

Matériaux de l'art

Depuis sa fondation, SIK-ISEA accorde une grande importance aux connaissances sur les matériaux. S'intéresser de près à l'aspect matériel d'une œuvre d'art fait partie du quotidien de notre Institut, où l'interdisciplinarité est de mise – que ce soit dans le domaine de la technologie de l'art ou de la photographie, à des fins d'expertise, dans le traitement de documents originaux des Archives suisses de l'art, pour l'élaboration de catalogues raisonnés ou, tout simplement, en parcourant la 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 statements. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains the normal balances for each type of account and how they are used to calculate the net income or loss for a period.

The fourth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the period. Examples of adjusting entries are provided to illustrate the process.

The fifth part of the document discusses the preparation of financial statements. It outlines the steps involved in preparing the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of comparing the financial statements to the company's budget and to industry trends.

The sixth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud. Examples of internal controls are provided to illustrate the process.

The seventh part of the document discusses the importance of ethics in accounting. It explains how accountants should maintain objectivity and integrity in their work. It also discusses the consequences of unethical behavior and the importance of reporting any suspected wrongdoing.

The eighth part of the document discusses the importance of communication in accounting. It explains how accountants should communicate effectively with their clients and colleagues. It also discusses the importance of providing clear and concise financial information.

The ninth part of the document discusses the importance of technology in accounting. It explains how accounting software can be used to streamline the accounting process and reduce the risk of errors. It also discusses the importance of staying up-to-date on the latest accounting technology.

The tenth part of the document discusses the importance of continuing education in accounting. It explains how accountants should stay up-to-date on the latest accounting standards and regulations. It also discusses the importance of obtaining professional certifications and maintaining them.

