



First published in 2026 by The University of Edinburgh  
[books.ed.ac.uk/edinburgh-diamond](http://books.ed.ac.uk/edinburgh-diamond)  
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Khlif, W., Mehrpouya, A. & Chatzivgeri, E. 2026. *Recount: Kashfing Accounting with Visuals*. Edinburgh: Edinburgh Diamond, The University of Edinburgh. [doi.org/10.2218/ED.9781912669615](https://doi.org/10.2218/ED.9781912669615)

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ISBN (paperback): 978-1-83645-157-0  
ISBN (ebook): 978-1-912669-61-5  
DOI: 10.2218/ED.9781912669615  
DOI link: [doi.org/10.2218/ED.9781912669615](https://doi.org/10.2218/ED.9781912669615)

Cover photo by: Camila Hermes.  
Typeset by: Aliénor Arnoux, *Studio Itzamna*.

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Πάντα κατ' αριθμόν γίνονται  
Πυθαγόρας

"The essence of all things are numbers."  
says *Pythagoras*, Aristotle's *Metaphysics* (Book I, 5; 987b.30)

Aunque los datos cuentan la violencia de género —las estadísticas nacionales y mundiales—, esos números no revelan rostros ni cuerpos: muchas heridas quedan fuera del conteo, muchas vidas sin nombre.

"Numbers without faces become a pedagogy of cruelty, erasing bodies and stories beneath their count."  
calmly recalled *Rita Segato*  
adapted de *Las estructuras elementales de la violencia*

« وللهذا له إلى كل موجود وجه خاص لأنه سبب كل موجود »

"Therefore, He has to every existent a particular 'face,' for He is the cause of every existent"  
reminding us *Ibn 'Arabī al-Futūḥāt al-Makkīyya*, vol. 2, p. 434



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# Preface

*Wafa Khlif, Afshin Mehrpouya & Eleni Chatzivgeri*

Please enter, don't be shy - it is mostly safe here, or at least, not more dangerous than where you come from.

This is neither in the book nor outside the book, but the fragile surface where an account begins to take form. We write this preface as the smell that precedes the form, the initiation and invitation; to dare to face what numbers and images expose and hide, an attempt to overhear what they whisper to each other. Accounting is always a matter of faces and facades- and Re-count is a confrontation with what we would rather not see, what rather not be seen, or the whispers craving to be heard but stifled or crowded out in our cacophonous sensory world.

We invite you to step into this project as an act of rejuvenating and re-counting our world's tired stories. Stories wherein beings place numbers against and for, attempt to conjugate fictions with realities, to make fictions real, but also to win the endless fight between fictions.

Many works in this collection explore accounting as complicity in sacrilege, and in haunting of our collective human spirit. Others incarnate how accounting arises to a challenge: to recount the narrative of a possible, a capacity to grow together with the spirit of sacred life.

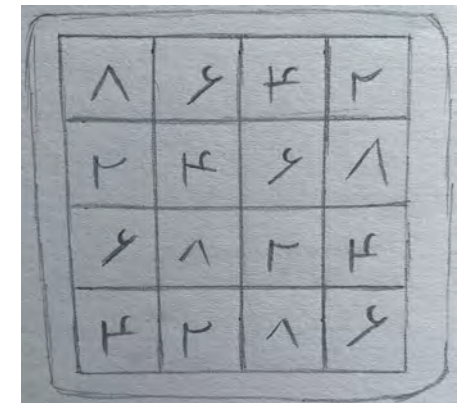
This work emerges from a lack, a void, a missing part. Theory speaks reasonably about reality, yet theory always lacks - its words, equations, assumptions falter and come undone when it

tries to dance to the complex music of life. The powerful have long used numbers to exert power, to organise slavery, genocide, disposition, to build towers, to count their endless wealth, and to increase it. Those deemed marginal have bent numbers otherwise: to resist, to counter-narrate, to escape, to forget.

Scholars, in turn, attempt to decode the interval: the dominant gaining power, the dominated reinventing resistance, numbers mediating their fragile relation, sometimes turned to the daggers of the repressed, sometimes to the mask of the oppressor and sometimes the ropes entangling them together. Yet life escapes both camps. It flickers in-between, escaping through and beyond signs, dancing around the spaces that reason strains to 'capture' and express.

