



# Prof. Dr. Thomas Nösberger

Accountant, Prof. Dr. rer. pol.; Certified Public  
Accountant, Of Counsel

## Contact

Bern Office

Tel. +41 58 200 35 00

[thomas.noesberger@kellerhals-carrard.ch](mailto:thomas.noesberger@kellerhals-carrard.ch)

## Assistance

Monika Kräuchi

+41 58 200 35 30

[monika.kraeuchi@kellerhals-carrard.ch](mailto:monika.kraeuchi@kellerhals-carrard.ch)

## Kellerhals Carrard Bern

Effingerstrasse 1

P.O. Box

3001 Bern

## An experienced and creative personality with an entrepreneurial mindset

Thomas Nösberger has more than 20 years of professional experience in a Big4 company as an auditor of major listed and, in particular, owner-managed companies. He now works as an independent board member and independent consultant. His focus is on transactions, succession planning and accounting/auditing. He has wide-ranging knowledge in areas such as life sciences, software and energy. Thanks to his long-term activity as an appraiser and expert for attorneys and courts, he is distinguished by his extensive experience in interdisciplinary cooperation.

---

## Expertise

Company & Corporate Law / M&A



Startup & Venture Capital Desk



White-collar crime, mutual legal assistance, internal investigations, crisis management, and compliance



### Board of Directors

- Member of the Board of Directors (Chairman of the Audit Committee) of Rehau Verwaltungszentrale AG
  - Member of the Board of Directors of several SMEs
  - Member of the Board of Directors of the Trade and Industry Association of Canton Bern (HIV)
-

## **Career**

- Since 2017  
Independent board member and consultant
  - 2012  
Office managing partner, EY
  - 2005  
Partner, EY
  - 1998–2000  
Audit, EY Canada
  - Since 1993  
Auditing, EY
- 

## **Memberships**

- EXPERTsuisse
  - American Institute of Certified Public Accountants (AICPA)
- 

## **Education**

- 2002  
US Certified Public Accountant
  - 1999  
Dr. rer. pol. University of Fribourg (“Materiality as a Generally Accepted Accounting Principle in Swiss Company Law”)
- 

## **Other Activities**

- Since 2005 lecturer (as of 2013 professor) in auditing at the University of Fribourg
  - Since 2018 lecturer at the Institute of Corporate Accounting and Controlling at the University of Bern
- 

## **Languages**

German, English, French

---

# Publications

---

« Art. 1 » in Corona-Kredite für KMU. Umsetzung des Massnahmenpakets und Kommentierung des Covid-19-Solidarbürgschaftsgesetzes Kellerhals Carrard/Bürgschaftsgenossenschaften Schweiz, édit., Zurich, 66-70	Dr. Beat Brechbühl Prof. Dr. Jean-Luc Chenaux Prof. Dr. Thomas Nösberger Prof. Dr. Edgar Philippin	2021
Leitfaden Cooperative Governance Schweizerische Zeitschrift für Gesellschafts- und Kapitalmarktrecht sowie Umstrukturierungen (GesKR) 2 2021, S. 187	Dr. Beat Brechbühl Prof. Dr. Thomas Nösberger Dr. Daniel Lengauer	2021
Leitfaden Cooperative Governance GesKR 2 2021, S. 187-201, Autoren: Beat Brechbühl/Daniel Lengauer/Thomas Nösberger	Dr. Daniel Lengauer Dr. Beat Brechbühl Prof. Dr. Thomas Nösberger	2021
Covid-19-Kredite – Rechtsgrundlagen und Praxis der Missbrauchsbekämpfung; Eine Standortbestimmung Jusletter 5. Oktober 2020	Dr. Beat Brechbühl Prof. Dr. Jean-Luc Chenaux Dr. Daniel Lengauer Prof. Dr. Thomas Nösberger	2020
Covid-19-Kredite – Rechtsgrundlagen und Praxis der Missbrauchsbekämpfung, Eine Standortbestimmung	Dr. Daniel Lengauer Dr. Beat Brechbühl Prof. Dr. Jean-Luc Chenaux Prof. Dr. Thomas Nösberger	2020
Gouvernance coopérative. Lignes directrices Berne	Prof. Dr. Jean-Luc Chenaux Dr. Beat Brechbühl Prof. Dr. Thomas Nösberger Prof. Dr. Edgar Philippin	2020

---