

Materialien der Kunst

Materialwissen ist bei SIK-ISEA seit den Gründungsjahren zentral. Sich von Nahem mit der materiellen Erscheinungsform eines Kunstwerks auseinanderzusetzen, gehört zum interdisziplinär geprägten betrieblichen Alltag – ob im Bereich der Kunsttechnologie, der Fotografie, zu Expertisenzwecken, im Umgang mit Originaldokumenten des Schweizerischen Kunstarchivs, bei der Erarbeitung wissenschaftlicher Werkverzeichnisse oder auf einem Gang durch die Villa Bleuler.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses, income, and any other financial activities.

The second part of the document provides a detailed breakdown of the accounting process. It starts with the identification of the accounting cycle, which consists of eight steps: identifying the accounting cycle, analyzing and journalizing the transactions, posting to the ledger, preparing a trial balance, adjusting the entries, preparing financial statements, and closing the books. Each step is explained in detail, with examples and practical advice.

The third part of the document focuses on the preparation of financial statements. It covers the balance sheet, the income statement, and the statement of cash flows. It explains how to interpret these statements and how they provide valuable information about the company's financial health and performance.

The fourth part of the document discusses the importance of internal controls. It explains how internal controls help to prevent errors and fraud, and how they ensure the accuracy and reliability of the financial information. It provides examples of internal controls and discusses how to design and implement an effective system.

The fifth part of the document covers the topic of budgeting. It explains how to create a budget, how to use it to manage the company's resources, and how to track and control costs. It provides a step-by-step guide to budgeting and includes examples of budgets.

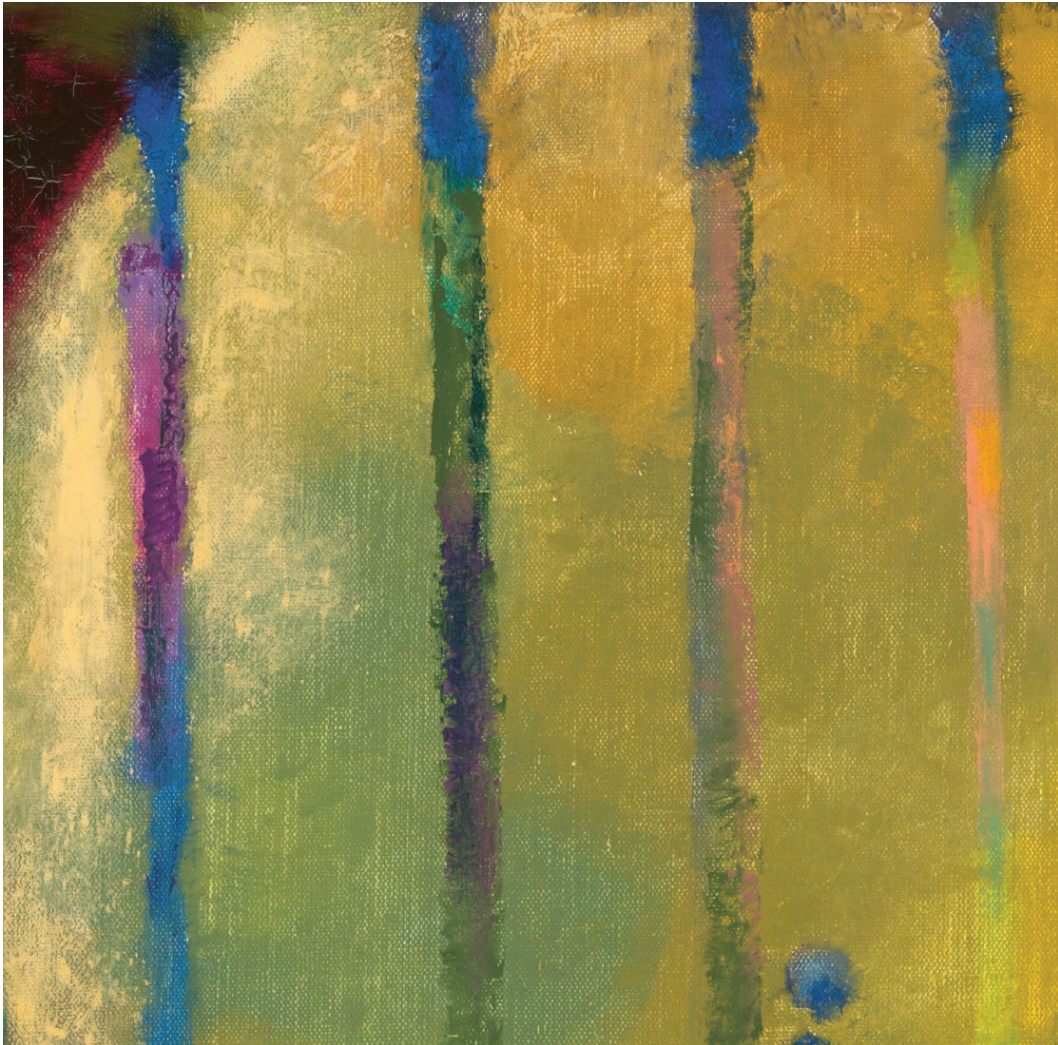
The sixth part of the document discusses the importance of tax compliance. It explains how to calculate taxes, how to file tax returns, and how to avoid penalties and interest. It provides a comprehensive overview of the tax system and offers practical advice on how to manage taxes effectively.

