

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 any other financial activity.

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 how these accounts are used to record transactions and how they are balanced at the end of each 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 are provided to show how adjusting entries are recorded and how they affect the accounts.

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 equity. It also discusses the importance of providing a clear and concise explanation of the financial statements to the users.

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. It also discusses the various types of internal controls and how they are implemented in a company.

The seventh part of the document discusses the importance of ethics in accounting. It explains how accountants are expected to follow a code of ethics and how this helps to ensure the integrity of the financial statements.

The eighth part of the document discusses the importance of communication in accounting. It explains how accountants need to be able to communicate effectively with their colleagues and with the users of the financial statements.

The ninth part of the document discusses the importance of technology in accounting. It explains how technology is used to automate accounting processes and how this helps to improve the accuracy and efficiency of the accounting system.

The tenth part of the document discusses the importance of continuous learning in accounting. It explains how accountants need to stay up-to-date on the latest developments in the field and how this helps to ensure that they are providing the best possible service to their clients.



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



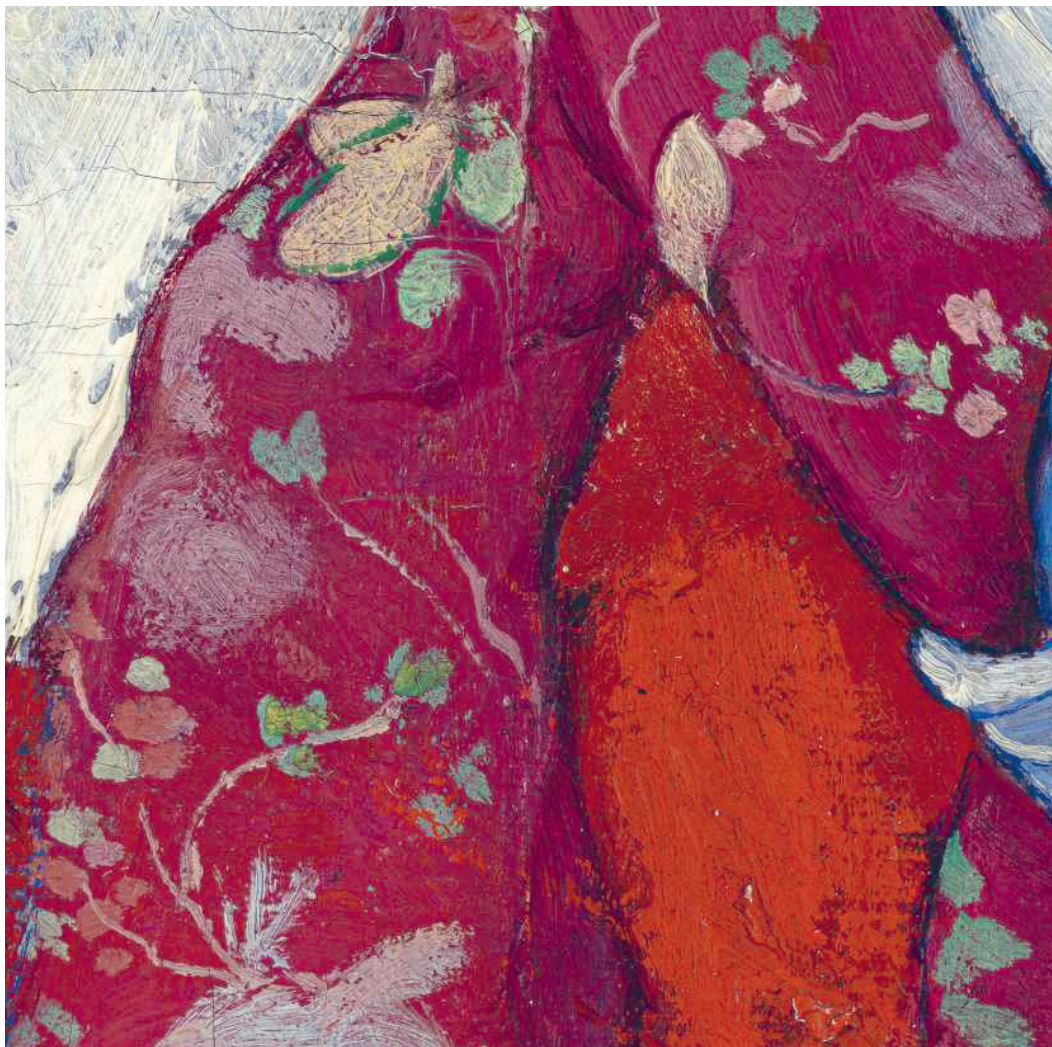




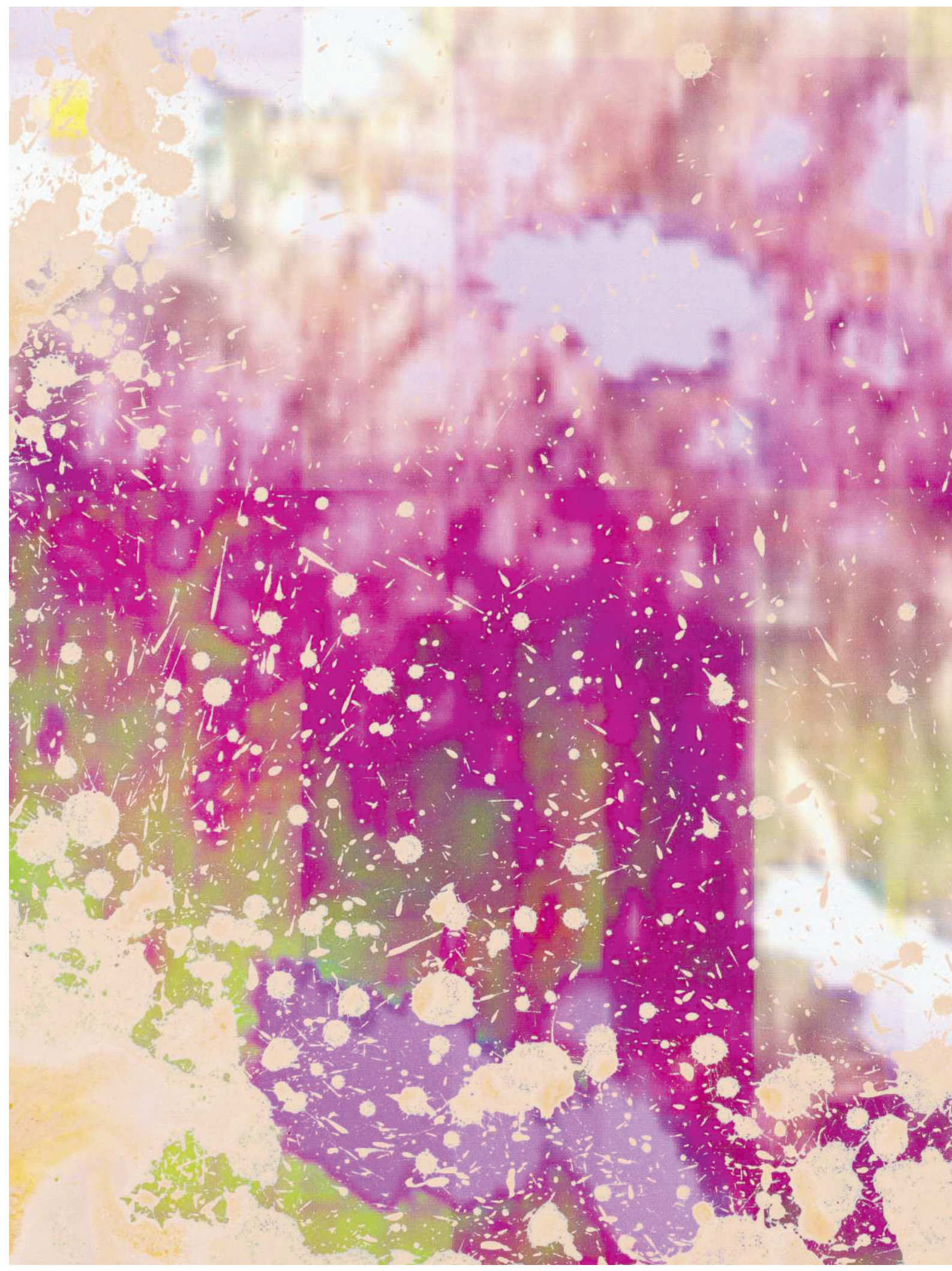


← Clare Goodwin, *Lymsey & Mike* (Detail), 2014,
Acrylfarbe auf transparent grundierter Leinwand,
42 x 32 cm, Schweizerische Nationalbank,
© Clare Goodwin, Zürich

