



# CAS Corporate Accounting according to Swiss Local GAAP (OR, FER) and IFRS

Financial Reporting and Practical Application



# Next Level: Expertise in Financial Reporting

## Description and Conception

The requirements for financial reporting are becoming increasingly complex. Today, companies must comply with multiple accounting standards simultaneously in order to meet the needs of various stakeholders. With the CAS, you will deepen your specialist knowledge in a targeted and practical manner. You will gain a sound understanding of the key accounting standards and their application – from individual financial statements to group reporting, and from recognition and measurement to consolidation. Do you enjoy analysing data and want to improve reporting skills for Swiss and international companies? Then this is the right course for you.

## Learning Objectives

Upon completion of this CAS, you will have a sound understanding of the most important accounting standards and their application in practice.

- You will understand the OR, Swiss GAAP FER and IFRS reporting frameworks.
- You will be able to assess recognition and measurement issues in accordance with all relevant standards.
- You will analyse differences between individual and consolidated financial statements.
- You will apply consolidation principles.
- You will prepare notes and reporting packages.
- You will understand transformations between accounting standards.

## Steckbrief

- Title/Degree: Certificate of Advanced Studies (CAS)
- Number of study days: 18
- Schedule: according to website
- Number of ECTS credits 12
- Proof of competence: case study incl. presentation
- Cost: CHF 8,500
- Study location: Schwarztorstrasse 48, 3007 Bern
- Next session: each autumn semester

## Topics

### Fundamentals of Financial Reporting

- Introduction to CO, FER and IFRS; separate vs. consolidated financial statements; tax accounts
- Objectives and scope of financial reporting in Switzerland
- Classification and comparison of accounting standards

### Recognition, Measurement & Accrual

- Recognition criteria and measurement models
- Fair value, historical cost and impairment
- Accruals under CO, FER and IFRS

### Assets (Current & Con-current Assets)

- Inventories (cost of production, impairment test), receivables (allowances for doubtful debts, credit risks), cash & cash equivalents & financial instruments
- Property, plant and equipment: recognition, measurement, depreciation and impairment, impairment tests
- Specific features under CO, FER and IFRS

### Leases & Intangible Assets

- Lease accounting (lessee and lessor)
- Intangible assets: recognition, measurement and amortisation
- Goodwill: amortisation and impairment tests

### Financial Instruments, Equity and Debt, Taxes

- Financial instruments: classification, measurement and risk assessment
- Provisions and liabilities, equity structure, reserves and dividend policy
- Deferred taxes, temporary differences, accounting under standard comparisons (CO, FER, IFRS)

### Consolidation, Reporting & Practice

- Consolidated financial statements: First-time and subsequent consolidation, preparatory measures and eliminations
- Notes, disclosure requirements, reporting, KPIs and financial analysis
- Case studies: Separate and consolidated financial statements, PPA, interfaces with controlling and taxation, ESG

## Contact

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