

Prof. Dr. Thomas Nösberger

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

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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

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Startup & Venture Capital Desk

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

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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

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Languages

German, English, French

Publications & Presentations

Leitfaden Cooperative Governance, 2. Auflage idée coopérative Impulse 3|2026	Beat Brechbühl Daniel Lengauer Thomas Nösberger	2026
« Art. 1 » in Corona-Kredite für KMU. Umsetzung des Massnahmenpakets und Kommentierung des Covid-19-Solidarbürgschaftsgesetzes Kellerhals Carrrard/Bürgschaftsgenossenschaften Schweiz, édit., Zurich, 66-70	Beat Brechbühl Jean-Luc Chenaux Thomas Nösberger Edgar Philippin	2021
Leitfaden Cooperative Governance idée coopérative Impulse 3|2020, Bern 2021	Beat Brechbühl Daniel Lengauer Thomas Nösberger	2021
Leitfaden Cooperative Governance Schweizerische Zeitschrift für Gesellschafts- und Kapitalmarktrecht sowie Umstrukturierungen (GesKR) 2|2021, S. 187	Beat Brechbühl Thomas Nösberger Daniel Lengauer	2021
Covid-19-Kredite - Rechtsgrundlagen und Praxis der Missbrauchsbekämpfung. Eine Standortbestimmung Jusletter 5. Oktober 2020	Beat Brechbühl Jean-Luc Chenaux Daniel Lengauer Thomas Nösberger	2020
Covid-19-Kredite-Rechtsgrundlagen und Praxis der Missbrauchsbekämpfung, eine Standortbestimung, auteurs : Beat Brechbühl/Jean-Luc Chenaux/Daniel Lengauer/Thomas Nösberger, in : Jusletter, 5 octobre 2020	Daniel Lengauer Beat Brechbühl Jean-Luc Chenaux Thomas Nösberger	2020
Gouvernance coopérative. Lignes directrices Berne	Jean-Luc Chenaux Beat Brechbühl Thomas Nösberger Edgar Philippin	2020