The seventh part of the document covers the topic of financial ratios. It explains how to calculate and interpret various ratios, such as the current ratio, the debt-to-equity ratio, and the return on equity ratio. It discusses how these ratios can be used to evaluate the company's financial performance and to compare it with industry benchmarks.

The eighth part of the document discusses the importance of financial forecasting. It explains how to use historical data and other information to predict future financial performance. It provides a step-by-step guide to financial forecasting and includes examples of forecasts.

The ninth part of the document covers the topic of financial risk management. It explains how to identify and measure financial risks, and how to develop strategies to mitigate them. It discusses various risk management techniques, such as hedging and insurance, and provides examples of risk management strategies.

The tenth part of the document discusses the importance of financial reporting. It explains how to prepare financial reports, how to present them effectively, and how to use them to communicate the company's financial performance to stakeholders. It provides a comprehensive overview of financial reporting and offers practical advice on how to improve the quality of financial reports.



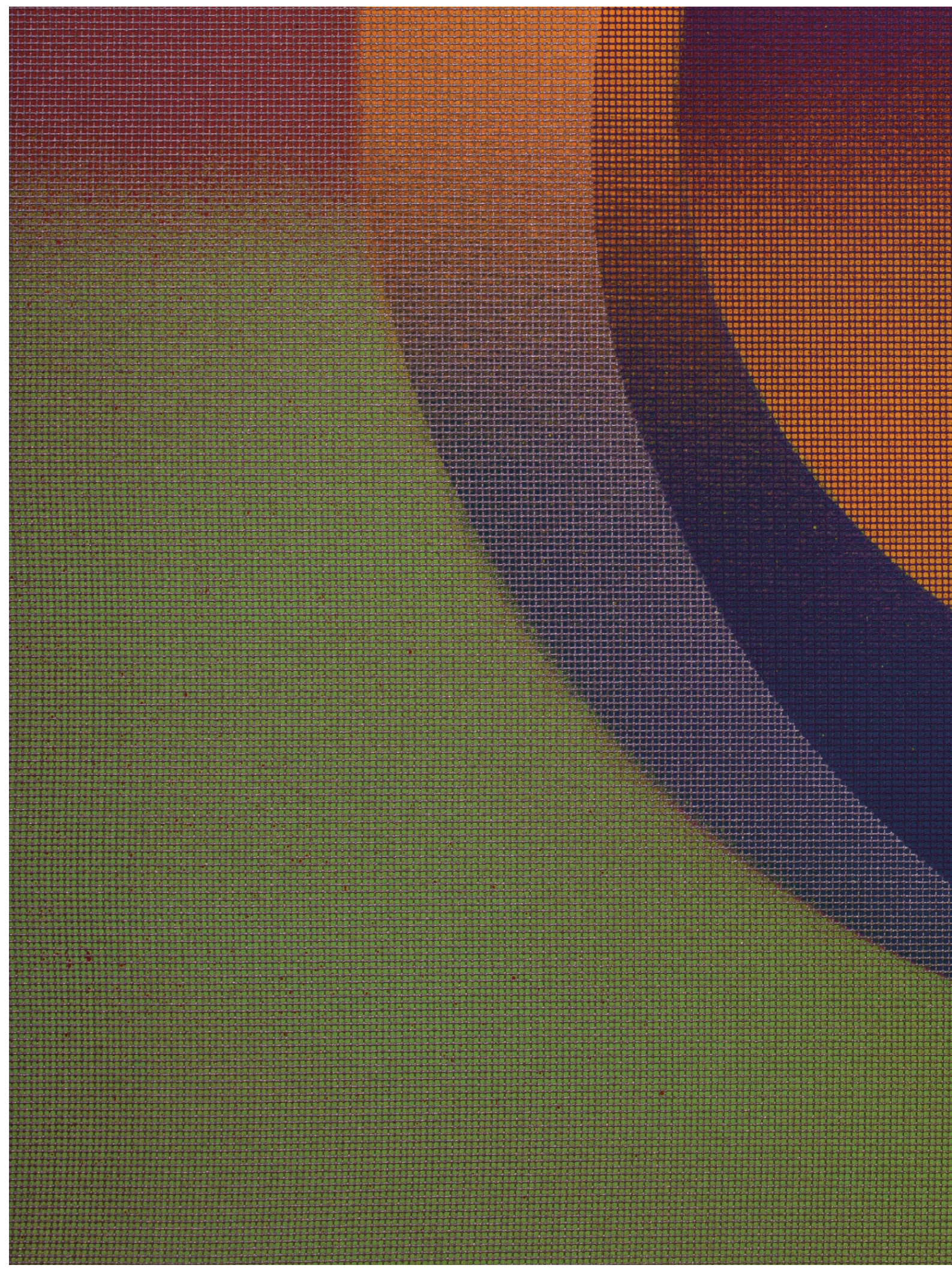
Augusto Giacometti, *Der Elefant* (Detail), um 1927,
Ölfarbe auf Gewebe, 79,5 x 120,5 cm, Privatbesitz

