarify various pending questions.

Global Forum / elimination of bearer shares: EXPERTsuisse criticises short transitional periods and penal provisions

Parliament has decided to amend Swiss law in order to implement the recommendations of the Global Forum (entity of the OECD) on transparency and the exchange of information for tax purposes. Among other things, this will result in the automatic conversion of bearer shares into registered shares (except in listed companies) once the new law takes effect. Bearer shares are anonymous and easily transferable, which is why they can be readily misused for tax evasion and money laundering.

In addition, a new reporting obligation will also be introduced: individuals who acquire a threshold value of 25% of the share capital or voting rights must report this to the company within 18 months. This also applies to existing bearers whose shares are converted. Anyone who fails to report their holdings will not only lose their shareholder rights but will also incur a fine for wilful disregard of the reporting obligation. For its part, the company must maintain a list of reported beneficial owners.

The elimination of bearer shares in particular was met with sharp criticism from industry associations and sparked a heated debate in Parliament. However, other solutions, such as the preservation of existing bearer shares, would not meet the requirements of the Global Forum. In the consultation and hearing, EXPERTsuisse sharply criticised the excessively short reporting period and permanent loss of shareholder rights in case of failure to report within months. At least Parliament introduced a passage pursuant to which registration can be requested in court within five years. However, the penal provisions regarding the obligation to report and maintain a list, which were criticised by EXPERTsuisse, remained in the proposal. The new provisions are expected to enter into effect at the beginning of 2020.

Planned amendment of the AMLA: EXPERTsuisse rejects an expansion of the AMLA to include consultants

The Swiss Federal Council opened its consultation on the amendment of the Anti-Money Laundering Act (AMLA) on 1 June 2018. In future, additional professional groups and consulting activities are to be included in the scope of the AMLA. In accordance with the Federal Council Dispatch, consultants would be required under the AMLA not only to observe due diligence and audit obligations, but also reporting obligations. However, the measure is only intended to comprise services for domiciliary companies and trusts.

In principle, EXPERTsuisse supports the efforts to combat money laundering and the financing of terrorism, but rejects the new due diligence obligations for consultants. An expansion of the scope of the AMLA to include this professional group is alien to the system, in particular because consultants generally do not have access to their clients' assets.

The expansion of the scope of the AMLA to include consultants results in increased incompatibility between general consulting services and audit firms' authorisation to carry out regulatory audits under financial market law. EXPERTsuisse considers this constitutionally problematic.

Parliament is expected to examine the proposal for the first time in the second half of 2019. It is not expected to take effect until the start of 2021 at the earliest. EXPERTsuisse will continue to monitor the issue.

Data protection: GDPR also affects many Swiss companies

The EU General Data Protection Regulation (GDPR), which took effect in May 2018, also affects many Swiss companies as they have clients or offer services in the EU. It involves various notification and reporting obligations as well as the duty to designate a representative in the EU or to create a list of processing activities.

Switzerland is in the process of revising its Data Protection Act to bring it in line with technological developments and to ensure its consistency with EU legislation, thus safeguarding Swiss businesses' access to the market. Due to the complexity of the matter, Parliament decided to split up the proposal and initially approved the first part (adaptation in line with EU Directive 2016/680, which belongs to the Schengen Agreements and which must be implemented by a set deadline). This ensures that Swiss companies can exchange data with companies in the EU. However, the second part (total revision

of the Data Protection Act) is not intended to be delayed and is expected to be re-examined in the 2019 autumn session.

EXPERTsuisse is making the case that the Swiss Data Protection Act should not include an unnecessary Swiss finish and that compatibility with the GDPR should be simultaneously ensured. Furthermore, there are other highly relevant industry-specific topics, including the handling of data in collaboration with support staff/third parties and with respect to the use of cloud services. EXPERTsuisse is also lobbying for the sector in these matters.