This project seeks to connect the dots of this elusive complexity. It is an encounter - between the human who presses the button to catch an instant, the thinker who inscribes its motives and expressions, the collector who arranges sensory fragments, the visitor who decides not to see or who lingers, marked by something ineffable, awaiting expression.

Here, photographs converse with words, movements, and pauses inviting you to build a tomorrow that counts differently - where each 1 and 2 can finally meet the forgotten Z and Y of life's vulnerable modes of existence.



Drawing of an Iranian Numerical Talisman (as found on the internet)

## **On ‘Kashfing’**

We chose the term Kashfing as a deliberate neologism, inspired by Ibn Arabi’s concept of kashf كشف — an unveiling or revelation that exceeds purely rational knowledge. In this tradition, kashf is not about owning truth once and for all, but about a movement of disclosure: something hidden becomes momentarily visible, without losing its depth or mystery. By Kashfing, we want to emphasise this ongoing, unfinished process. Kashfing names a way of searching, seeing, and thinking that combines reason with intuition, analysis with sensitivity, concepts with lived experience. It invites us to approach reality not as a fixed object to be measured once and for all, but as a set of relations that can be unveiled differently depending on where we stand, who we listen to, and how we attend.

Kashfing is a posture: a gentle insistence on staying open to what our methods, numbers, and narratives do not immediately ‘capture’, and a commitment to let those unseen dimensions speak back to our work... a new old methodology.

## **Why Recount?**

Recount Photographic Agora was born from a lively and loving friendship among us, but also from a shared sense of repression of our other selves—those parts of us that wished to thrive despite the weight of the cold, pale and inert body of mainstream academic publishing. It was also born out of the urgent need to sense accounting and its roles in our disintegrating worlds and futures, above and beyond the narrow reach of rationality, intellect and disciplinary boundaries. We wanted to reach across and through distances to the multiple others inside and outside, and to breach walls that appear solid but are, when you touch them, quite malleable and fragile.

To get a sense of the possibility of our project, we reached out to artists and critical accounting scholars for support. Many responded with solidarity, and their encouragement was essential in bringing this project into being. We acknowledge them today as the Curatorial Board of Recount.

Recount has now existed for five years, inspiring stories and

photographic works related to critical accounting from all over the world. It has given rise to exhibitions in Edinburgh, Tunis, Paris, and soon Barcelona and Bogotá. It has brought vitality to our academic and artistic lives, and we know—through conversations, messages, and shared experiences — that it has inspired artistic production, reflection, and new ways of touching and being touched by accounting for many colleagues both inside and outside academia.

This book gathers a series of creative encounters with the Recount Photographic Agora. It brings together worlds often kept apart, bodies wanting to dance together, political struggles pulsating yet muted. It weaves them into dialogue with one another, alongside the photographic and textual work that has taken form within the Recount Photographic Agora. This book brings together people who refuse to take themselves too seriously yet take very seriously the effects of quantification on the living and the vibrant. In doing so, it also questions the limits and possibilities of accounting and the fragile truths it circulates.

# Les peaux comptables ?

*Wafa Khlif & Afshin Mehrpouya*

**Quand la *Ch-air* et la *P-eau* conjuguent l'histoire du corps éthéré et transcendent les frontières de la comptabilité.**

## **Ch-Air**

Alors chère p-eau, je voudrais te soumettre un texte.

## **P-Eau**

Génial. Vas-y. C'est une séance de soumission, j'aime bien ça...

## **Ch-Air**

Oui. C'est un texte de Martine.

"Didier me disait, on a fait 55 km aujourd'hui.

J'avais carrément l'impression qu'il me volait mon énergie. De mes tours de pédales. Qu'il était inconscient qu'il était mauvais conteur, car mon intuition indiquait 60 et lui persistait sur ses 55.

Et même bien sûr, 60+10%. Cela a duré des jours et avec amour, nous en rions. Jusqu'à ce qu'un jour, un autre cycliste passe à côté de nous et que Didier fasse 1 km à côté de lui. Il avait un truc électronique. Belle défaite, celle de l'humain qui compte.

Le Compteur de Didier était effectivement mal réglé et depuis des jours, il me volait donc des kilomètres.

Longue discussion sur ces maudits chiffres. Le comptage, la

norme, leur rôle, notre besoin de repères, les certitudes des hommes. Lui dirait des certitudes des femmes, mais celle-ci objectivement, sont plus sûres, plus fiables, et nos institutions différentes sont parfaitement calées sur nos histoires de vie.