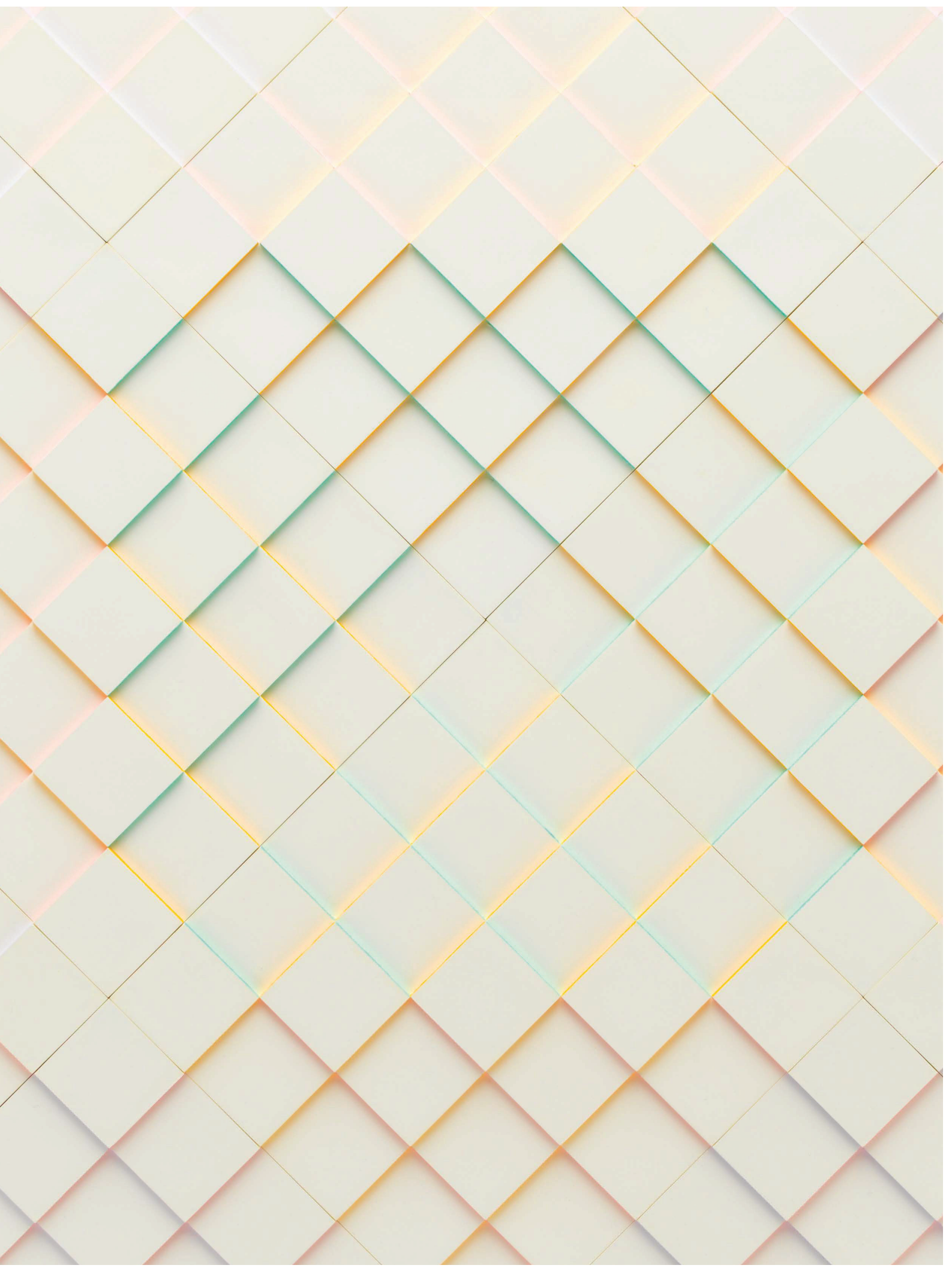


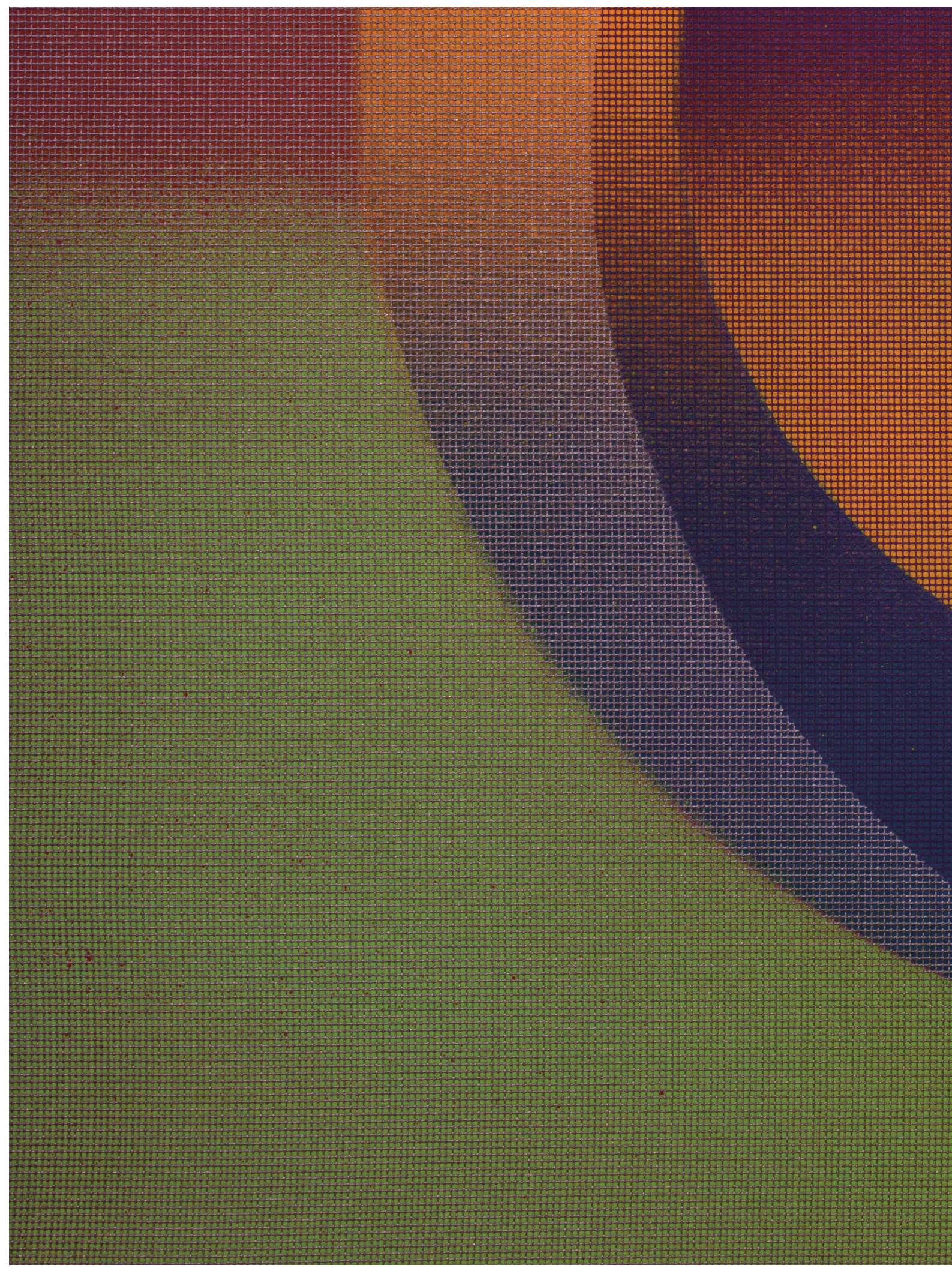
Augusto Giacometti, *Der Elefant* (détail), vers 1927,
peinture à l'huile sur textile, 79,5 x 120,5 cm,
collection privée