↑ 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

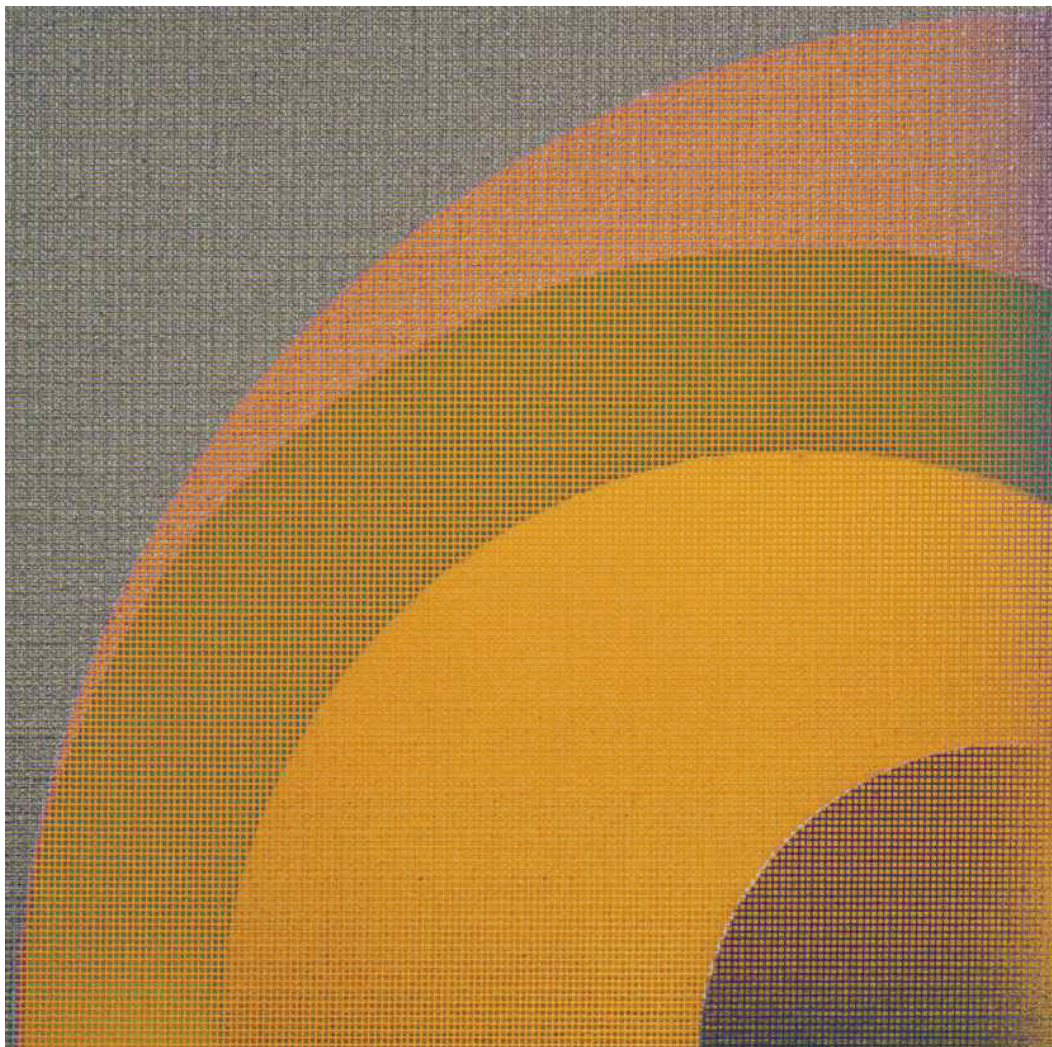






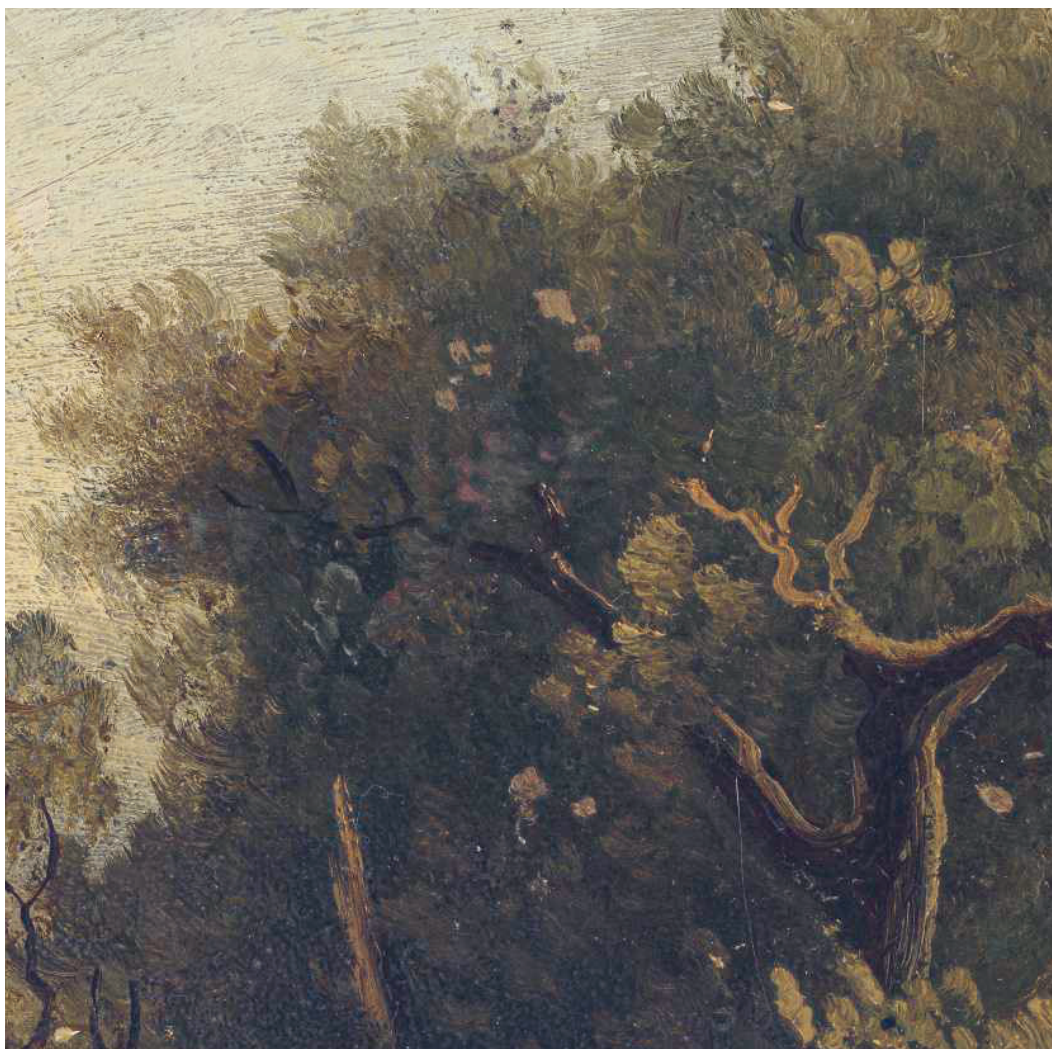
← Collaboration Adrian Schiess & Annelies Štrba,
Summerending (Detail), nicht datiert, Acrylfarbe auf
Pigmentdruck auf Leinwand, 100 x 100 cm,
Privatbesitz, © 2021, ProLitteris, Zurich

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



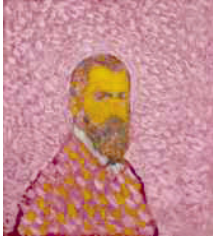
↑ Xanti Schawinsky, *Sp 502* [aus der Serie *Sphärenbilder*]
(Detail), 1977, gefärbte Gaze über Acrylfarbe auf Gewebe,
38 x 48 cm, Fondation Saner, Studen,
© The Xanti Schawinsky Estate, Kilchberg





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

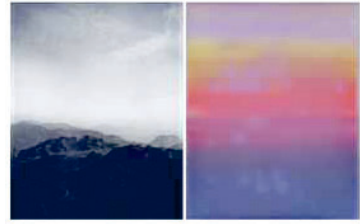
↑ Ferdinand Hodler, *Seebucht bei Spiez* (nach Alexandre Calame)