## **P-Eau**

Cela fait écho avec une autre soumission: "je traçais en calligraphie, autrefois, sur le dos de mon amant. Je dessinais des chiffres qui ont marqué notre vie commune et aussi sa vie, en utilisant un canon bien aiguisé.

L'encre noire éclatante reflète la beauté des traits qui font barrière parfois. Cela troublait les lignes élancées de mes 8 et mes 2. L'encre était légèrement trop liquide et cela coulait parfois. C'est frais et ça donne des frissons.

Les chiffres apparaissent comme des marques sur sa peau, un choya coupants et cela fait légèrement mal.

Oui, les chiffres peuvent être dangereux. Elle me demande d'écrire certains chiffres avec plus de force. Elle voulait mieux sentir le poids de ces chiffres. La date la plus importante était celle du décès de sa mère... que lire ?

Tu m'entends ?

## **Ch-Air**

Oui, je suis là, toujours là, même si invisible.

### **P-Eau**

Puis, il y avait le nombre d'amants qu'elle avait dans sa vie avant moi, elle me dit 13 !

Les chiffres peuvent être corrosifs et superstitieux !

Elle me contait le nombre de fois qu'elle a essayé d'avoir un visa pour aller dans un pays, pour faire un doctorat, qu'elle n'a pas réussi à faire. 4 fois, elle disait. Les chiffres qui évoquent le deuil des vies non-vécues.

Ensuite, elle a essayé de me communiquer quelque chose d'essentiel sur notre amour. J'étais incapable d'entendre son cri de 9. Je n'y prends pas vraiment garde, mais pour bien tenir le canon de la main droite, j'appuie de la gauche et alors les chiffres s'emmêlent, l'encre se trouble. Peu à peu, l'encre tourmentée efface les contours : les chiffres deviennent flous, illisibles, et des mots apparaissent. À la fin, on s'endort."

### **Ch-Air**

Alors dans le texte de ma 'soumission', je te dessine comment le corps se soumet aux rouages des chiffres malléables et parfois voleurs. Dans ta réaction, les chiffres et le corps, s'encrent, se chuchotent et se mordent réciproquement. Des chiffres non-lisibles apparaissent des mots.

C'est beau, mais là, on piétine un peu. L'exercice était d'ouvrir une conversation autour du chiffre et du projet qui l'a engendré, ou qui le met dans un cadre... Et c'est étrange, parce que ni l'eau, ni l'air n'aiment pas vraiment les cadres.

### **P-Eau**

Le cadre est intéressant. On peut le porter comme un masque ou comme un casque. On peut aussi le déjouer, le tourner, le contourner, le faire fondre, le tordre ou même le défoncer.

### **Ch-Air**

Défoncer.

Tu n'as pas pensé à l'ouvrir plutôt...

### **P-Eau**

Le cadre devient central dès qu'on parle d'un projet. Projeter, c'est déjà encadrer et cadrer la naissance, donner une direction

aux forces en place, invoquées.

Mais au lieu d'un cadre rigide, figé, sans âme... on pourrait l'imaginer autrement : comme une peau fine, une membrane poreuse où les essences circulent, s'infiltrent et se transforment. Comment peut-on voir le projet Re-count différemment si au lieu d'un cadre, on lui propose une peau ?

### **Ch-Air**

C'est bizarre... moi je suis arrêtée par la peau.... Et toi obsédé par le corps que tu encadres...

### **P-Eau**

Oui, mais c'est une obsession qui me va très bien. Je pense qu'à travers lui, on peut voyager loin. Le corps n'est pas limitant. Tout dépend de la manière dont on l'habite, dont on le perce, dont on le laisse se fondre à l'intérieur d'autres corps. Le corps contient tout. Et c'est peut-être à travers lui qu'on peut (le) dépasser, non ?

J'ai beaucoup misé sur le corps, sur les portes qu'il permet de déboucler et tout le mystère et le mysticisme qui palpitent au creux de sa chair.

### **Ch-Air**

Marrant que tu vois le corps comme une libération. Et moi, je vois le corps comme une oppression.

### **P-Eau**

Dans la tradition où j'ai grandi, le corps est une cage. J'ai cru en la grande séparation entre l'âme et le corps.

Toute ma vie, j'ai tenté de redonner au corps sa juste place : celle d'un siège de l'âme où la frontière vacille, apparaît floue et poreuse, entre la chair et le tout.