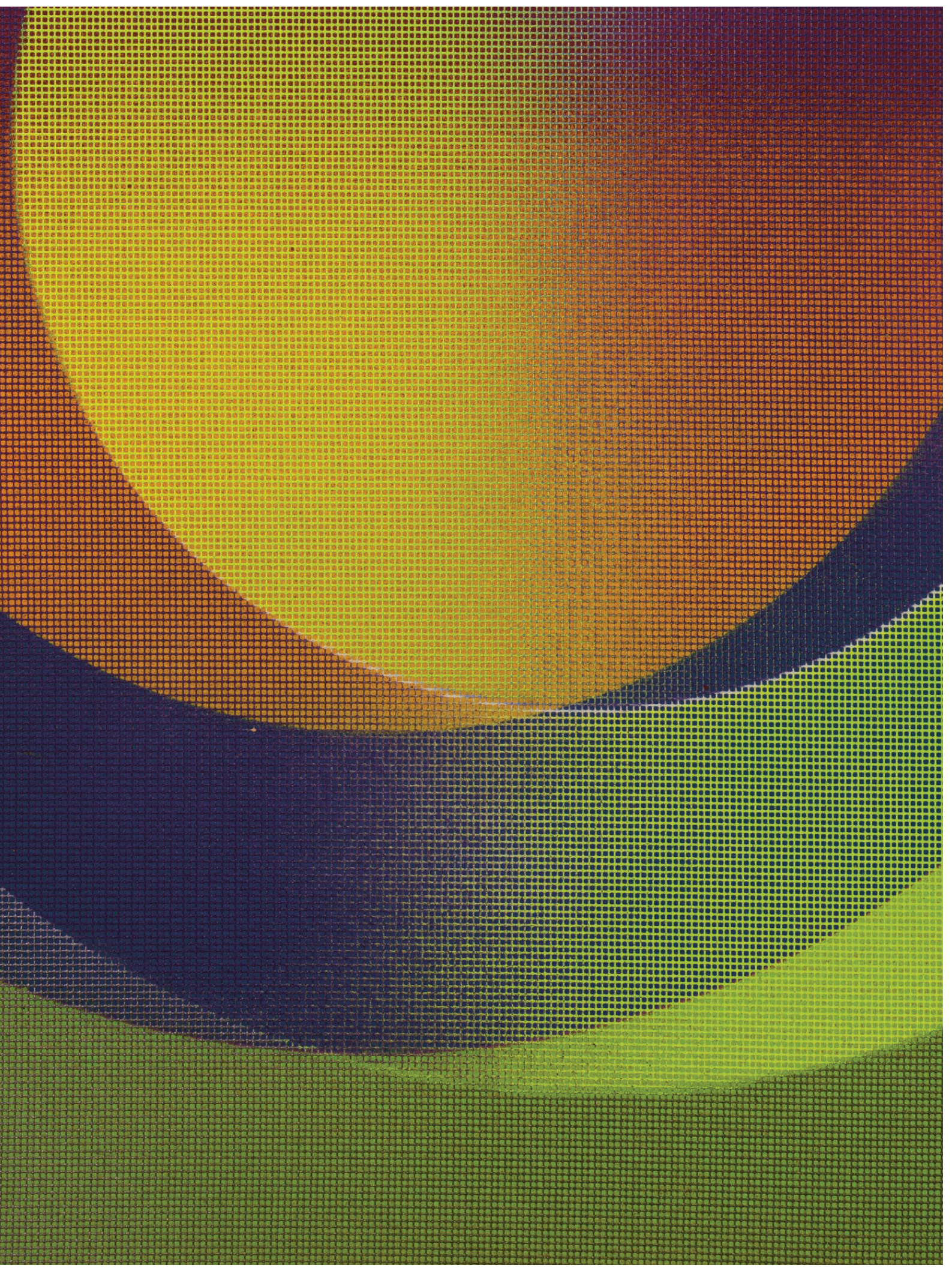


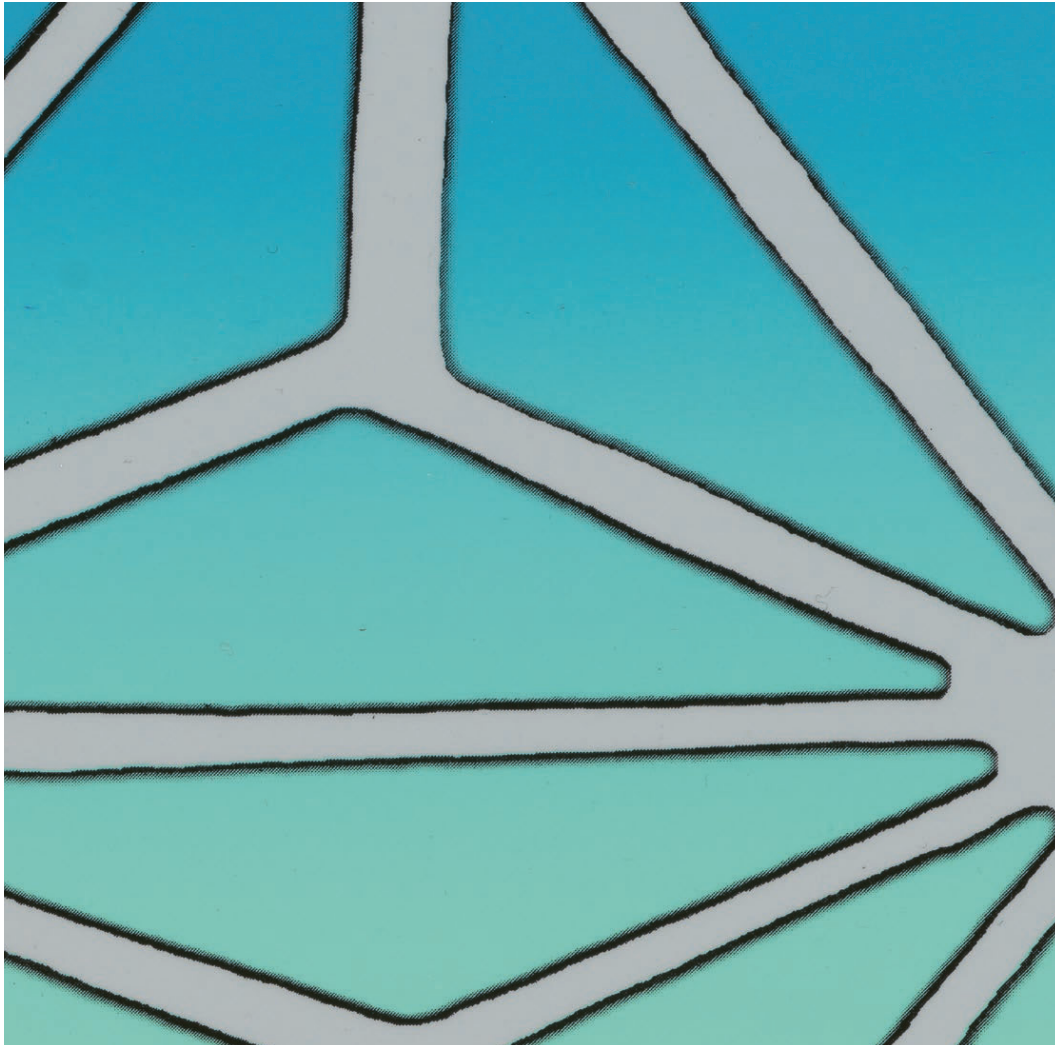
↑ Augusto Giacometti, *Garten in Stampa* (Detail), 1946,
Ölfarbe auf Gewebe, 150 x 112,5 cm, Privatbesitz

