

# 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 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 focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and explains how they are used to record and summarize financial transactions. It also covers the rules of debits and credits, which are essential for maintaining the balance of the accounting system.

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 accounting period. Examples are provided to show how adjusting entries are recorded and how they affect the financial statements.

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 providing a clear and concise explanation of the financial results, including a discussion of the company's performance and any significant changes in the financial position.

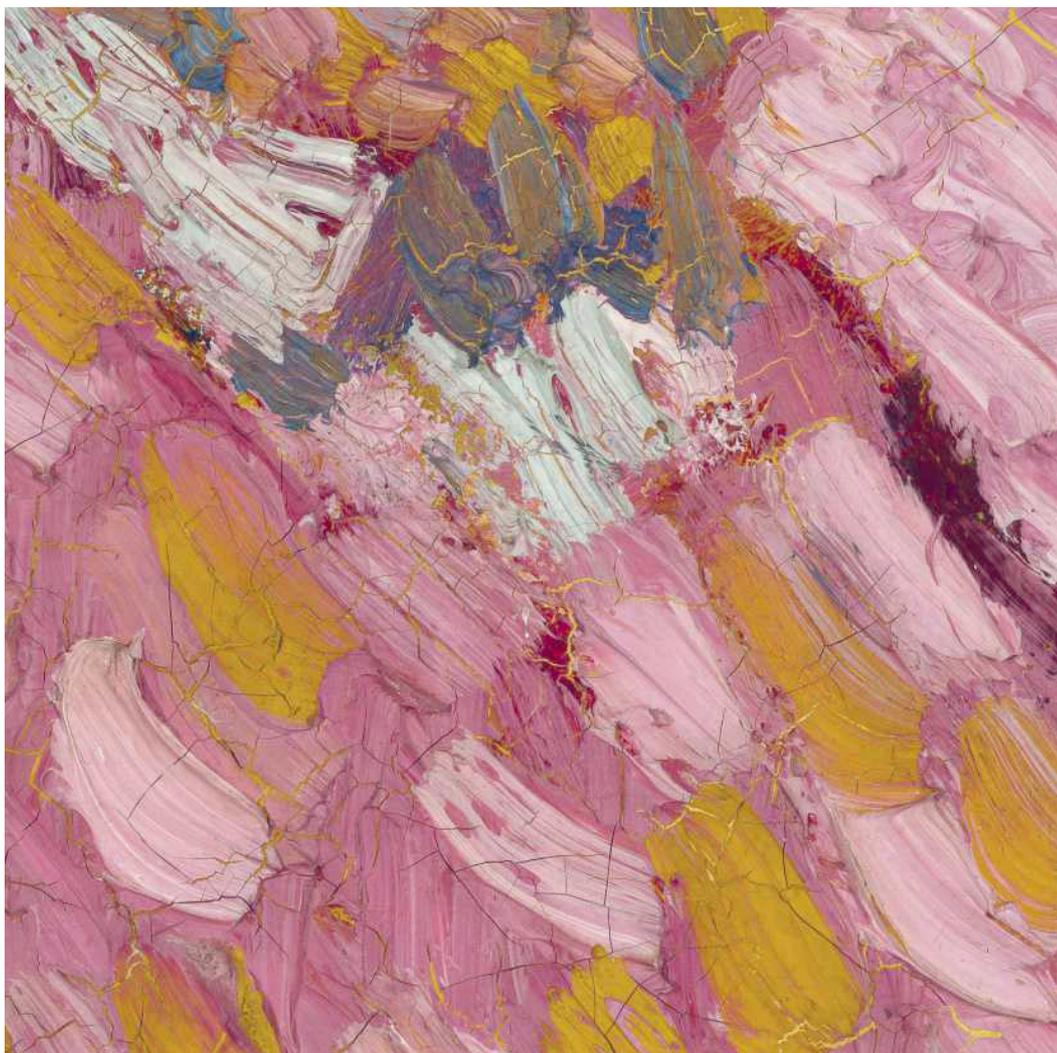
The sixth part of the document discusses the importance of internal controls. It explains how internal controls are used to prevent and detect errors and fraud, and to ensure the accuracy and reliability of the financial information. Examples are provided to show how internal controls are implemented in a business.

