



Programming And model sensing applications using visual arts to improve the understanding of the information contained in financial reports

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ABSTRACT

Although the content superiority to figure is one of the major issues among accountants and fiscal data providers, effects of figures on transferring data and increasing its perception must not escaped the notice. A major purpose of this research is deliberation of using and not using visual arts in increasing the ability of perception of data inserted in fiscal reports. To this aim, at first using the systematic elimination method, 32 out 37 companies in pharmacy industry chosen as the primary sample of research during the fiscal year of 2013. After the industry sampling the company's financial reporting Tehran drug to to randomly to be select color and size. The original research (researcher) using Excel software programming and graphics were prepared financial statements, the outcome of this process through the application of innovative collected. Then design a questionnaire survey among 24 experts, was tested programming model. The results of the experts using spss software and statistical methods were approved in a society.

Keyword:

Visual arts, aesthetics, psychology of colors, the ability to understand, Financial Analysts

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