Despite economic concerns, Parliament is standing by wage controls

From mid-2020, companies with more than 100 employees will be required to perform internal wage analyses. These wage analyses must be reviewed by an independent party, and employees are then to be notified of the results. Companies may commission an audit firm or employee representatives for this purpose. Should the wage equality analysis show that there is wage equality, the corresponding employers are released from any further duty of analysis. EXPERTsuisse is currently clarifying issues surrounding the audit assignment with the Federal Office of Justice and the Federal Office for Gender Equality.

Education: unilateral strengthening of higher vocational schools is very dangerous

EXPERTsuisse rejects the Fetz motion calling for the "Strengthening of higher vocational schools". It is difficult to understand why higher vocational schools only want to combine the advantages of the vocational and academic world for themselves without adhering to the other rules of the respective pillars of the Swiss educational system. It would be preferable for higher vocational schools to consistently position themselves as a pillar of higher vocational

training, thus strengthening the Swiss educational system as a whole.

- The Fetz motion would unilaterally favour higher vocational schools at the expense of the other pillars of the Swiss educational system.
- Specialist training courses (auditor, tax expert, etc.) and higher vocational schools are components of the higher vocational training system.
- Higher vocational training is characterised by a strong practical and sector-specific focus and therefore differentiates itself from universities, which are more academic. The focus on practice and industry-specific learning is crucial to higher vocational training.
- Higher vocational schools have a positioning and identity problem within the higher vocational training system.
- The positioning problem of higher vocational schools is evidenced by their aspiration to become a “technical college light” and by the marginal influence of industry associations on the higher vocational school system.
- The desire of higher vocational schools to replicate the characteristics of the university system is reflected by the Fetz motion, among other things. Recognition for the respective institution is a feature of the university sector. The Fetz motion would result in a commingling of higher vocational training and universities.
- As part of higher vocational training, higher vocational schools should increasingly assume the characteristics of the higher vocational training system. This means: no institutional recognition, an introduction of direct

financial support, an elimination of decentralised examinations, the introduction of centrally and nationally implemented examinations, a high level of integration among industry associations and a classification of diplomas within the national qualification framework (even for post-graduate studies).

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Labour Act reform: EXPERTsuisse welcomes the broadly supported solution

Today, anyone who wants their work to be client-oriented, mobile and flexible soon comes up against the Swiss Labour Act, which has been in force for over 50 years, for example when they want to read and answer e-mails at the weekend or spend an evening preparing for a meeting the following morning. For this reason, it is crucial that tried-and-true working and living arrangements (including a balanced work and family life) are put on a solid legal footing. To this end, Member of the Council of States Konrad Graber submitted a Parliamentary initiative for a Labour Act amendment that gives managers and specialists the ability to structure their work routine more flexibly and to arrange their working hours more freely without doing more work over the course of an entire year.

The initiative is currently being considered by the Council of States’ Economic Affairs and Taxation Committee (EATC). The EATC is now making a number of new proposals in this regard:

- The scope of the new annual working time model will be limited to managers and specialists who earn at least CHF 120,000 or have a higher professional qualification.
- The model is subject to the agreement of the affected parties or the employee representatives of the corresponding company.
- Employees may not work more than 67 hours per week and annual working time must be distributed over at least 40 weeks.
- Employers are responsible for ensuring the protection of employees’ health under this model, and this is no longer an optional provision but a mandatory one.
- Sunday work that is performed at the employee’s own discretion must be carried out off site.

A modern working world calls for a modern Labour Act – and healthy companies rely on healthy employees. This has been the opinion of allianz denkplatz schweiz since 2016, when it was created by EXPERTsuisse. What’s new is that an increasing number of groups and representatives from all parties now share this view.

You can find further information about this topic at www.allianz-denkplatz-schweiz.ch.

Annual conferences

EXPERTsuisse Auditing Conference 2020

25.06.2020



The conference for accountants is held annually and features talks and presentations on a current issue from various points of view. These are followed by panel discussions in which experts from the worlds of business and academia, as well as practising accountants, present their views and discuss future possible developments and their potential impact on the profession.

EXPERTsuisse Tax Conference 2020

05.11.2020



The latest tax developments as seen by officials, academics and practitioners: share ideas with everyone interested in the development of Swiss tax law.