Je pense que toute porte, si on insiste avec grâce et persévérance, du respect et de la vitalité, nous amène vers le niveau supérieur.

### **Ch-Air**

Au-delà des portes ? Laisse-moi te poser une question puisque tu as relié le corps à la frontière. Pour toi, la frontière est-elle une ligne de séparation ou une ligne de contact ?

## **P-Eau**

Les 2. Cela dépend de ce que nous faisons d'elle. C'est comme la peau. C'est une séparation entre l'intérieur et l'extérieur et aussi la ligne sur laquelle s'accumulent un bataillon de bactéries qui s'éclatent en continue. Donc, je pense que cela dépend de ce que nous voulons faire de la frontière. La frontière n'est pas une ligne, c'est un champ d'émergence de vie différente, de particularités, de bâtards. Cela me renvoi à ce très joli livre : *Borderlands* de Gloria E. Anzaldúa ou elle parle de mé-tissage et appelle à dépasser la conception de la frontière comme une ligne de séparation et de division.

Un livre qui tente transformer la frontière, d'une ligne vers une zone de vie. Des gens qui vivent autour des frontières, les gens qui traversent quotidiennement les frontières. Des gens qui ont appris à franchir chaque jour sans bruit, sans passeport, ces seuils invisibles.

L'étude de la vivacité, de la vitalité et des activités font émerger une frontière. Pour moi, ce qui est intéressant dans la frontière, c'est la capacité à transgresser son statut figé en mouvement, en osmose avec les particules qui s'agitent autour d'elle.

## **Ch-Air**

Donc, en fait, je reviens à ta métaphore de la peau, parce que cela m'interpelle.

Le chiffre peut blesser, caresser ou suturer la peau. Le rôle de la comptabilité est souvent de faire des points de suture sur cette peau qui souffre de trop de sang et de cris qui sortent des blessures. J'aime bien voir les comptes comme des cicatrisés sur le corps de nos vies. Des cicatrices qui palpitent de vie... une vie qui cherche à s'échapper. Je parle de la souffrance.

Parfois on fait des points de suture non pour soigner mais pour cacher cette mutilation, cette fiction violente.

## **Ch-Air**

En fait, on peut facilement relier tout cela à la cuisine, non ?

## **P-Eau**

Je suis d'accord.

Une personne qui apprend à manger à travers sa culture de rationalité sèche, ne peut goûter la traversée des frontières franchies ni savourer les mélanges. Il est mono-saveur.

La cuisine est l'art des membranes. Chaque ingrédient est bordé d'une membrane, comme les haricots ou les tomates. Il ne peut y avoir émergence d'hybride, ni émergence d'aura si chaque ingrédient reste séparé par ses frontières solides. Le tout n'est pas comestible.

Dans ce projet aussi, il me semble qu'il est beaucoup question de frontières. Mais pas seulement de celles que l'on franchit.

Ce que nous faisons des frontières mérite d'être interrogé : certains les survolent à distance, d'autres cherchent à les traverser, les effacer, les submerger, ou parfois même à les réaffirmer. Notre projet, je pense, exprime aussi des frontières ; entre la poésie et la pensée, entre la rationalité et la foi, entre le visuel et le signe ; entre l'historique et le présent... Comme une bonne ratatouille !

## **Ch-Air**

Entre la recherche et l'art, entre l'art et l'éducation, sur la recherche et l'éducation.

## **P-Eau**

Quand la frontière solide est là pendant très longtemps, ceux qui vivent sur un bord cessent de (re)connaître ceux de l'autre. L'oubli s'installe.. aussi.

## **Ch-Air**

Oui.

## **P-Eau**

Parce que les gens des 2 côtés des frontières viennent toujours des mêmes familles et partagent une histoire. Mais ils oublient cette histoire partagée.

Si la frontière est trop solide, les histoires nous aident à ne pas oublier l'autre côté.

Donc, les histoires sont vitales.

Notre projet essaye de rendre le voyage possible, de reconstruire des bouts d'histoires.

Pour apprivoiser celles de l'autre côté de la frontière, nous remarquons d'abord la différence.

Puis, lentement, reconnaître ce qui nous ressemble, l'autre en nous. Ensuite, on essaie de mimer l'autre, en utilisant sa propre langue. Et de cette danse hésitante naît une langue nouvelle, tissée d'écoute et d'efforts, une langue commune où une histoire se recompose, où une politique s'invente.

