

Matériaux de l'art

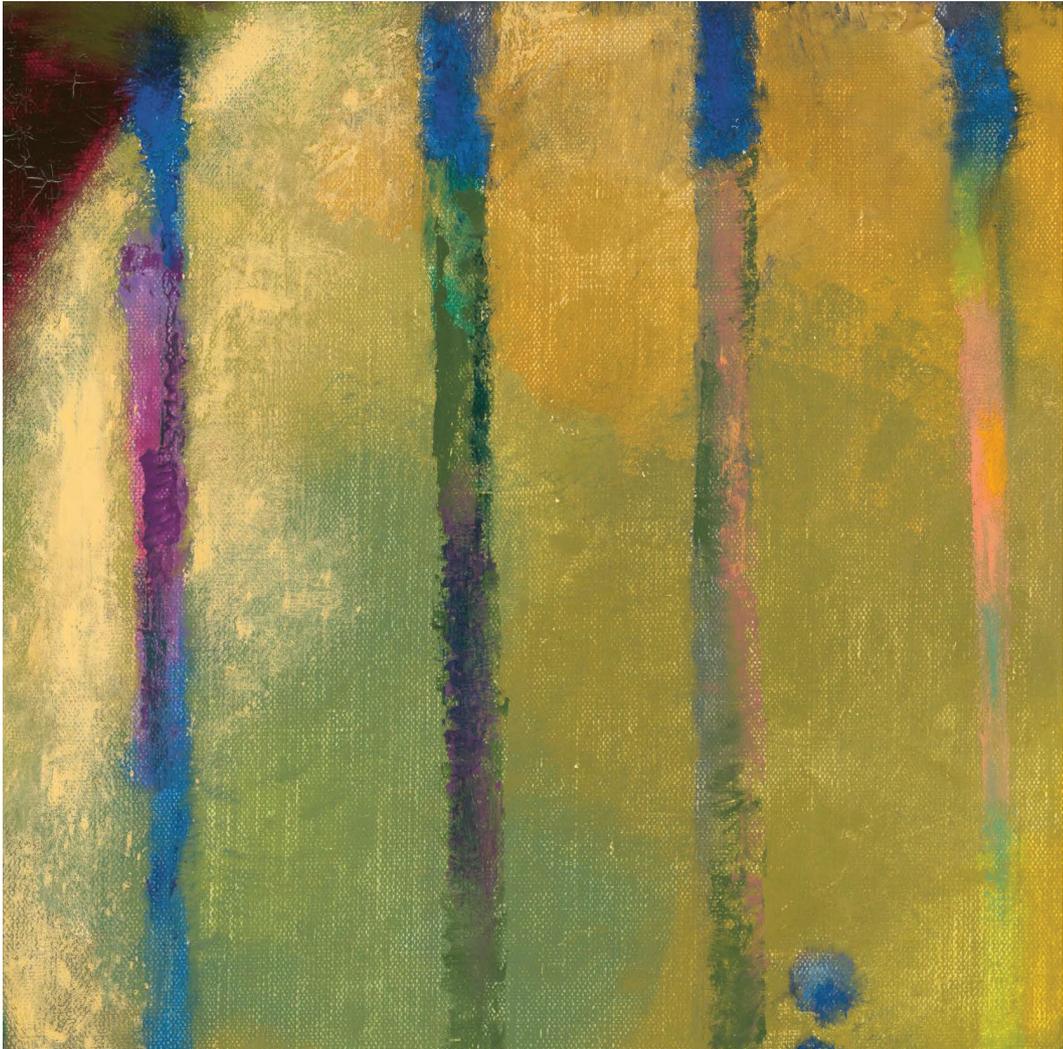
Depuis sa fondation, SIK-ISEA accorde une grande importance aux connaissances sur les matériaux. S'intéresser de près à l'aspect matériel d'une œuvre d'art fait partie du quotidien de notre Institut, où l'interdisciplinarité est de mise – que ce soit dans le domaine de la technologie de l'art ou de la 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. The document provides a detailed list of items that should be tracked, such as bank deposits, checks, and credit card payments. It also outlines the proper procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the debits and credits are balanced.