→ Shizuko Yoshikawa, *Farbschatten No. 12* (Detail), 1976,
Relief aus Polyester, mit Acrylfarbe bemalt, 142,5 x 142,5 cm,
Privatbesitz, © 2020, ProLitteris, Zurich







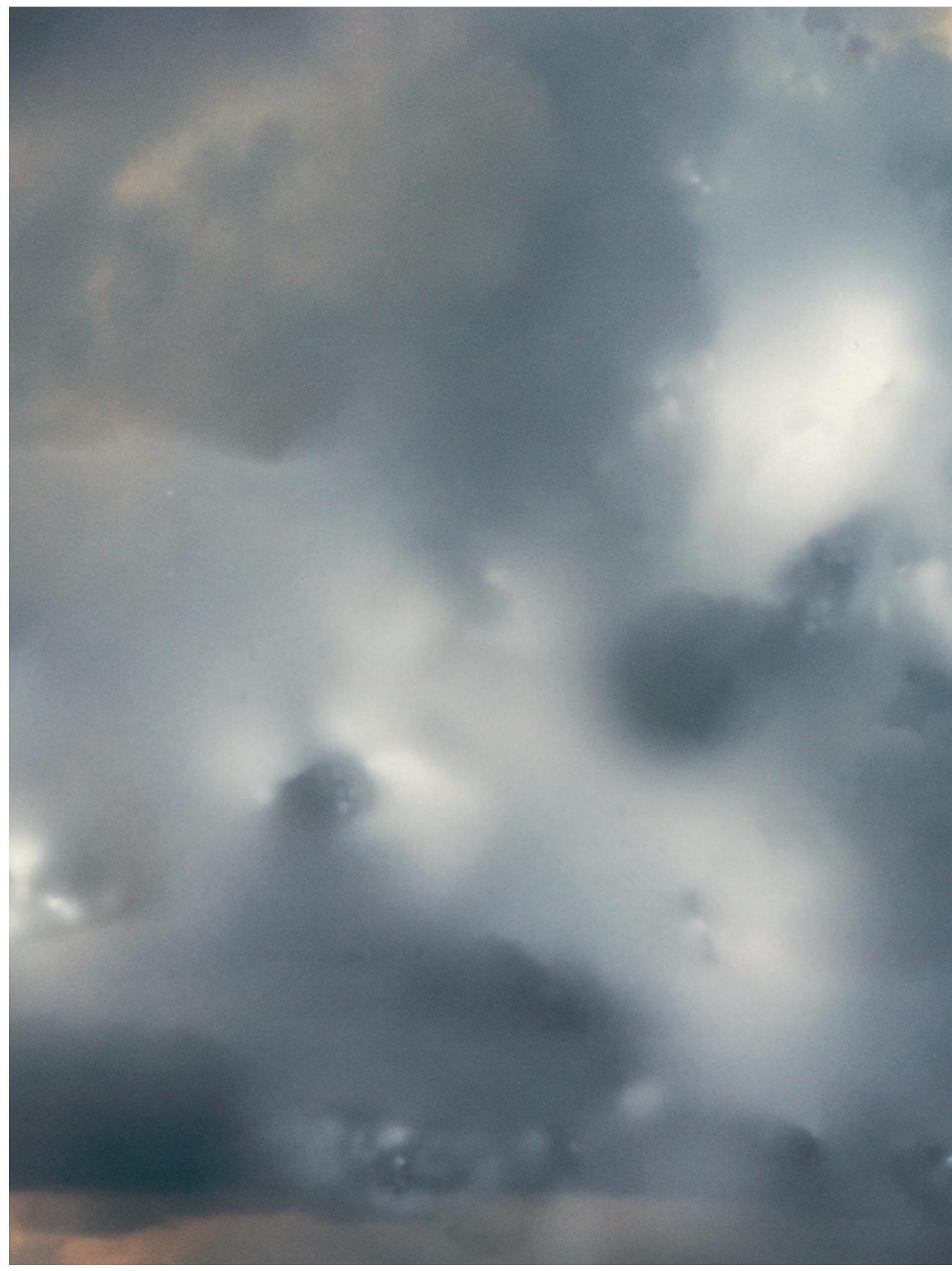


← Xanti Schawinsky, *Sp 507* (Detail), 1977,
gefärbte Gaze über Acrylfarbe auf Gewebe, 48 x 38 cm,
Fondation Saner, Studen, © The Xanti Schawinsky
Estate, Kilchberg

↑ Luigi Archetti, *Jim Dunlop* (Detail) 2012,
Serigrafie auf Aluminium, 22 x 18,5 cm, Auflage: 22,
Schweizerische Nationalbank, © Luigi Archetti, Zürich,
Edition erschienen beim VFO (Verein für Originalgrafik, Zürich)



↑ Isabelle Waldberg, *Das offene Gesicht* (Detail), 1972,
Bronzeguss, 47 x 26 x 27 cm,
Schweizerische Nationalbank, © 2020, ProLitteris, Zurich