Et en commençant par connaître ensuite, peut être sentir, ensuite même peut être séduire et aimer. Après le voyage devient possible. Même si on sait que les frontières ne s'effacent jamais.

### **Ch-Air**

*Frontières*, c'est un journal français d'extrême droite. Une position qui refuse de reconnaître comme humain celui qui est juste différent.

### **P-Eau**

Le mot prend un S, c'est intéressant, c'est un pluriel.

Je pense que la façon dont nous définissons la frontière est l'un des enjeux majeurs des débats existentiels actuels sur qui nous sommes, comment faut-il vivre ensemble, et cetera et cetera. Nous vivons actuellement la montée des frontières qui produisent des morts, qui tentent de séparer et de déconnecter les uns des autres. Ce sont les frontières dominatrices. Comme le mur que construit Trump. Dans le champ de savoir, ce mur traduit ce que fait la section méthodologie et épistémologique des revues américaines.

### **Ch-Air**

Tous les murs, pas uniquement celui de Trump, pas uniquement celles des revues américaines...

### **P-Eau**

Entre la bonne recherche et la mauvaise recherche. La recherche pure, dure, qui cherche à se protéger contre la pollution de la mauvaise recherche politique et/ou poétique. Une recherche qui érige des murs autour d'elle — au nom de la rigueur, de la neutralité et de l'objectivité — mais souvent pour

éviter d'être émue, interrogée ou transformée.

Entre ici et là-bas, entre toi et moi naissent les fatalités de la vie. Les fatalités qui ont été modélisés par une modernité rationnelle, froide, hégémonique, structurelle et capitaliste. L'illusion de les prévoir nous a encastrés dans cette fatalité de la frontière qui sépare.

### **P-Eau**

En revanche, je pense qu'il y a des frontières comme des peaux totalement poreuses. Ce type de frontières nous protège et nous libère à la fois. C'est de cette frontière qu'on veut discuter dans ce projet.

Cette frontière est malléable et perméable. Elle est à la fois à l'intérieur et à l'extérieur du corps, sans aucune séparation.

Cette frontière n'est pas un mur.

L'illusion des murs qui protègent contre un danger imaginé, politiquement construits fait mal à cette belle esthétique humaniste de la frontière. Les murs comme construits partout pour éviter le conflit, ne font que l'aggraver, le maintenir et le fortifier.

Ces frontières solides qui font le mort mais se réveillent souvent comme un cancer dévastant la chair des êtres possédés. Comme ce qu'impose ICE aux communautés de migrants aux États-Unis ou encore ce que font les soldats israéliens et les habitants des colonies en terrorisant les Palestiniens. Ce sont des humains infectés par les frontières cancéreuses.

### **Ch-Air**

Je suis tout à fait d'accord avec toi. Liquide dans toutes ses formes possibles. Le mot "protection" est justement ce qui nous conditionne en fait.

### **P-Eau**

Oui, tout à fait ! La peur donc.

### **Ch-Air**

C'est pour cela que l'homme veut éliminer tous ses prédateurs. Pour ne plus avoir peur..

Mais vivre sans prédateur naturel conditionne l'humain à en inventer. L'autre devient le prédateur, le danger, l'étranger, celui

qu'il faut battre, abattre ou enfermer dans une frontière qu'il ne peut franchir que par le sang.

Donc, je pense que jouer avec la frontière c'est assumer de devenir « malpropre », de se laisser polluer par l'autre, se laisser infecter par l'autre, aimer la maladie, qui si elle ne tue pas, renforce l'immunité et la beauté de l'ensemble.

### **Ch-Air**

Enfin.. malpropre, pas forcément. Disons, se laisser polluer par l'autre serait super. C'est une pensée qui se glisse entre les lignes, une sagesse mouvante, née de l'expérience vécue, du corps confronté aux murs, aux silences, aux *checkpoints* de Fanon. C'est ce que certains appellent *border thinking*.

Pour aller ailleurs, comment traduirais-tu le mot frontière en iranien et qu'est-ce que cela veut dire en iranien ?

### **P-Eau**

Je pense que le mot qu'on utilise au quotidien c'est *Marz*. Dans ce mot, il y a l'idée d'affronter l'autre. Il y a un défi, il y a une peur, il y a une guerre. Mais il y a aussi l'idée de voisinage.