The seventh part of the document discusses the importance of ethical behavior in accounting. It explains how accountants are expected to act in a fair and honest manner, and to follow the principles of professional conduct. It also discusses the consequences of unethical behavior, such as the loss of trust and the potential for legal action.

The eighth part of the document discusses the importance of staying up-to-date on changes in accounting standards and regulations. It explains how accountants are expected to keep abreast of the latest developments in the field, and to apply them correctly in their work.

The ninth part of the document discusses the importance of communication in accounting. It explains how accountants are expected to communicate effectively with their clients, colleagues, and the public. It also discusses the importance of providing clear and concise financial information, and of being able to explain the results of the accounting process.

The tenth part of the document discusses the importance of continuous learning in accounting. It explains how accountants are expected to stay current in their knowledge and skills, and to seek out opportunities for professional development. It also discusses the importance of being open to new ideas and technologies, and of being able to adapt to change.



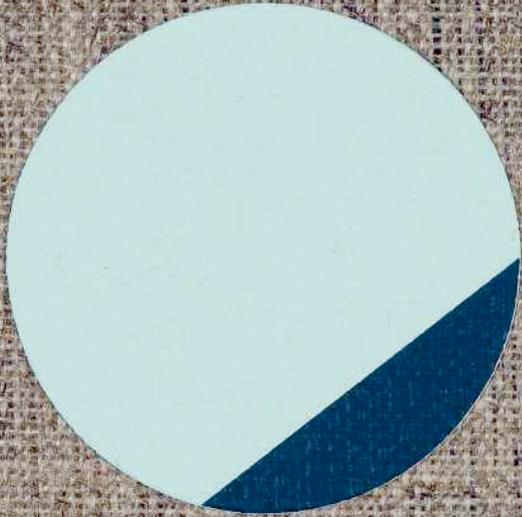
Cuno Amiet, *Selbstbildnis in Rosa* (Detail), 1907,  
Ölfarbe auf Leinwand, 61 x 55 cm, Privatbesitz,  
© D. Thalmann, Aarau, Switzerland