EXPERTsuisse Fiduciary Conference 2020

12.05.2020



Fiduciary practitioners get together for an informal sharing of ideas and experience: this includes talks and panel discussions on current issues facing fiduciary practitioners day to day and on matters of major potential importance in the future.

EXPERTsuisse Annual Conference 2020

15.09.2020



Speakers from the business world, government authorities and policy-makers introduce and discuss issues and trends of importance to accountants and tax and fiduciary experts.

Further information about the continuous training and development available can be found at www.expertsuisse.ch/continuous-professional-development

Selected EXPERTsuisse publications



**Schweizer Handbuch der
Wirtschaftsprüfung (HWP) –
Swiss Manual of Auditing**

HWP – “Accounting and financial
reporting” volume

HWP – “Ordinary audit” volume

HWP – “Limited audit” volume

HWP – “Other audits” volume

HWP – “Financial services,
occupational pensions and public
authorities” volume



2019 Fiduciary Almanac

The reference volume for
corporate and fiduciary
practice with the key facts
and figures about Swiss
fiduciary business

EXPERTsuisse member
companies have the option
of adding their own cover



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Innovative elements of training and continuing professional development

EXPERTsuisse has implemented new value-adding projects in the training programme for tax experts and auditors as well as in continuing professional development.

The training programme for tax experts offers an additional module in cooperation with the newly formed employers' advisory committee: "Current affairs". This course offers lectures on current issues in the Swiss and international tax system. The high level of participation among students proves that there is great demand for topical issues in taxation to be addressed.

The curriculum for the training programme for auditors has introduced the new subject of "Data analysis". This is a warranted and important addition, as the ability to handle large volumes of data is an increasingly important skill for current and future auditors. The three-day "Data analysis" teaching session came about in a unique manner – the lecture notes, case studies and solutions were developed in cooperation with the data analysis experts of member companies.

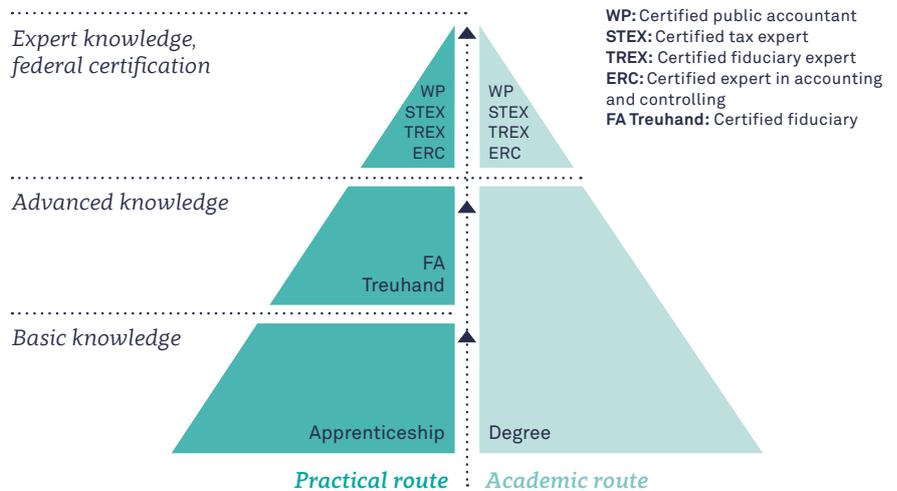
There are two new features in the training methodology. Firstly, we have enabled lectures to be streamed live, allowing students to take the class on site or via a live streaming platform. Secondly, the instruction and federal examinations are characterised by a comprehensive definition of competency. As a result, this year's oral examinations are increasingly testing for key specialist skills in addition to attitudes (e.g. independence, scepticism, solution-oriented approach). This concept of competency is a product of the highest-possible classification of the auditor's training within the National and European Qualification Framework (level eight of eight).

Additional seminar offerings were added to the already extensive continuing professional development programme in 2019, with 30 new seminars being added in French-speaking Switzerland alone, for example. At a methodological level, EXPERTsuisse is striking a new path with the development of the first e-learning course for continuing professional development and is thus allowing learning to take place independently of time and location in both training and continuing professional development.

