



# Diploma supplement

## 1. Information identifying the holder of the qualification

- |                    |                         |
|--------------------|-------------------------|
| 1.1 Family name(s) | Catalano                |
| 1.2 First name(s)  | Joseph François Georges |
| 1.3 Date of birth  | 01.04.1968              |
| 1.4 Student number |                         |

## 2. Information identifying the qualification

### 2.1 Name of qualification and awarded title

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

Diplomierte Expertin/Diplomierter Experte in Rechnungslegung und Controlling  
Expert/-e diplômé/-e en finance et controlling  
Esperta/-o diplomata/-o in finanza e controlling

### 2.2 Main field(s) of study for the qualification

Swiss and international financial reporting, controlling, corporate finance, taxation

### 2.3 Name of awarding institution

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

### 2.4 Name of institution administering qualification

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

### 2.5 Language(s) of instruction/examination

German or French or Italian

## 3. Information on the level of the qualification

### 3.1 Level of qualification

**National Qualifications Framework for Vocational and Professional Qualifications: Level 8**  
**European Qualifications Framework: Level 8**  
**Tertiary-level qualification (professional education)**  
(see point 8. Information on the national education system)

### 3.2 Length of programme

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



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

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

### 3.3 Access requirements

- a tertiary-level qualification awarded on the basis of the Chartered Professional Examination (CPE) and five years of work experience in a relevant field; or
- a tertiary-level qualification awarded on the basis of the Higher Chartered Professional Examination (HCPE) or by a College of Higher Education and three years of work experience in a relevant field; or
- a tertiary-level qualification awarded by a higher education institution and two years of work experience in a relevant field.

Within the scope of the examination regulations, "work experience in a relevant field" is defined as qualified work experience in financial reporting and controlling.

If an applicant is listed in the central register of convictions for any crime that may be relevant to this examination, his or her application will be rejected.

## 4. Information on the contents and results gained

### 4.1 Mode of study

Federal examination

### 4.2 Qualification requirements

Holders of this qualification are specialists at the highest level. They possess a wide range of skills and work in all areas of financial and operational accounting, national (Swiss Code of Obligations, Swiss GAAP FER accounting recommendations) and international (IFRS) financial reporting, the preparation of consolidated financial statements, controlling and corporate planning, taxation, financial management, business valuation, organisation and information technology, as well as in general operational and economic areas. They possess strong analytical and conceptual skills and think strategically.

Due to their thorough theoretical training and their many years of practical experience, holders of this qualification are able to assume management functions at a high level. With further training, they can also assume managerial and advisory functions in related fields, e.g. in corporate finance or taxation matters, trust businesses or as certified audit experts.

### 4.3 Qualification details

Holders of this qualification:

- design and manage accounting and reporting within a company in accordance with relevant national and international standards (Swiss Code of Obligations, Swiss GAAP FER, IFRS);
- are able to introduce, prepare and evaluate clear consolidated financial statements for an international group of companies;
- are familiar with key controlling systems and cost accounting systems and can set up, introduce, and evaluate such systems for the company, as well as provide training for these systems;
- are responsible for setting up and developing the company's strategic, operational and tactical planning, and do so using all of the relevant instruments available;
- can methodically determine and evaluate the company's risks and are responsible for introducing and managing the internal control system;
- design and operate the management information system and are responsible for segment accounting and for conducting and interpreting business analyses (e.g. key performance indicator systems, special accounts, statistics);
- are business experts and can advise management when dealing with special issues;
- are responsible for conceptually designing the company's IT accounting and controlling solution;
- can assess the tax effects of operational activities and business decisions on a national and international level;
- can conduct and analyse business valuations according to recognised procedures and support M&A transactions;
- are familiar with the basic principles of financial management and can employ financial instruments.

#### 4.4 Grading scheme, grade distribution guidance

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

#### 4.5 Overall classification

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

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

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

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

#### 5.2 Professional status

This qualification entitles the holder to use the legally protected title 'Diplomierte Expertin/Diplomierter Experte in Rechnungslegung und Controlling - Expert/-e diplômé/-e en finance et controlling - Esperta/-o diplomata/-o in finanza e controlling'.