The second part of the document focuses on the reconciliation process. It explains how to compare the company's internal records with the bank statements to identify any discrepancies. This process is crucial for detecting errors, such as double entries or omitted transactions, and for ensuring that the company's books are in agreement with the bank. The document provides a step-by-step guide to performing a reconciliation, including how to identify and investigate any differences between the two sets of records.

The third part of the document discusses the preparation of financial statements. It outlines the requirements for preparing a balance sheet, income statement, and statement of cash flows. It provides a detailed explanation of each statement and the data needed to prepare them. The document also includes a checklist of items to verify before finalizing the statements, such as ensuring that all transactions are recorded and that the accounts are properly classified.

The fourth 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. The document provides a detailed list of items that should be tracked, such as bank deposits, checks, and credit card payments. It also outlines the proper procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the debits and credits are balanced.

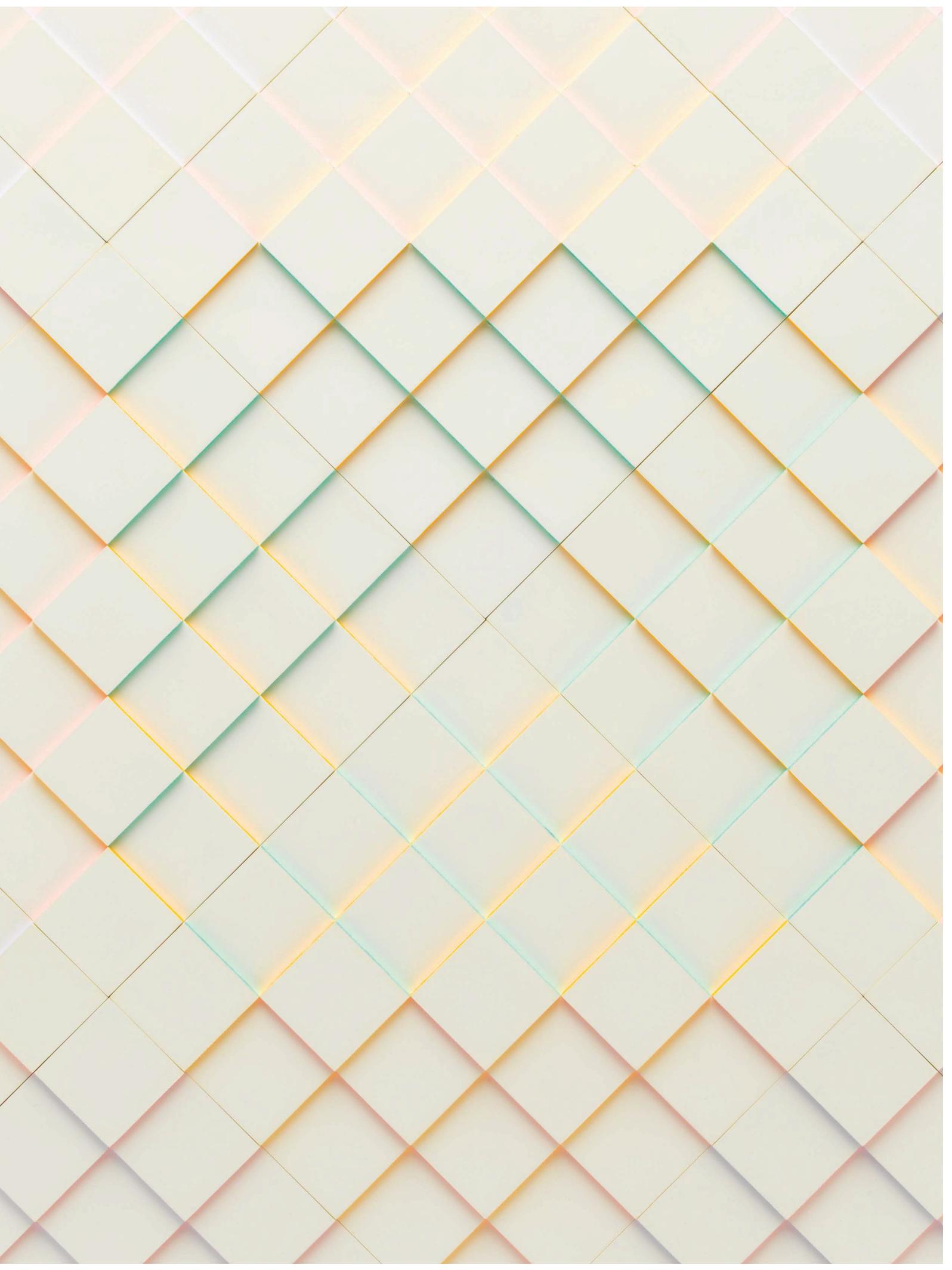


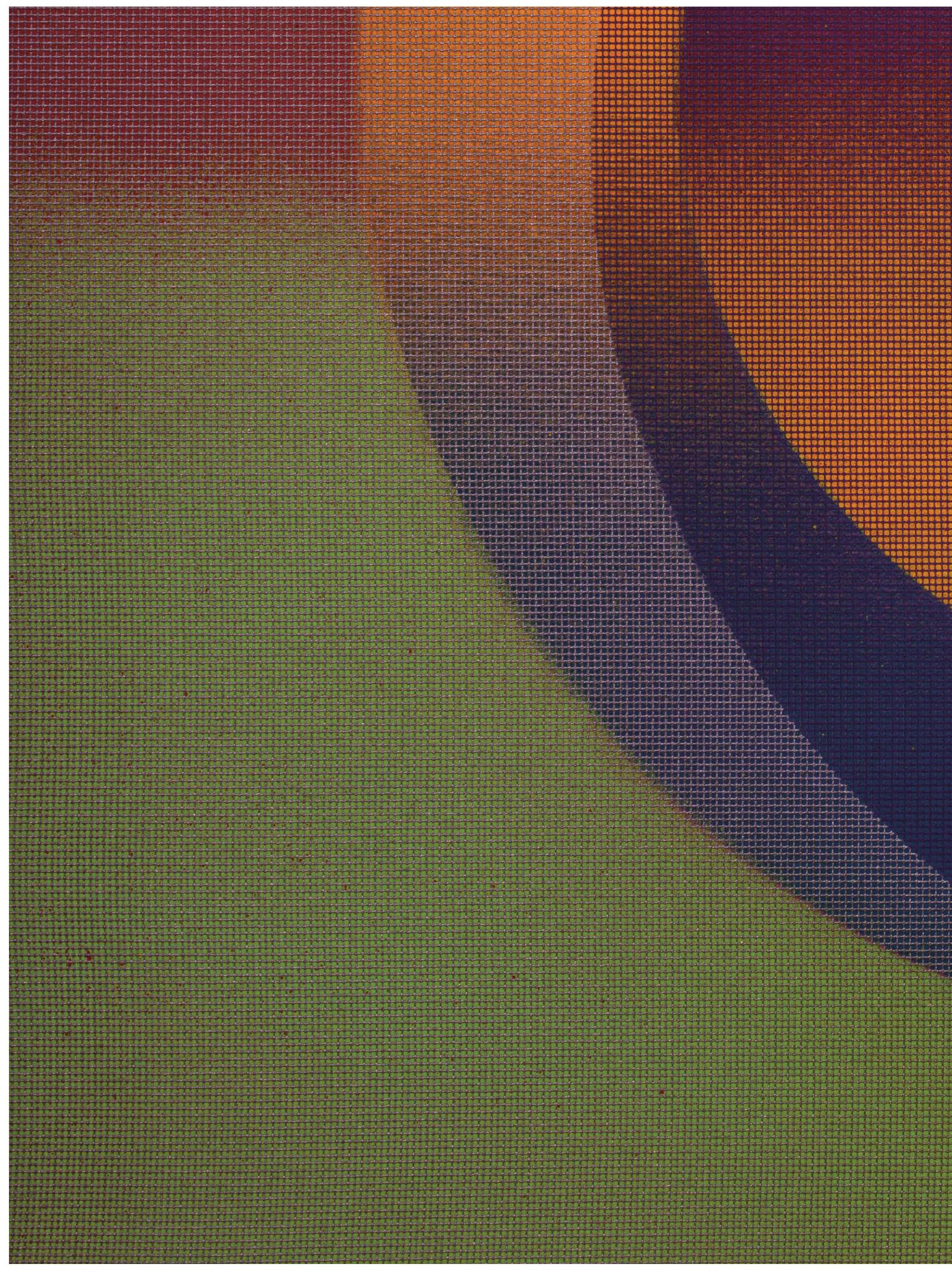
Augusto Giacometti, *Der Elefant* (détail), vers 1927,
peinture à l'huile sur textile, 79,5 x 120,5 cm,
collection privée