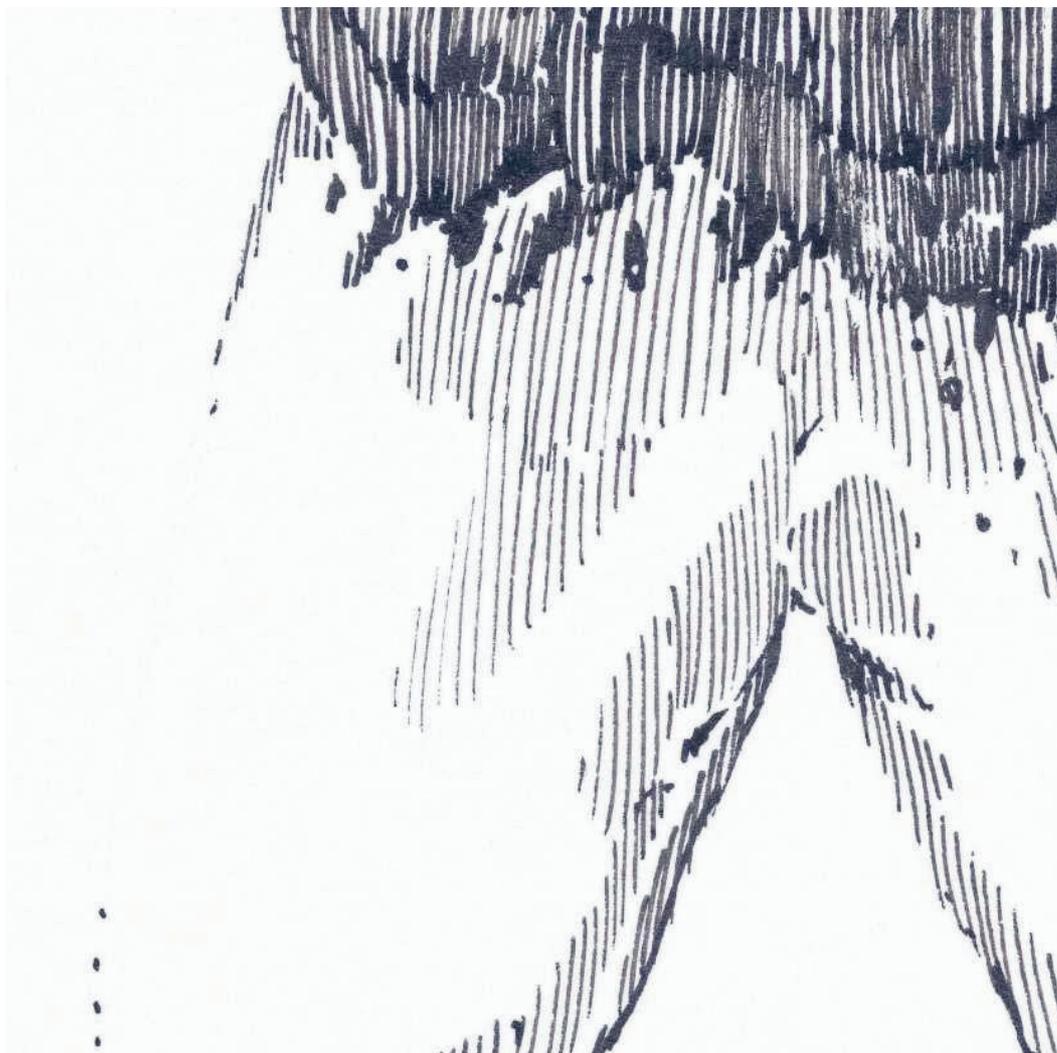
↑ Warja Lavater, *Droit de réponse* (Detail), 1982, Stofffarbe auf handgeschöpftem Papier, drei Leporellos, je 32 x 22,5 cm, Zentralbibliothek Zürich, © 2021, ProLitteris, Zürich

→ wiedemann/mettler, *campagna / sehnsüchtig* [aus der Serie *lover's lane*] (Detail), 2020, Enkaustik auf Leinwand auf Diasec, 2-teilig, je 30 x 24 cm, Schweizerische Nationalbank, © wiedemann/mettler, Zürich







