

List of generally recognised accounting standards

According to Art. 51 para. 2 FINSO, the reviewing body shall maintain and publish a list of accounting standards generally recognised by it.

The following lists the accounting standards recognised by the Prospectus Office.

Accounting standard	Comment	Only claims
Code of Obligations	Only for companies with registered office in Switzerland	
Harmonised Accounting Model	For public law institutions and public-law corporations with registered office in Switzerland	
Standard according to the Banking Act	Only for companies with registered office in Switzerland or the EU/EEA	
Swiss GAAP FER	Only for companies with registered office in Switzerland	
IFRS		
US GAAP		
EU-IFRS		
Chinese Accounting Standard for Business Enterprises (ASBEs)		
Korean IFRS (K-IFRS)		x
Australian IFRS (AIFRS)		x
Compendium of Accounting Standards as issued by the Chilean Superintendency of Banks and Financial Institutions	Only for banks with registered office in Chile	x
Hong Kong IFRS		x
International Public Sector Accounting Standards (IPSAS)	Only for the public sector (excluding enterprises engaged in economic activities)	x
Mexican Financial Reporting Standards (MFRS)		x
New Zealand IFRS		x