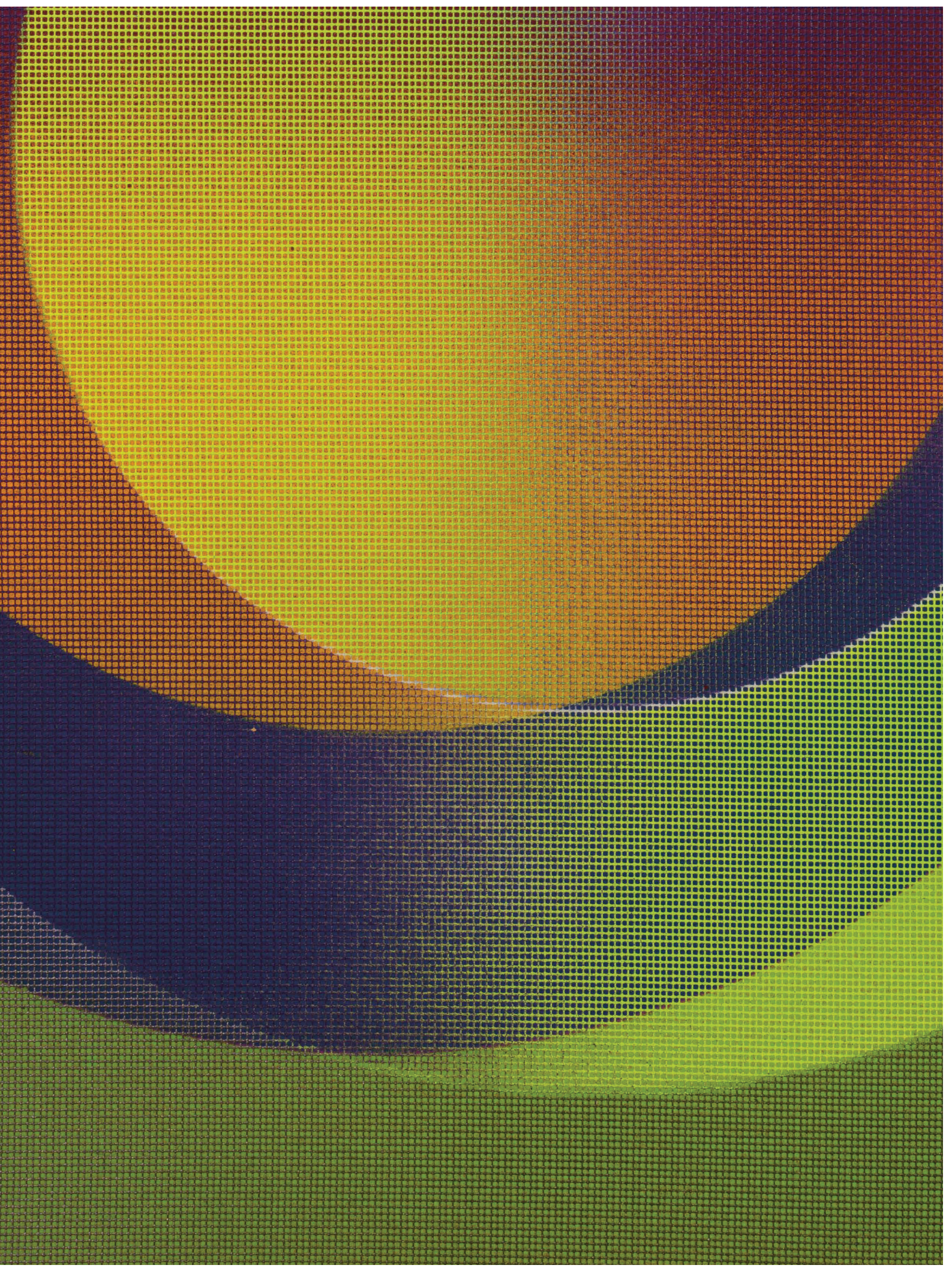


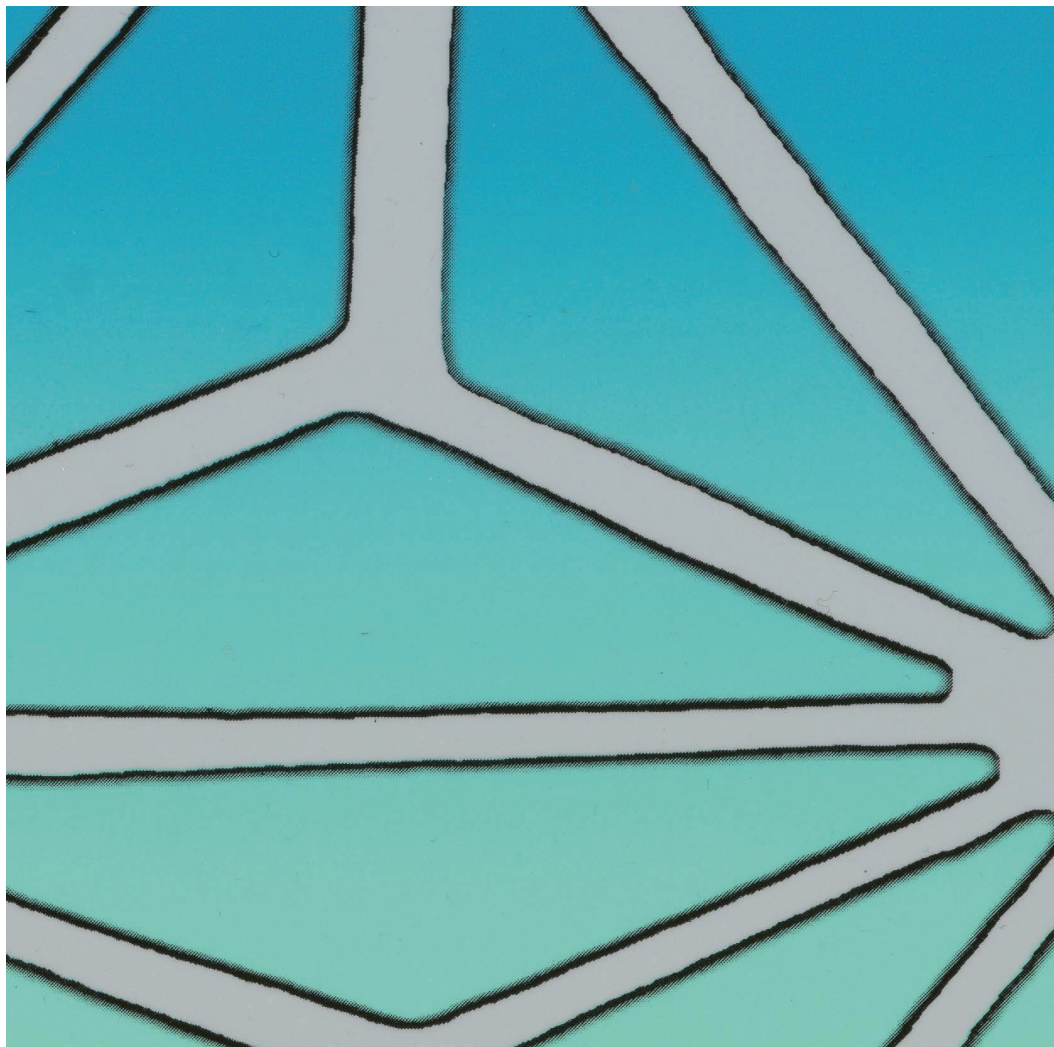
↑ Augusto Giacometti, *Garten in Stampa* (détail), 1946,
peinture à l'huile sur textile, 150 x 112,5 cm,
collection privée