En voyant l'autre côté comme un voisin, il y a un élément d'empathie et d'échange qui est possible. Comment voir l'autre comme un lieu de non-affrontement ? Le sentir comme un voisin ? A-t-on besoin de visa pour aller chez le voisin ? manger une olive ou boire un verre d'eau parfois ?

### **Ch-Air**

Tout à fait. J'ai demandé à la machine occidentale de me traduire frontière en Arabe, elle m'a répondu : "*Houdoud*"... en arabe, cela est un pluriel déjà et veut dire les limites.

### **P-Eau**

Limites... Oh, très intéressant.

Dans la pensée conservatrice, on a besoin de frontières culturelles, on a besoin de frontières territoriales, on a besoin de poser une limite politique, économique et militaire. C'est la multiplicité qui rend le monstre monstrueux. Cela donne plusieurs têtes au monstre, le rendant plus vorace et plus moche.

### **Ch-Air**

Oui, mais c'est bizarre parce que tu vois, c'est aussi un bord, la frontière en espagnol, *Borde*.

### **P-Eau**

Intéressant. Le bord est beaucoup plus figuratif, plus poétique et fragile. Parce que c'est une invitation à la découverte, à ouvrir l'attention, à franchir, à oser dépasser pour se rendre quelque part.

### **P-Eau**

En anglais aussi, il y a le mot *border*, exactement la même chose. Mais un mot qui a perdu son lien avec ses racines.

En se déracinant les concepts souvent perdent leur vie – ils deviennent secs, aveugles et coupants.

### **Ch-Air**

Exactement : comme pour bordée qui rappelle la contention, même si c'est tendre dans certains imaginaires. Mais c'est aussi pour nous, les Tunisiens, le bord est *taraf*. C'est envers l'autre. C'est l'autre qui te représente, qui va vivre avec toi, la direction aussi. En arabe, chaque mot est une image, chaque racine creuse la pensée. Une langue de métaphores fines et précises. Et ce *taraf*, parfois, devient aussi zone de sécurité. Un espace connu, même s'il borde l'inconnu. Le plus drôle est que le tunisien a transformé *taraf* en *tarf*... just un "bout".

### **P-Eau**

C'est un des rôles de la frontière. Perdre est se perdre s'affrontent.

Tu ne vois pas une perte de sensibilité, si on assume la vie dans la frontière ?

### **Ch-Air**

Dans l'ignorance de soi, tu t'effaces devant cette frontière.

### **P-Eau**

C'est l'intime de ton corps. C'est un lien liquide avec l'autre. Établir les flous avec l'autre permet de déjouer la frontière.

Mais, il y a tellement de tactiques pour faire face à la frontière. La plus classique, révolutionnaire et spectaculaire, comme le mur de Berlin, est de casser le mur.

Mais sans le casser, on peut inventer des stratagèmes de vie pour vivre les murs – les faire fondre avec l’amour, les faire démanteler par les termites de mémoires et de pensées.

La frontière peut être aussi un mur des lamentations.

### **Ch-Air**

Là, on revient au joli petit livre que tu invoquais plus haut.

Donc, je te rappelle au chiffre. En fait, on revient aux comptes. Comment est-ce que le compte peut (ou pas) être une frontière ? jusqu’où le compte peut-il compter ? Et à partir de quand devient-il frontière ?

### **P-Eau**

Prends un chiffre au hasard. Il peut étouffer. Il cache et il expose. Quand il est produit par les rouages des machines formelles et institutionnelles. L’enjeu est de resensibiliser la peau de notre régime de signification tissée de mots et de chiffres.

### **Ch-Air**

Je ne suis pas d’accord.

### **P-Eau**

Je suis content que tu ne sois pas d’accord avec moi maintenant. J’ai froid. On a besoin de friction.

### **Ch-Air**

Le chiffre est un contenu sans peau ou bien une peau sans contenu ? Le chiffre reste métaphorique... Jamais tout à fait fixe, jamais tout à fait nu.

### **P-Eau**

Les chiffres sont la peau des mots.

### **Ch-Air**

On ne peut pas dire que le chiffre est un décor. Tu peux exprimer par les mots, on est d’accord, c’est un contenant, tu vois, comme un chiffre ?

### **P-Eau**

Oh. Là tu mélanges les pinceaux.

