



A Practical Model to improve the understanding of the information contained in the financial statements using the Visual Arts

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ABSTRACT

Financial reports are the end product of an accounting system that is aiming to provide useful information to users so that they can use this information in making economic decisions to take it. Unfortunately, in order to fulfill this goal in most cases, accountants neglected and presentations of information for the content. The main purpose of this paper is to present a new model for financial reporting that would somewhat increase the capacity to understand the information contained in the financial statements and the report looks to bring a new spirit. In this model is used Foundations of Visual Arts, the psychology of colors, aesthetic intelligence, financial analysts and fuzzy logic. In order to express the theoretical foundations and the introduction and explanation of each of the above combination of physical arts in accounting principles using the fuzzy model, was investigated. Finally is presented a theoretical model which aims to provide performance figures contained in the financial statements based on probabilities, using the principles of visual arts (including color and size) and color psychology. In addition to these financial statements in terms of form presentations to be removed from the case of formal. This method of reporting a new category innovative of accounting and financial reporting system.

Keyword:

Visual arts, aesthetics, psychology of colors, the ability to understand information, financial analysis and fuzzy logic

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