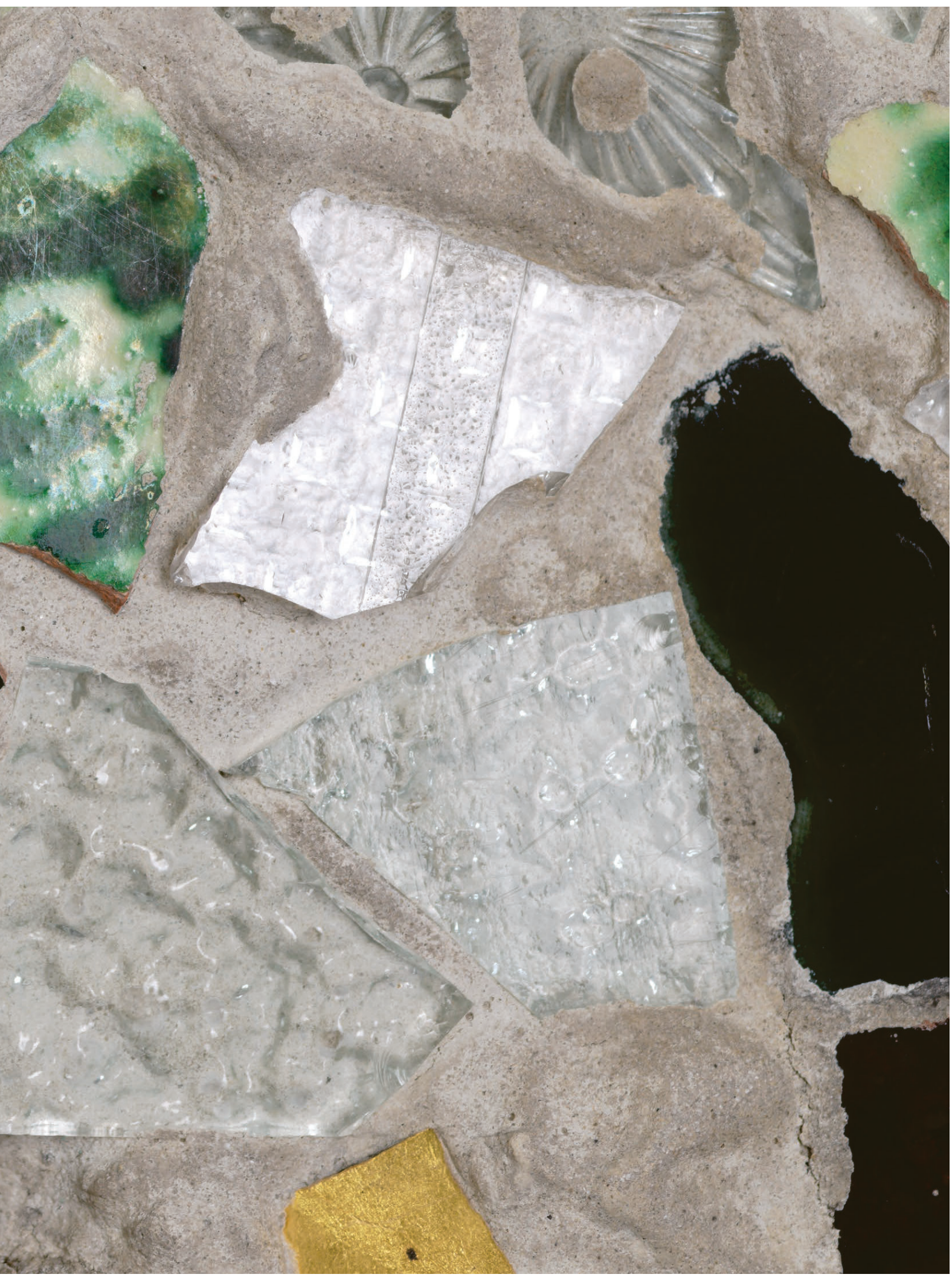




← Julian Charrière, *Crossroads II – First Light* (Detail), 2016, Archivalpigmentdruck auf Hahnemühle Photo Rag, aufgezogen auf Alu-Dibond, 70 x 90 cm, Schweizerische Nationalbank, © 2020, ProLitteris, Zurich

↑ Clare Goodwin, *Judith, Tony, Gabrielle* (Detail), 2014, Acrylfarbe auf transparent grundierter Leinwand, 40 x 30 cm, Schweizerische Nationalbank, © Clare Goodwin, Zürich







↑ Urs Fischer, *Sigh, Sigh, Sherlock!* (Detail), 2004,
Ed. 45/45, Gips und Glasfaser, 95 x 32 x 17,5 cm,
Privatbesitz, © Urs Fischer, Courtesy of the Artist

← Augusto Giacometti, *Franz von Assisi* (Detail), um 1913,
Mosaik, 190 x 151 cm, Altersheim Städtli, Uznach

→ Hermann Huber, *Bachbett* (Detail), um 1910,
Ölfarbe auf Gewebe, 78 x 51 cm, Privatbesitz,
© Ferdinand Hofmann, Hirzel