→ Shizuko Yoshikawa, *Farbschatten No. 12* (détail), 1976,
relief en polyester peint avec de l'acrylique, 142,5 x 142,5 cm,
collection privée, © 2020, ProLitteris, Zurich







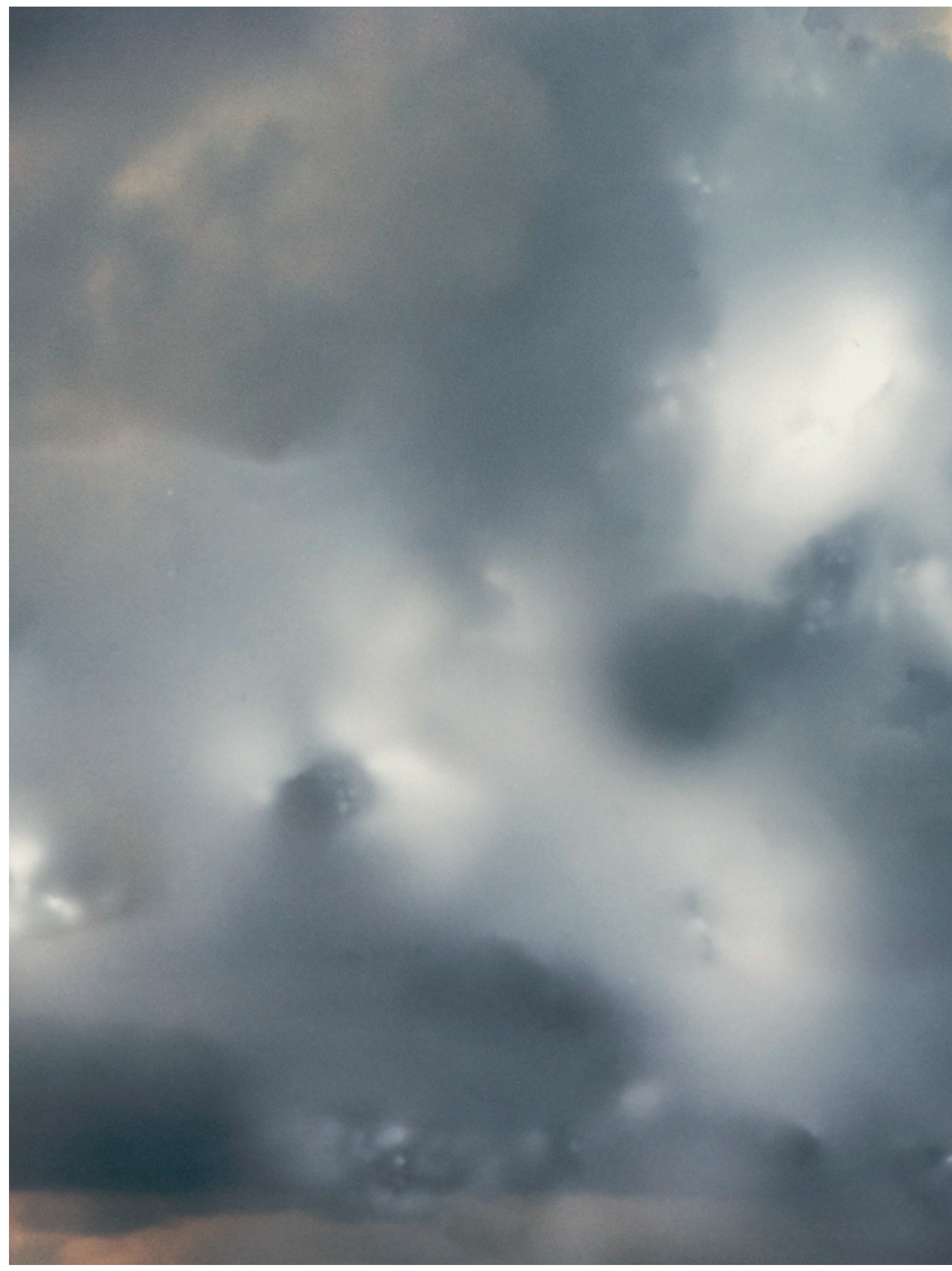


← Xanti Schawinsky, *Sp 507* (détail), 1977,
gaze teintée placée sur une peinture acrylique sur
textile, 48 x 38 cm, Fondation Saner, Studen,
© The Xanti Schawinsky Estate, Kilchberg

↑ Luigi Archetti, *Jim Dunlop* (détail), 2012,
sérigraphie sur aluminium, 22 x 18,5 cm, tirage: 22,
Banque nationale suisse, © Luigi Archetti, Zurich,
édition produite auprès de VFO (Verein Originalgrafik, Zurich)



↑ Isabelle Waldberg, *Das offene Gesicht* (détail), 1972,
moulage en bronze, 47 x 26 x 27 cm,
Banque nationale suisse, © 2020, ProLitteris, Zurich





← Julian Charrière, *Crossroads II – First Light* (détail), 2016, impression pigmentaire sur papier archive Hahnemühle Photo Rag, montée sur aluminium Dibond, 70 x 90 cm, Banque nationale suisse, © 2020, ProLitteris, Zurich

↑ Clare Goodwin, *Judith, Tony, Gabrielle* (détail), 2014, peinture acrylique sur toile apprêtée transparente, 40 x 30 cm, Banque nationale suisse, © Clare Goodwin, Zurich







↑ Urs Fischer, *Sigh, Sigh, Sherlock!* (détail), 2004,
éd. 45/45, plâtre et fibre de verre, 95 x 32 x 17,5 cm,
collection privée, © Urs Fischer, courtoisie Urs Fischer

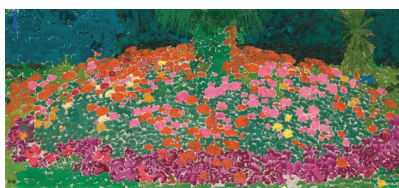
← Augusto Giacometti, *Franz von Assisi* (détail), vers 1913,
mosaïque, 190 x 151 cm, Maison de retraite Städtli,
Uznach

→ Hermann Huber, *Bachbett* (détail), vers 1910,
peinture à l'huile sur textile, 78 x 51 cm,
collection privée, © Ferdinand Hofmann, Hirzel

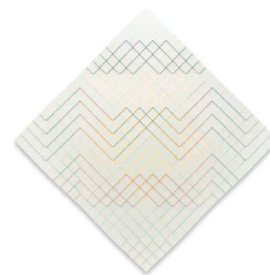




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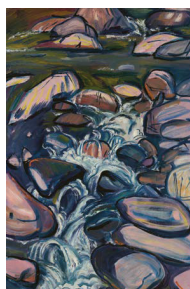
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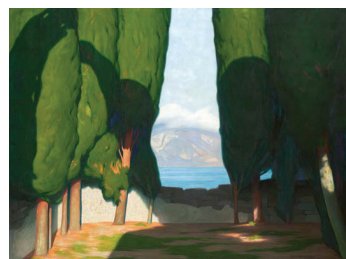
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