Developing skills is the best way to secure the future – and EXPERTsuisse is supporting the effort.

Developing skills is the best way to secure the future – and EXPERTsuisse is supporting the effort.

The twin track to qualification as an expert



Top 10 of well over 100 diplomas and professional examinations (based on number of graduates)

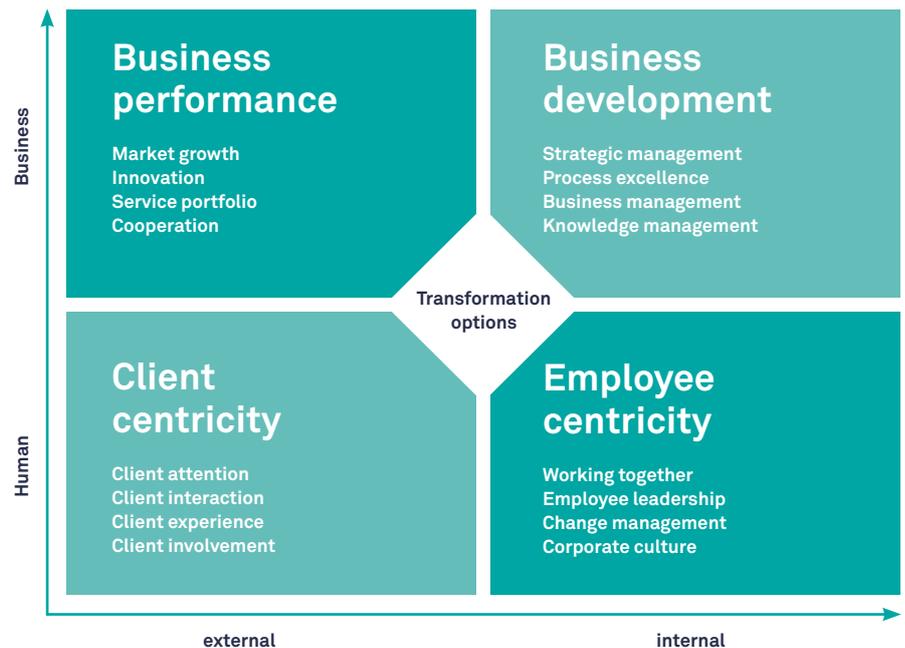
- | | |
|--|--|
| 1. Certified Auditor | 6. Certified Real Estate Agent |
| 2. Certified Sales Manager | 7. Certified Marketing Manager |
| 3. Certified Expert in Accounting and Controlling | 8. Certified Tax Expert |
| 4. Certified Medical Masseur | 9. Certified Structural Engineering Supervisor |
| 5. Certified Fiduciary Expert | 10. Certified Financial Analyst and Asset Manager |

Source: SERI (State Secretariat for Education, Research and Innovation), 2018

EXPERTsuisse abiliCor – support for digital transformation

EXPERTsuisse abiliCor provides member companies with a methodology for digital transformation. As part of its digitisation initiative, EXPERTsuisse has launched online tools, an event series and a network of transformation coaches.

The contents of the EXPERTsuisse abiliCor methodology are based on the following reference framework:



The EXPERTsuisse project on “Digitisation and transformation support” focuses on smaller member companies in particular. In addition to the creation of specific working tools, a methodology was designed in collaboration with abiliCor, a spin-off of the University of Applied Sciences of Northwestern Switzerland (Fachhochschule Nordwestschweiz), to support the digital transformation of companies in the fiduciary industry.

The EXPERTsuisse abiliCor methodology involves planning and implementing the transformation process in a targeted manner following a thorough analysis. The combination of online tools, workshops and support from transformation coaches within a structured framework allows individual company needs to be met and change to be approached in a structured manner.

The EXPERTsuisse abiliCor process consists of four phases:

Phase 1: Discovery

An online tool is used to assess the company’s current situation and identify necessary steps. Industry-related trends are available for this purpose, which determine the areas in which action is required.