Holders of this qualification can be employed in small, medium and large businesses in the private sector, in public companies and in the public administration. They work in a wide range of capacities and take on various management positions such as:

- CFO, Financial Manager, Commercial Manager, Treasurer
- Head of Consolidated Financial Statements and/or Corporate Planning
- International Controller, financial reporting manager
- a management position in the trust sector, certified audit expert
- a management position in the public administration

### 6. Additional information

#### 6.1 Additional information

#### 6.2 Additional information sources

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

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

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

### 7. Certification of the supplement

This diploma supplement refers to the following original documents:

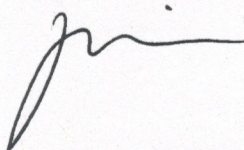
- Ordinance of 27 August 2014 on the National Qualifications Framework for Vocational and Professional Qualifications (NQF-VPQ-O, SR 412.105.1);

- Examination rules, profession no.: 68332, version 16 February 2010

State Secretariat for Education, Research and Innovation, SERI

Deputy Director

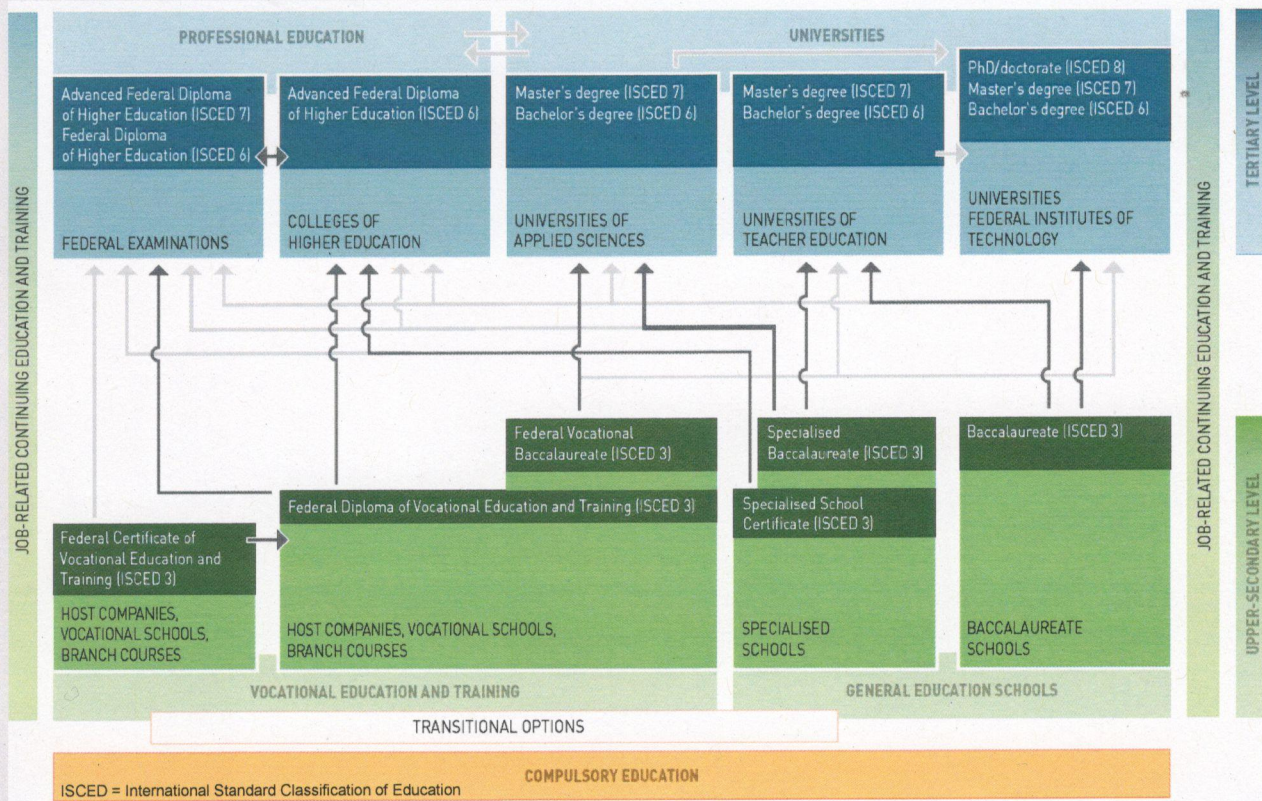
Josef Widmer



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

## 8. Information on the national education system



### Tertiary-level professional education

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

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

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

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

### Swiss education system

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

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