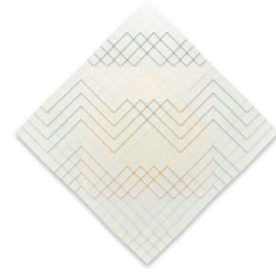




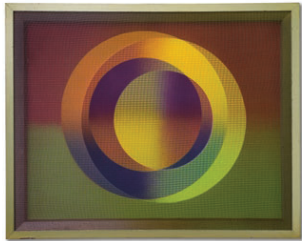
Seite 31
Augusto Giacometti, *Der Elefant*



Seite 32
Augusto Giacometti, *Garten in Stampa*



Seite 33
Shizuko Yoshikawa, *Farbschatten No. 12*



Seiten 34/35
Xanti Schawinsky, *Sp 507*



Seite 36
Luigi Archetti, *Jim Dunlop*



Seite 37
Isabelle Waldberg, *Das offene Gesicht*



Seite 38
Julian Charrière, *Crossroads II - First Light*



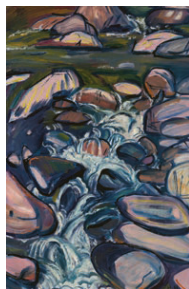
Seite 39
Clare Goodwin, *Judith, Tony, Gabrielle*



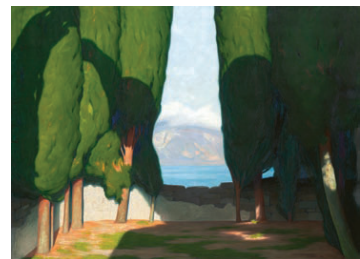
Seiten 40/41
Augusto Giacometti, *Franz von Assisi*



Seite 42
Urs Fischer, *Sigh, Sigh, Sherlock!*



Seite 43
Hermann Huber, *Bachbett*



Titelseite
Hans Emmenegger, *Solitude*

Weitere Informationen auf
www.sik-isea.ch/news2019