Phase 2: Orientation

In a full-day workshop, a further tool is used to follow up on the results of phase 1, and priority courses of action are derived from the combination of the various options.

Phase 3: Navigation

In a half-day workshop in the company, the courses of action are fleshed out, and their specific implementation is planned with a coach from the network of EXPERTsuisse.

Phase 4: Implementation

The measures are implemented in the company, with the optional support of a coach from the network.

Further information about the EXPERTsuisse abiliCor offering can be found at: www.expertsuisse.ch/abilicor

Modern labour law for a modern working world

Nowadays, many managers and specialists do not work on a strict schedule. They have rarely ever done so and will do so less and less going forward into the future. The individuality of these employees must be better catered to both today and in future. This can be achieved with unique annual working time models and modern health protection.

In reality there is not a strict dividing line between intrinsically motivated self-employed people on the one hand and extrinsically motivated employed people who do not actually enjoy their work and must be protected from exploitation on the other hand. In addition, there is at least one major middle area comprised of very independently thinking

and acting employees, “self-employed employees” so to speak. They account for around 20% of employees and are highly qualified, well-paid, influential people. For a long time, this third category was not identified or recognised. Thanks to the efforts of allianz denkplatz schweiz, however, in many places there has been a change in awareness in this regard over the last three years.

Pursuant to the Council of States’ Economic Affairs and Taxation Committee meeting of 2 May 2019, the first broadly supported proposal has been submitted for the introduction of a unique annual working time model in conjunction with modern health protection. With intermittent modernisation of labour

law it is thus possible to stay abreast of social developments.



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“Because just pulling over is not an option ...”

Crashes are not caused so much by failed actions as by failure to take action. This not only applies up in the air, but down on the ground as well. We can only take action if we accept the situation as it is. Hesitating isn’t taking action. Taking action means accepting responsibility. This requires courage because we’re afraid of making the wrong decisions. You can draw an analogy here between aviation and business too: companies and planes don’t crash because of an individual’s mistake, but because nobody sees the mistake. Or wants to see it. One mistake thus leads to the next, things snowball and the situation gets increasingly critical, triggering a dangerous chain of events.

I’m addressing the subject of mistakes because most people avoid it like the plague. I’m doing so because it is only

through our mistakes that we can really get to know ourselves. There is only one reason why flying is so safe today – every crash is scrutinised and analysed to ensure that the same mistake isn’t repeated.

What pilots and knowledge workers have in common is that they’re always being challenged to come up with a response. That’s what RESPONSibility is all about. And there’s something else they have in common – they rely on their teams when they need to formulate responses. We are all in the same boat pulling in the same direction and our crew holds up a mirror to our mistakes. That’s why I recommend putting your trust in your team. You have to have confidence. Yet another term that takes us far outside our comfort zone. But if I have learned one thing from all the tricky situations I’ve been in up

there above the clouds, it is that personal growth always takes place when we’re taken outside our comfort zone.



Philip Keil

Germany’s leading expert on cultivating a positive error culture. He ranks internationally among the TOP100 Excellent Speakers and is well known from his television appearances as a subject specialist.

EXPERTsuisse is characterised by diversity and agility



The EXPERTsuisse team: Over 75 % women, around 50 % part-time workers, broad age mix.

EXPERTsuisse is an association for industry, experts and professionals. Regional and specialist work is largely carried out by professionals working in their own fields and contributing to the association on a part-time basis. The service business of the association is overseen by an operational team of around 40 employees and generates revenues of about CHF 20 million. This operational team is characterised by targeted diversity with regard to skills, age and gender and by agility. Role- and skill-based collaboration enhances the benefits for all the various dialogue partners.