(Detail), 1871, Ölfarbe auf Karton, 23 x 32 cm, Stadt Brugg



Seite 27
Cuno Amiet, *Selbstbildnis in Rosa*



Seite 28
Warja Lavater, *Droit de réponse*



Seite 29
wriedemann/mettler, *campagna / sehnsüchtig*



Seiten 30/31
Clare Goodwin, *Lynsey & Mike*



Seite 32
Gaël Sapin, *Grittybenz*



Seite 33
Max Buri, *Mädchen mit Puppe*



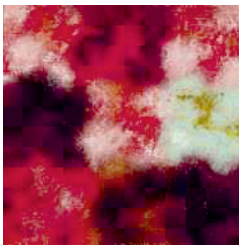
Seiten 34/35
Collaboration Adrian Schiess &
Annelies Štrba, *Summerending*



Seite 36
Guido Nussbaum, *Das Reich der Mitte*



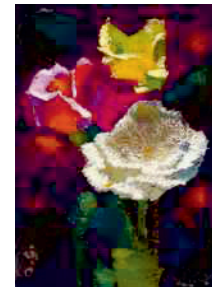
Seite 37
Xanti Schawinsky, *Sp 502*



Seite 38
Augusto Giacometti,
Transposition von Myosotis



Seite 39
Ferdinand Hodler, *Seebucht bei Spiez*
(nach Alexandre Calame)



Titelseite
Augusto Giacometti, *Drei Rosen*