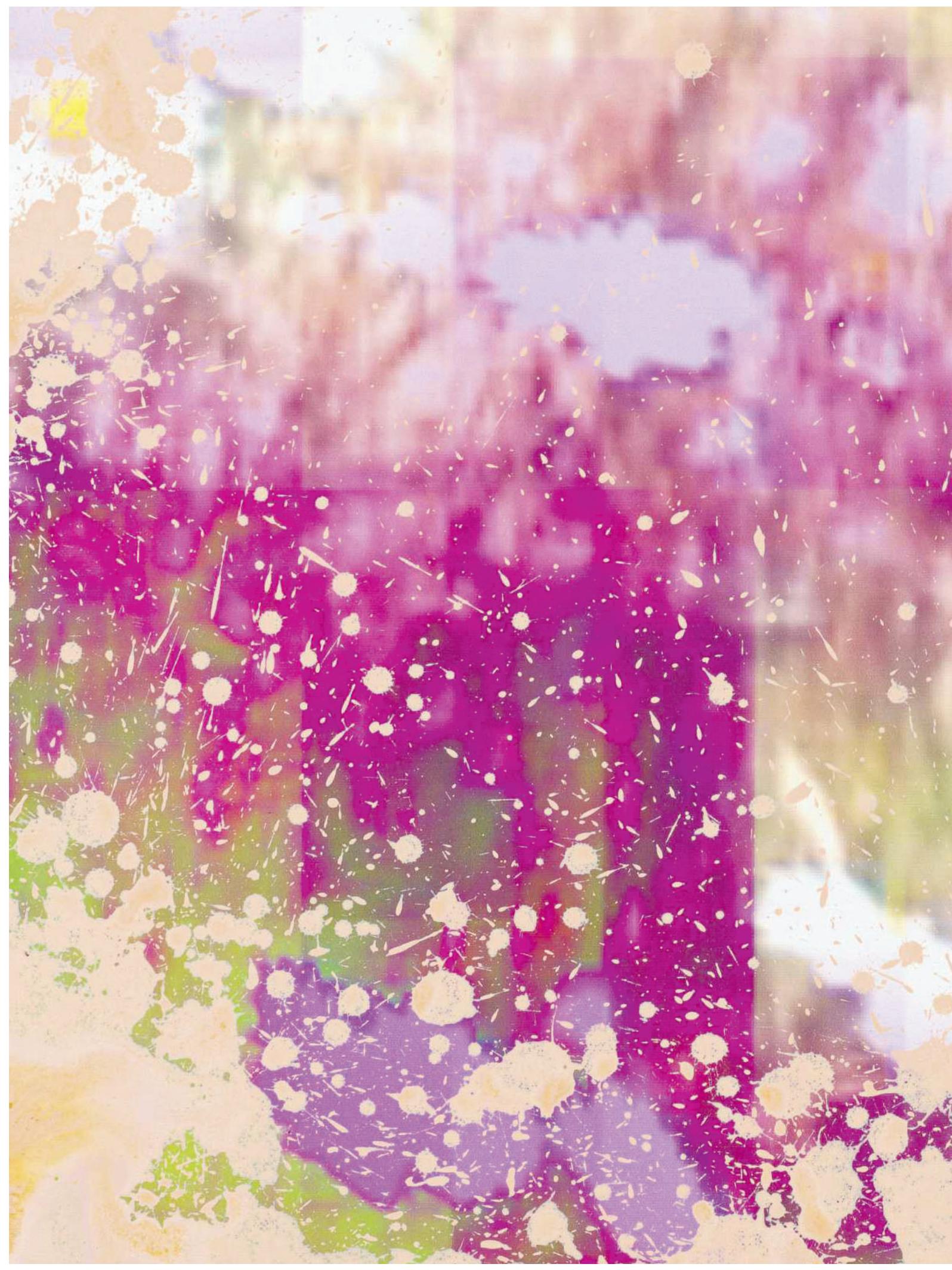


← Clare Goodwin, *Lymsey & Mike* (Detail), 2014,  
Acrylfarbe auf transparent grundierter Leinwand,  
42 x 32 cm, Schweizerische Nationalbank,  
© Clare Goodwin, Zürich

↑ Gaël Sapin, *Grittybenz* (Detail), 2018,  
Feder in Tusche auf Papier, 29,7 x 21 cm,  
Kunstsammlung der Stadt Zürich,  
© Gaël Sapin, Zürich



↑ Max Buri, *Mädchen mit Puppe* (Detail), 1908,  
Ölfarbe auf Leinwand, 50 x 34 cm, Privatbesitz