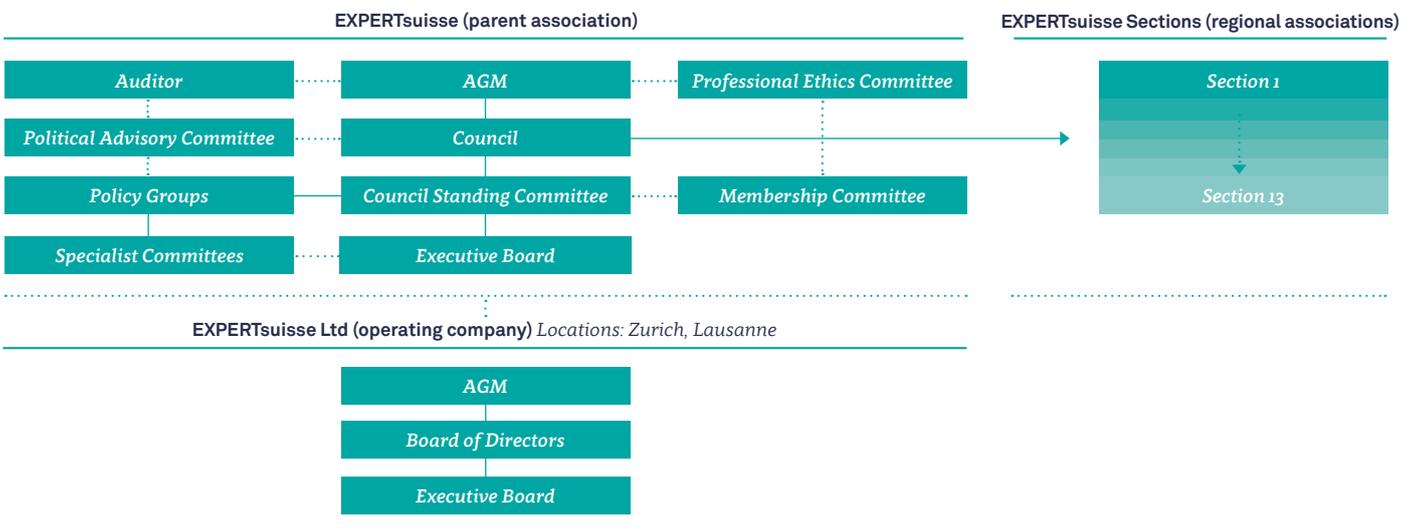
In addition to the operational team, the association has a number of manage-

ment and specialist committees. Important elections are conducted and fundamental decisions taken at the Annual General Meetings of the parent association. The Council functions as an integration platform, bringing together the perspectives of the specialist areas, sections and member companies. The Council Standing Committee carries out the overall strategic management of EXPERTsuisse. The operating company is wholly owned by the EXPERTsuisse Association.

There are various committees in the specialist areas, in which the part-time professional contributors to the Association address the different specialist topics. The president of each specialist

area is also the chair of the corresponding policy group. The policy groups do preparatory work on policy issues affecting the profession/sector for the Political Advisory Committee, which represents the interests of the profession and the sector.

The Membership Committee (responsible for new members and changes in membership) and the Professional Ethics Committee (responsible for handling violations of the Code of Conduct and Professional Rules) are key elements in the overall governance of EXPERTsuisse.



Honouring our responsibility – EXPERTsuisse's committees

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Vice-Presidents

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Romer Thomas

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Caneda José

Chapuis Benjamin

Ettlin Erich

Faoro Bruno

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(until 25.09.2019)

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Gentsch Daniel

Hürsch Marco
(until 19.09.2019)

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Klauser Marius (Secretary)

Koller Thomas

Lüthi Marianne

Mattig Claudia

Meier Claudia

Moro Claudio

Moser Camille
(appointed from 19.09.2019)

Nay Martin

Oesch Luc (until 19.09.2019)

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Pfister Stefan

Prosperi Sandro

Rickert Philipp

Riedi Andreas

Rösch-Rütsche Stefan

Rouiller Martine

Santschi Urs
(until 25.09.2019)

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Savoia Reto

Schiesser Werner

Schönauer Rolf

Siegrist Gerhard
(appointed from 19.09.2019)

