

**Geschäft / Objet**

08.011-2 OR. Aktien- und Rechnungslegungsrecht: Obligationenrecht (Rechnungslegungsrecht) (Entwurf der RK-S vom 10. November 2009)  
 CO. Droit de la société anonyme et droit comptable: Code des obligations (Droit comptable) (Projet de la CAJ-E du 10 novembre 2009)

**Gegenstand / Objet du vote:**

Art. 962, art. 962a, al. 1 et 4, Annexe, ch. 2 LIFD, Art. 207b et ch. 3 LHID, Art. 78d

**Abstimmung vom / Vote du: 08.12.2010 10:33:48**

|                      |   |     |    |                     |   |     |    |                        |   |     |    |                     |   |     |    |
|----------------------|---|-----|----|---------------------|---|-----|----|------------------------|---|-----|----|---------------------|---|-----|----|
| Abate                | = | RL  | TI | Fluri               | = | RL  | SO | Kunz                   | = | V   | LU | Rossini             | + | S   | VS |
| Aebi                 | = | V   | BE | Föhn                | = | V   | SZ | Lachenmeier            | = | G   | BS | Roth-Bernasconi     | + | S   | GE |
| Allemann             | o | S   | BE | Français            | = | RL  | VD | Landolt                | = | BD  | GL | Roux                | = | CEg | VS |
| Amherd               | = | CEg | VS | Frehner             | = | V   | BS | Lang                   | = | G   | ZG | Ruey                | = | RL  | VD |
| Amstutz              | = | V   | BE | Freysinger          | = | V   | VS | Leuenberger-Genève     | o | G   | GE | Rutschmann          | = | V   | ZH |
| Aubert               | + | S   | VD | Frösch              | o | G   | BE | Leutenegger Filippo    | * | RL  | ZH | Schelbert           | = | G   | LU |
| Baader Caspar        | = | V   | BL | Füglistaller        | = | V   | AG | Leutenegger Oberholzer | o | S   | BL | Schenk Simon        | = | V   | BE |
| Bader Elvira         | = | CEg | SO | Gadient             | = | BD  | GR | Levrat                 | + | S   | FR | Schenker Silvia     | o | S   | BS |
| Baettig              | = | V   | JU | Galladé             | * | S   | ZH | Loepfe                 | = | CEg | AI | Scherer             | = | V   | ZG |
| Bänziger             | = | G   | ZH | Geissbühler         | = | V   | BE | Lumengo                | + | -   | BE | Schibli             | = | V   | ZH |
| Barthassat           | = | CEg | GE | Germanier           | # | RL  | VS | Lüscher                | = | RL  | GE | Schlüer             | = | V   | ZH |
| Baumann J. Alexander | = | V   | TG | Giezendanner        | = | V   | AG | Lustenberger           | * | CEg | LU | Schmid-Federer      | = | CEg | ZH |
| Bäumle               | * | CEg | ZH | Gilli               | * | G   | SG | Maire                  | + | S   | NE | Schmidt Roberto     | = | CEg | VS |
| Bigger               | = | V   | SG | Girod               | * | G   | ZH | Malama                 | * | RL  | BS | Schneider-Schneiter | = | CEg | BL |
| Binder               | = | V   | ZH | Glanzmann           | = | CEg | LU | Markwalder             | = | RL  | BE | Schwander           | = | V   | SZ |
| Birrer-Heimo         | o | S   | LU | Glauser             | = | V   | VD | Marra                  | + | S   | VD | Segmüller           | = | CEg | LU |
| Bischof              | * | CEg | SO | Glur                | = | V   | AG | Meier-Schatz           | = | CEg | SG | Simoneschi-Cortesi  | = | CEg | TI |
| Borer                | = | V   | SO | Gobbi               | = | V   | TI | Messmer                | = | RL  | TG | Sommaruga Carlo     | o | S   | GE |
| Bortoluzzi           | * | V   | ZH | Goll                | o | S   | ZH | Meyer Thérèse          | = | CEg | FR | Spuhler             | * | V   | TG |
| Bourgeois            | = | RL  | FR | Grabner Jean-Pierre | = | V   | BE | Miesch                 | = | V   | BL | Stahl               | = | V   | ZH |
| Brélaz               | * | G   | VD | Graf Maya           | = | G   | BL | Moret                  | = | RL  | VD | Stamm               | = | V   | AG |
| Brönnimann           | = | V   | BE | Graf-Litscher       | % | S   | TG | Mörgeli                | = | V   | ZH | Steiert             | o | S   | FR |
| Bruderer Wyss        | = | S   | AG | Grin                | = | V   | VD | Moser                  | * | CEg | ZH | Stöckli             | = | S   | BE |
| Brunner              | = | V   | SG | Gross               | + | S   | ZH | Müller Geri            | = | G   | AG | Streiff             | = | CEg | BE |
| Brunschwig Graf      | = | RL  | GE | Grunder             | * | BD  | BE | Müller Philipp         | = | RL  | AG | Stump               | + | S   | AG |
| Büchel Roland        | = | V   | SG | Gysin               | * | RL  | BL | Müller Thomas          | = | CEg | SG | Teuscher            | = | G   | BE |
| Büchler              | = | CEg | SG | Häberli-Koller      | = | CEg | TG | Müller Walter          | = | RL  | SG | Thanei              | = | S   | ZH |