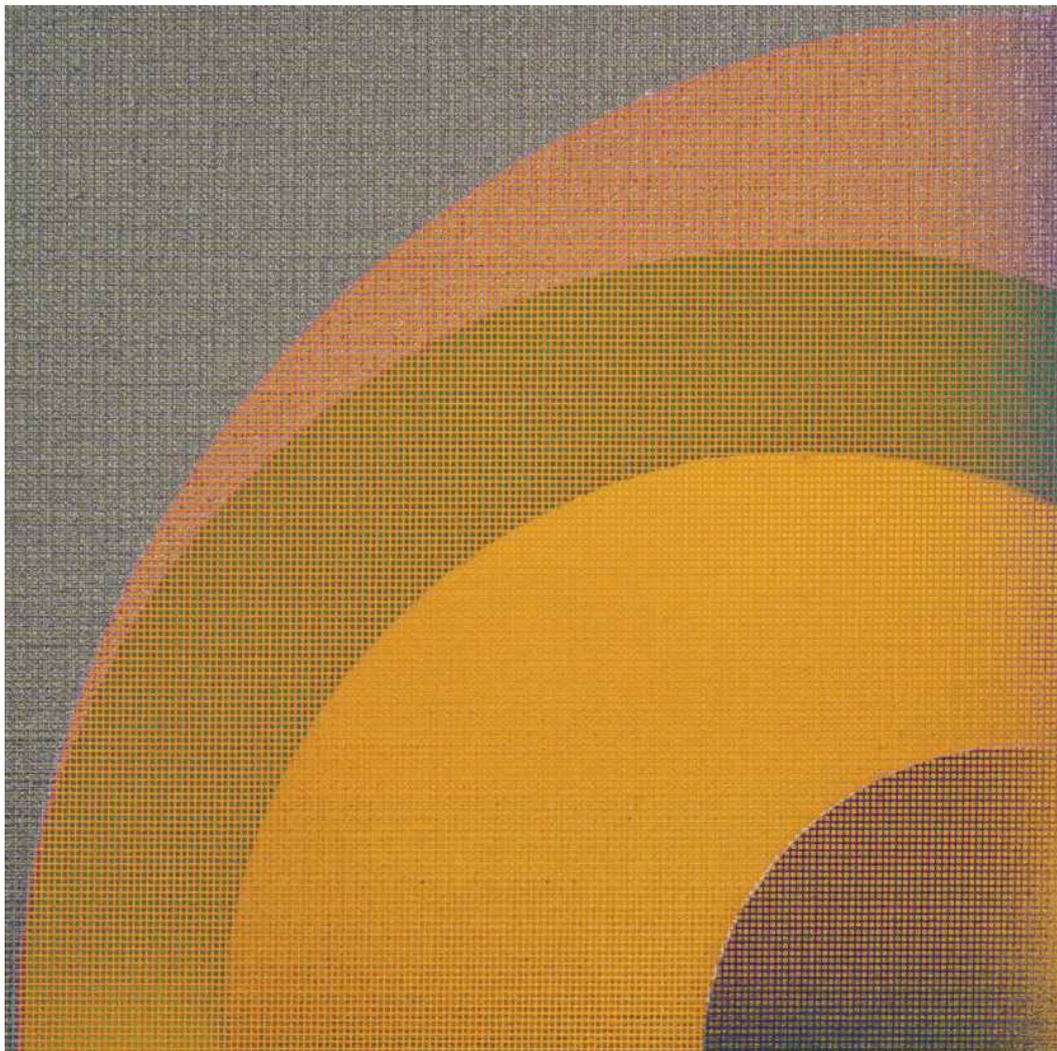






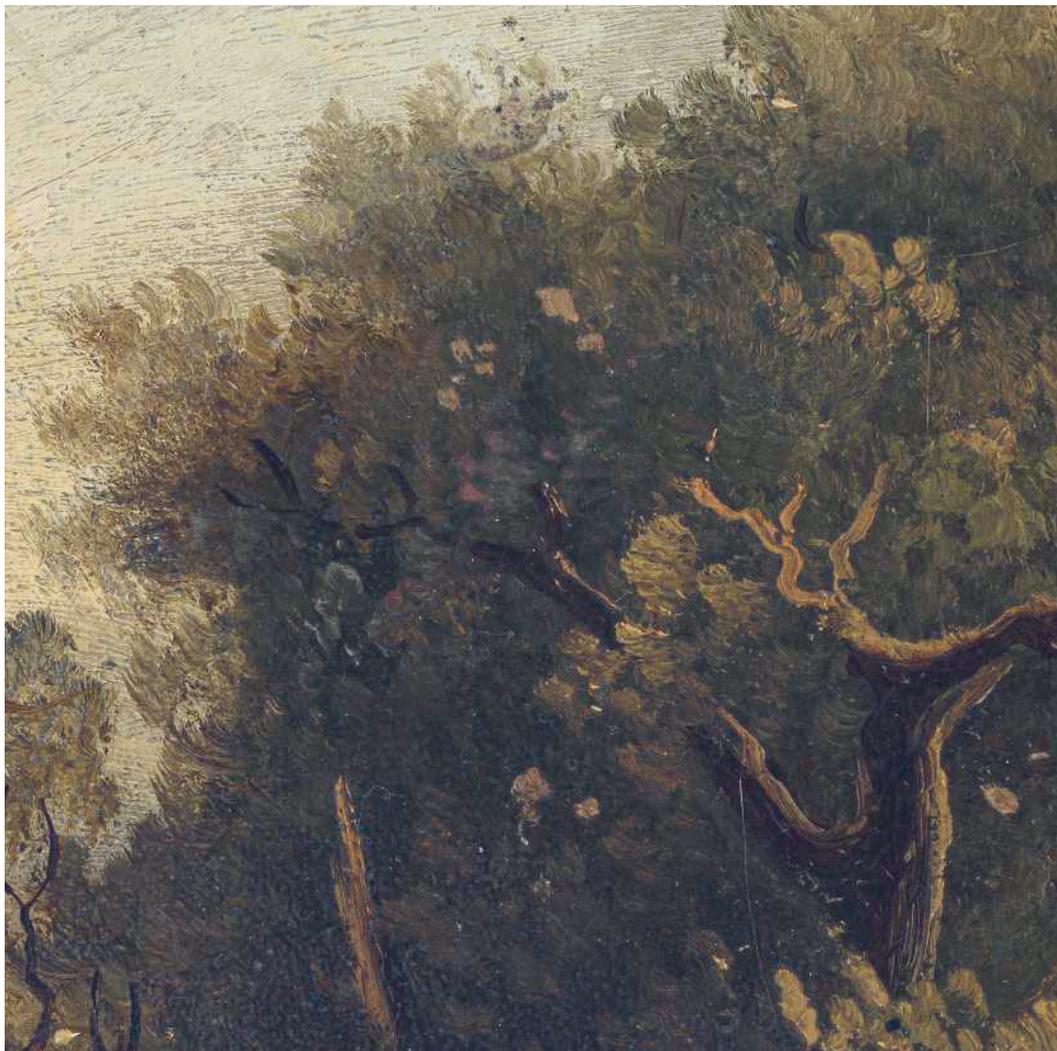
← Collaboration Adrian Schiess & Annelies Štrba,  
*Summerending* (Detail), nicht datiert, Acrylfarbe auf  
Pigmentdruck auf Leinwand, 100 x 100 cm,  
Privatbesitz, © 2021, ProLitteris, Zurich

↑ Guido Nussbaum, *Das Reich der Mitte* (Detail), 2008,  
Mischtechnik, Ölfarbe auf Leinwand, ø 19 cm,  
Schweizerische Nationalbank,  
© Guido Nussbaum, Basel



↑ Xanti Schawinsky, *Sp 502* [aus der Serie *Sphärenbilder*]  
(Detail), 1977, gefärbte Gaze über Acrylfarbe auf Gewebe,  
38 x 48 cm, Fondation Saner, Studen,  
© The Xanti Schawinsky Estate, Kilchberg





← Augusto Giacometti, *Transposition von Myosotis* (Detail), 1920, Pastellfarbe auf Papier, 10 x 10 cm, Privatbesitz

↑ Ferdinand Hodler, *Seebucht bei Spiez* (nach Alexandre Calame) (Detail), 1871, Ölfarbe auf Karton, 23 x 32 cm, Stadt Brugg



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Cuno Amiet, *Selbstbildnis in Rosa*



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Warja Lavater, *Droit de réponse*



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wiedemann/mettler, *campagna / sehnsüchtig*



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Clare Goodwin, *Lymsey & Mike*



Seite 32  
Gaël Sapin, *Grittybenz*



Seite 33  
Max Buri, *Mädchen mit Puppe*



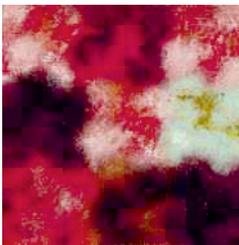
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Augusto Giacometti,  
*Transposition von Myosotis*



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Ferdinand Hodler, *Seebucht bei Spiez*  
(nach Alexandre Calame)



Titelseite  
Augusto Giacometti, *Drei Rosen*