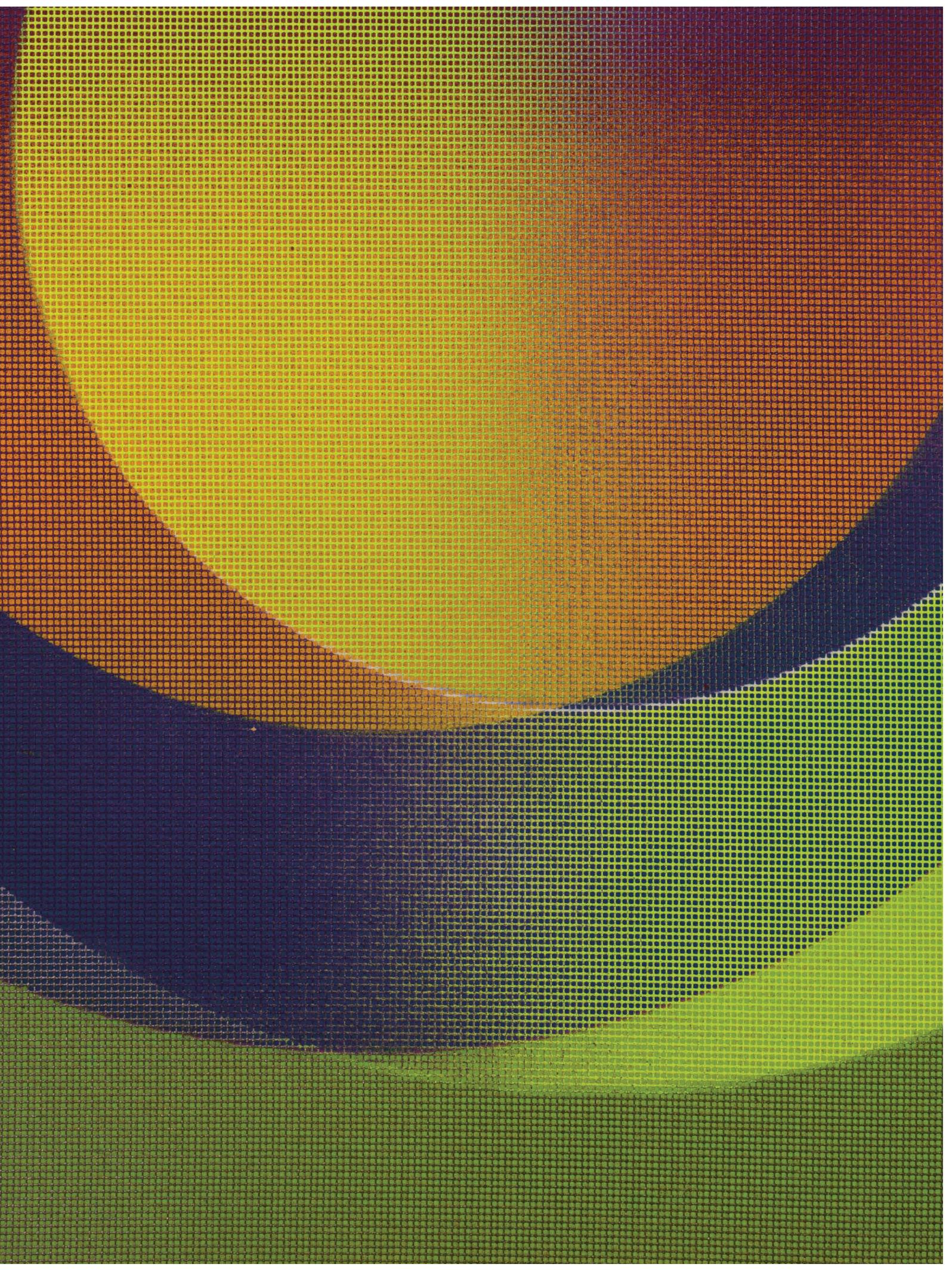


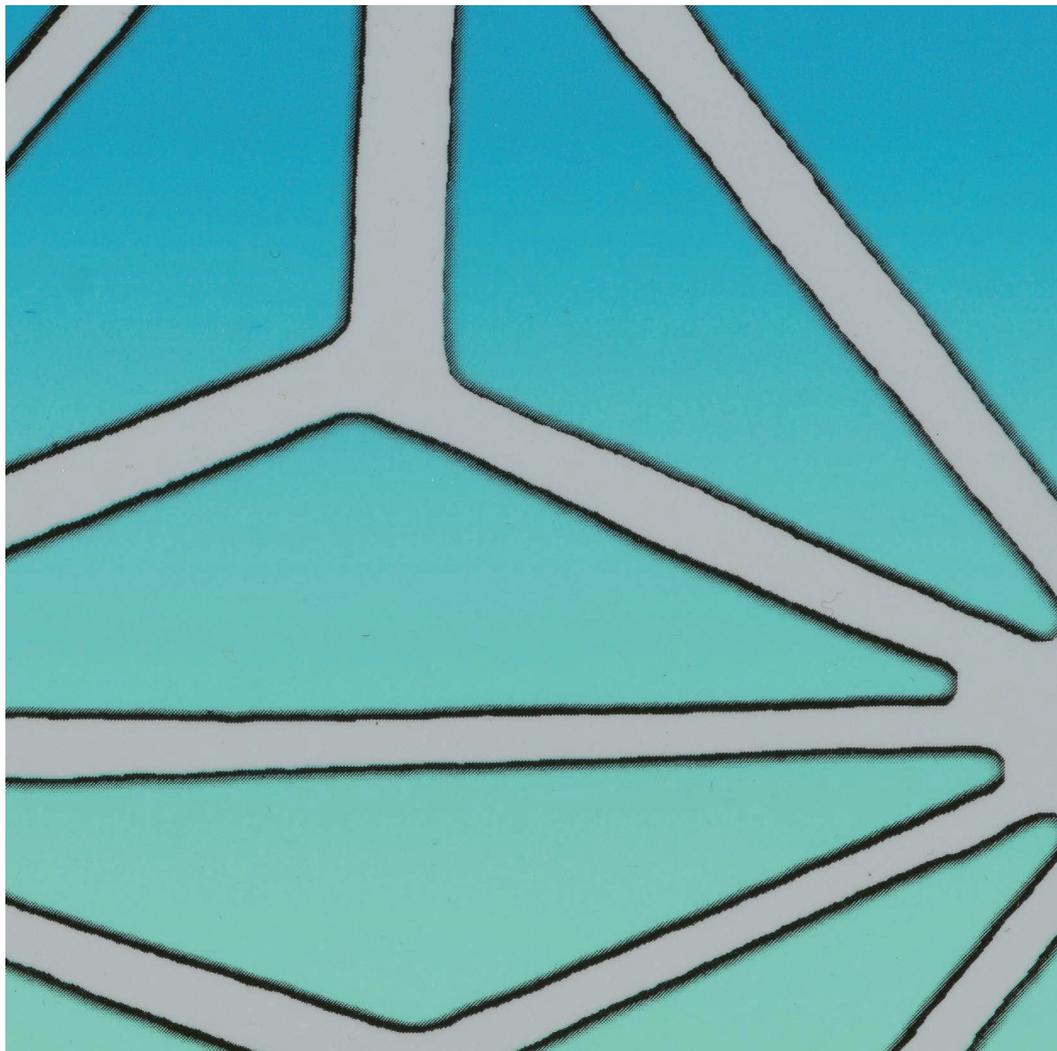
↑ Augusto Giacometti, *Garten in Stampa* (détail), 1946,
peinture à l'huile sur textile, 150 x 112,5 cm,
collection privée