| Bugnon               | = | V   | VD | Haller              | = | BD  | BE | Müri                   | = | V   | LU | Theiler             | * | RL  | LU |
| Carobbio Guscetti    | o | S   | TI | Hämmerle            | o | S   | GR | Neiryneck              | = | CEg | VD | Thorens Goumaz      | = | G   | VD |
| Cassis               | = | RL  | TI | Hany                | = | CEg | ZH | Nidegger               | = | V   | GE | Triponez            | = | RL  | BE |
| Cathomas             | = | CEg | GR | Hassler             | = | BD  | GR | Nordmann               | + | S   | VD | Tschümperlin        | * | S   | SZ |
| Caviezel             | = | RL  | GR | Heer                | * | V   | ZH | Noser                  | = | RL  | ZH | van Singer          | = | G   | VD |
| Chopard-Acklin       | o | S   | AG | Heim                | + | S   | SO | Nussbaumer             | * | S   | BL | Veillon             | = | V   | VD |
| Daguet               | o | S   | BE | Hiltbold            | = | RL  | GE | Parmelin               | = | V   | VD | Vischer             | = | G   | ZH |
| Darbella             | * | CEg | VS | Hochreutener        | = | CEg | BE | Pedrina                | o | S   | TI | von Graffenried     | = | G   | BE |
| de Buman             | + | CEg | FR | Hodgers             | = | G   | GE | Pelli                  | = | RL  | TI | von Rotz            | = | V   | OW |
| Egger                | = | CEg | AG | Huber               | = | RL  | UR | Perrin                 | = | V   | NE | von Siebenthal      | * | V   | BE |
| Eichenberger         | = | RL  | AG | Humbel              | = | CEg | AG | Perrinjaquet           | = | RL  | NE | Voruz               | + | S   | VD |
| Engelberger          | % | RL  | NW | Hurter Thomas       | = | V   | SH | Pfister Gerhard        | * | CEg | ZG | Walter              | = | V   | TG |
| Estermann            | = | V   | LU | Hutter Markus       | = | RL  | ZH | Pfister Theophil       | = | V   | SG | Wandfluh            | * | V   | BE |
| Fässler              | = | S   | SG | Ineichen            | * | RL  | LU | Prelicz-Huber          | = | G   | ZH | Wasserfallen        | = | RL  | BE |
| Favre Charles        | = | RL  | VD | Ingold              | = | CEg | ZH | Rechsteiner Paul       | = | S   | SG | Weber-Gobet         | o | G   | FR |
| Favre Laurent        | * | RL  | NE | Jans                | o | S   | BS | Reimann Lukas          | = | V   | SG | Wehrli              | = | CEg | SZ |
| Fehr Hans            | = | V   | ZH | Joder               | * | V   | BE | Rennwald               | + | S   | JU | Weibel              | * | CEg | ZH |
| Fehr Hans-Jürg       | o | S   | SH | John-Calame         | = | G   | NE | Reymond                | = | V   | GE | Wobmann             | = | V   | SO |
| Fehr Jacqueline      | + | S   | ZH | Jositsch            | o | S   | ZH | Rickli Natalie         | = | V   | ZH | Wyss Brigit         | = | G   | SO |
| Fehr Mario           | o | S   | ZH | Kaufmann            | = | V   | ZH | Riello                 | o | S   | GE | Wyss Ursula         | o | S   | BE |
| Fiala                | % | RL  | ZH | Kiener Nellen       | o | S   | BE | Riklin Kathy           | = | CEg | ZH | Zemp                | = | CEg | AG |
| Flück Peter          | = | RL  | BE | Killer              | = | V   | AG | Rime                   | = | V   | FR | Zisyadis            | + | G   | VD |
| Flückiger Sylvia     | = | V   | AG | Kleiner             | * | RL  | AR | Robbiani               | = | CEg | TI | Zuppiger            | = | V   | ZH |

|   | Fraktion / Groupe / Gruppo                                                                          | BD | CEg | G  | RL | S  | V  | - | Tot. |
|---|-----------------------------------------------------------------------------------------------------|----|-----|----|----|----|----|---|------|
| + | Ja / oui / si                                                                                       |    | 1   | 1  |    | 13 |    | 1 | 16   |
| = | Nein / non / no                                                                                     | 4  | 28  | 15 | 25 | 4  | 54 |   | 130  |
| o | Enth. / abst. / ast.                                                                                |    |     | 3  |    | 19 |    |   | 22   |
| % | Entschuldigt gem. Art. 57 Abs. 4 / excusé selon art. 57 al. 4 / scusato sec. art. 57 cps. 4         |    |     |    | 2  | 1  |    |   | 3    |
| * | Hat nicht teilgenommen / n'a pas participé au vote / non ha partecipato al voto                     | 1  | 7   | 3  | 7  | 4  | 6  |   | 28   |
| # | Die Präsidentin/der Präsident stimmt nicht / La présidente/le président ne prend pas part aux votes |    |     |    | 1  |    |    |   | 1    |

Bedeutung Ja / Signification du oui: Concept du CF/de la commission

Bedeutung Nein / Signification du non: Concept Kaufmann (proposition 4)