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Tinguely André

Vocat Vincent

Wassmer Jean-Luc

Züger Thomas

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Vice-Presidents

Boivin Denis

Romer Thomas

Members

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Mattig Claudia

Pfister Stefan

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Ritter Peter

Vice-Presidents

Boivin Denis

Romer Thomas

Members

Klauser Marius

Mattig Claudia

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Members

Ceresola Sergio

Kleibold Thorsten

Vonlanthen Michael

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Faoro Bruno

Fawer Patrick

Gantenbein Susanne

Hürsch Marco
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Mattig Claudia

Meier Claudia

Moser Camille
(appointed from 19.09.2019)

Oesch Luc (until 19.09.2019)

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Riedi Andreas

Rouiller Martine

Siegrist Gerhard
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Tinguely André

Wassmer Jean-Luc

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(until 25.09.2019)

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Brügger Pascal

Cheseaux Anne

De Stefani Fabrizio

Dévaud Tiffany

Dolensky Christophe

Ferrari Giuseppe
(appointed from 25.09.2019)

Fey Manfred
(appointed from 25.09.2019)

Gaudin Raphael
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Godet Philippe
(appointed from 25.09.2019)

Heidegger Moritz

Heiniger Oskar
(until 25.09.2019)

Hürsch Marco
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Knecht Jörg

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Lanfranchi Orlando

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Plozza Hanspeter
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Rohner Maryann
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Safarik Frantisek J.
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Schäfer Achim

Schönenberger Roger
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Spieß Dominik
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Stern Marc
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Stirmimann Sonja
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Wenger Willy

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Ettlin Erich

Feller Olivier

Graber Konrad
(up to and including the
2019 autumn session)

Schmid Martin

Schwander Pirmin

Walti Beat

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Public Affairs Secretary

Ettlin Erich
Head of Public Affairs

Inderkum Hansheiri
Senior Advisor
(up to and including the
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Director of EXPERTsuisse

Ritter Peter
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Kleibold Thorsten
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Marty Lukas

Miolo Alessandro

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Schaub André

Zanolari Gianmarco

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Jeger Matthias

Ketterer Daniel

Michel Christoph
(from 09.07.2019)

Nay Martin

Ruprecht Roland
(until 09.07.2019)

Schaad Martin
(from 09.07.2019)

Steiner Andreas
(Technical Secretary)

Zahno Marie-Blanche

Zemp Reto (until 09.07.2019)

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Arnet Marc

Gisler Hanspeter

Matter Urs

Rohrer Claude

Schmidheiny Urs

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Zanolari Gianmarco

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Billeter Martin

Bruder Jörg

Herzog Michael

Huissoud Michel

Markwalder-Moser Iris

Moro Claudio

Schwab-Gatschet Andreas

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Pistalu Teodor A.

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Klauser Marius

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Frey Raymond

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Pignat David

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Traber Stefan

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Schaller Patrik

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Sommer Johann

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(until 20.05.2019)

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Members

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(from 20.05.2019)

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 Schenkel Markus
(from 01.09.2019)

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Klauser Marius

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Specialist Committee on Taxation
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* Past Presidents

Successful effort on behalf of the auditing and consulting sector and sustained economic strength

Martin Schmid and Olivier Feller discuss tax matters with Erich Ettl.



Erich Ettl talks to the Chairman of the FDP parliamentary party, Beat Walti, and the Chairman of the SVP parliamentary party, Thomas Aeschi.



Martin Schmid, Konrad Graber and Pirmin Schwander discuss stock corporation law reform with Peter Ritter and Marius Klauser.



Konrad Graber discusses labour law reform with Marius Klauser, Erich Ettl and Peter Ritter.



The Political Advisory Committee of EXPERTsuisse* meets at every session in Berne; it also works together with other politicians on individual dossiers.

* Standing from left to right: Peter Ritter, Association President; Martin Schmid (FDP), Member of the Council of States; Thomas Aeschi (SVP), Member of the National Council; Erich Ettl (CVP), Member of the Council of States; Marius Klauser, Association Director. Seated from left to right: Pirmin Schwander (SVP), Member of the National Council; Beat Walti (FDP), Member of the National Council; Konrad Graber (CVP), Member of the Council of States; Olivier Feller (FDP), Member of the National Council.

Zürich

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