→ 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







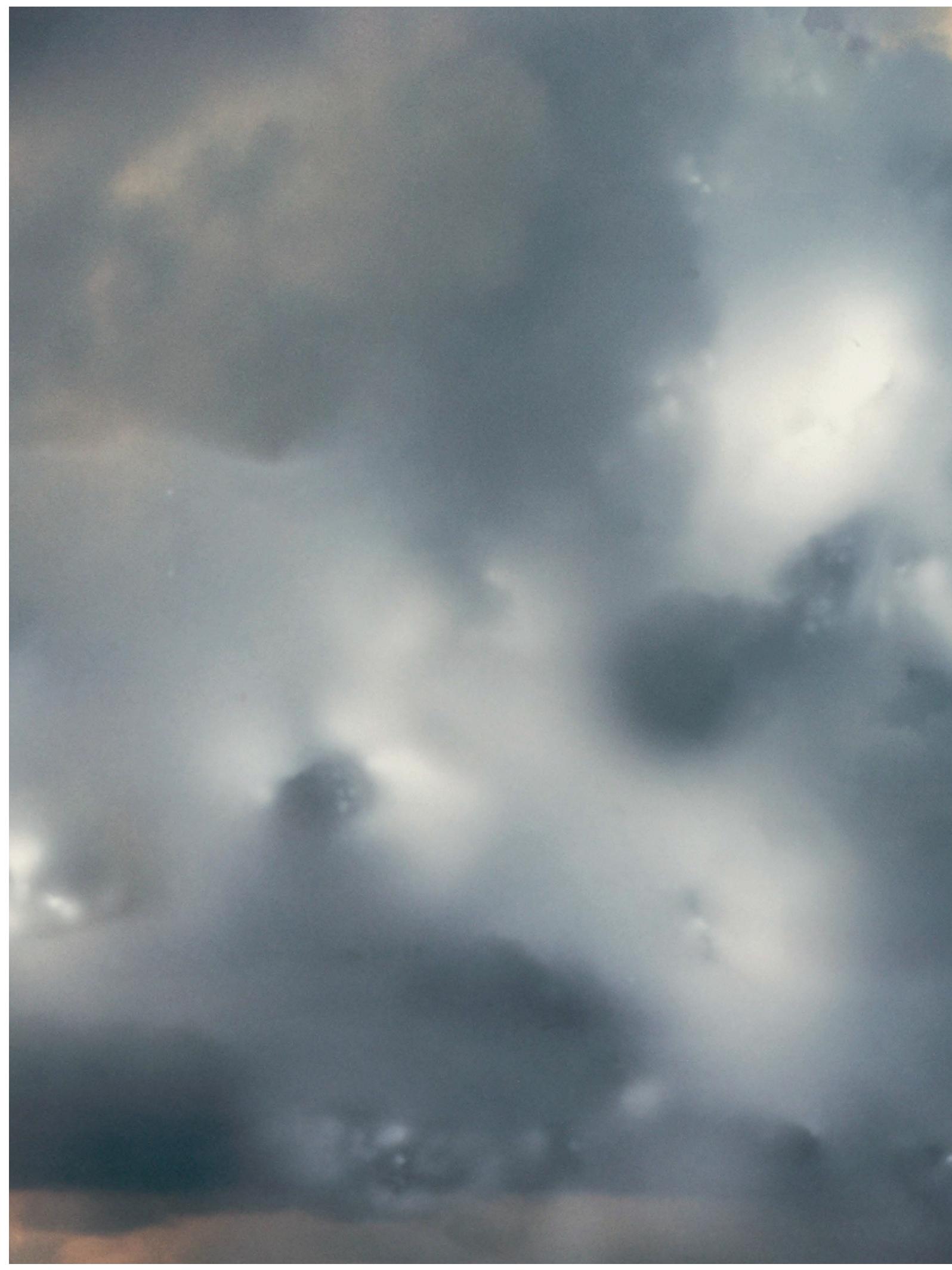


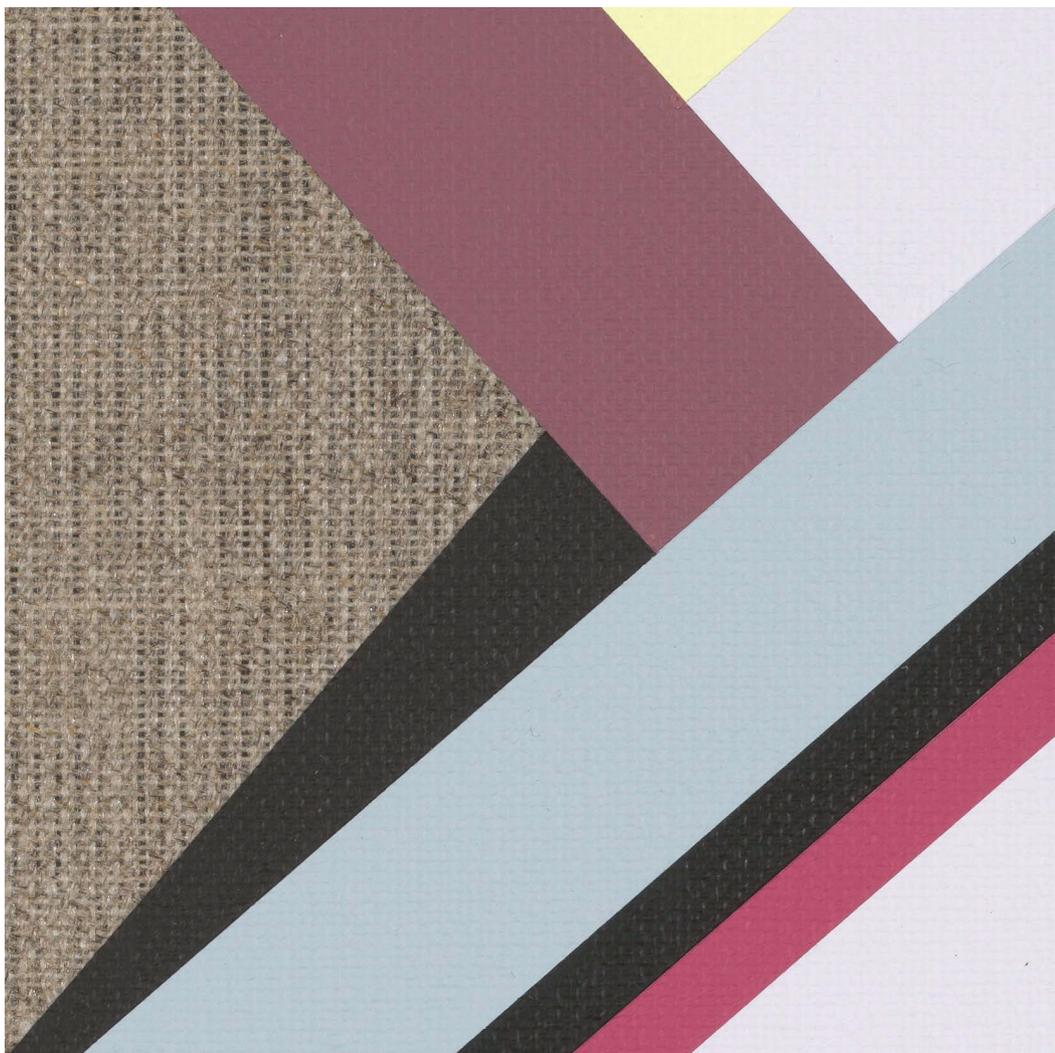
← Xanti Schawinsky, *Sp 507* (détail), 1977,
gaze teintée placée sur une peinture acrylique sur
textile, 48 x 38 cm, Fondation Saner, Studen,
© The Xanti Schawinsky Estate, Kilchberg

↑ 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

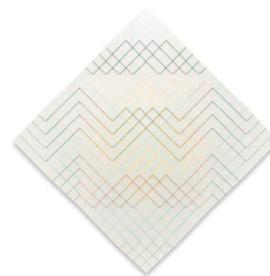




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