### **Ch-Air**

Les mots donnent corps à ta pensée. Le mot constitue la chair. Les mots reconstruisent le monde en pensée charnelle. Alors que les chiffres sont des pures abstractions, ils n’ont pas de sens en soi, il fonde dans le symbole comme du sucre dans l’eau, ils peuvent donner corps à des normes, des classements....

### **P-Eau**

On parle, je crois, de deux corps différents alors. Deux matières d’être.

Il y a celui que j’évoque. Un corps de chair, intérieur, fait de vécu, d’empreintes, de silences accumulés. Dans ce vécu, des signes se tissent, des régimes de sens naissent.

Les chiffres appartiennent à ce régime de signes, comme les mots, des cicatrices codées, des outils de médiation.

### **Ch-Air**

Excuse-moi excuse, là tu as raison. Le corps terrestre représente le tout.

La chair est les mots  
et les chiffres sont la peau,

En plus ça rime parfaitement. Ces mots que l’on dit, que l’on tait, forment finalement une interface. Ils traduisent et trahissent parfois, mais ils relient le vécu à l’autre et le sens à l’échange... et voila.. le mot devient la peau...

### **P-Eau**

Je pense que dans ce projet, le fait qu’on assemble les chiffres et les mots, comme le sont la peau et la chair, produit une essence, semée de sens. Dans la compréhension des chiffres, il est plus intéressant que de donner un rôle essentiel aux mots. Les mots et les chiffres ont beaucoup plus de points communs que de différences.

Comme dans un rapport annuel d’une entreprise qui est tissée de mots et de chiffres comme dans n’importe quel *ranking*, qui est un mélange de graphiques, de chiffres et de mots.

Je pense que si on introduit une différence essentielle entre les chiffres et les mots, on met une barrière, encore une frontière entre les deux et on rend difficile leur tissage.

En fait, si on les représente, l'un comme la chair et l'autre comme la peau, on crée une différence tellement essentielle que cela risque de nous empêcher de voir les possibilités de les co-tisser.

### **Ch-Air**

Donc la peau donne une apparence de neutralité, de cohérence, mais elle peut cacher les hématomes de la chair. Elle peut être maquillée, standardisée, blanchie. Le standard est un concept intéressant.

### **P-Eau**

Ensorcelant, je dirais. Je rebondis sur la qualité de blanchir : blanchissement ou blanchement... Pour ne pas dire : blanchitude. On touche une différence fondamentale entre nos façons d'approcher le monde, entre moi et toi je pense. Tu vois l'un et l'autre bras dans les bras, et moi je vois l'un dans l'autre.

Tu ne veux pas laisser les mots exister à travers les chiffres, mais à côté... Tu leur donnes chair et existence, ils restent extérieurs, même si ensemble.

### **Ch-Air**

Je t'écoute et je respecte ton lien charnel avec les mots mais on n'a pas besoin de dénigrer les chiffres pour aimer les mots, on n'a pas besoin de désincarner les chiffres pour incarner les mots.

Je pense qu'il faut laisser plus de possibilités pour faire des virages dans le monde de l'autre. Il y a tellement de mots vides ou vidées comme le développement durable. Autant dermatologiques que pathologiques, asséchés et aussi tristes que les chiffres qui peuvent les exprimer.

### **P-Eau**

Mais je n'ai pas dit que les chiffres sont secs ! Moi je les trouve liquide, comme des flux de sens. Par exemple prononcer le 7, pour moi raisonne un chiffre extraordinaire. Il y a une élévation

qui se produit dans mon corps, mon cerveau est illuminé, mes yeux regardent le ciel...

### **P-Eau**

Le voyages et les mutations des chiffres se font aussi à travers de leurs formes écrites. Le 7, encore une fois, chez les Arabes et les Iraniens est un ٧. . Je me souviens, on nous disait de dessiner des oiseaux pour écrire le 7 (٧).. et le 8 (٨)... le premier est un aigle, et le second fait un vautour. Sept, huit. Les mots des chiffres n'ont pas le bon compte, quatre pour les deux. C'est magique.

Le zéro est encore plus magique. La modernité est reflétée dans ce Zéro, rond, vide à l'intérieur, défiant tous les néants. Alors... que le Zéro Arabe et Iranien est juste un point dans l'espace. C'était un projet pour démystifier le 0 parce qu'il posait problème pour l'Islam. Donc les décideurs ont opté pour enlever le trou à l'intérieur du Zéro pour qu'il y n'ait pas de mystère dans le néant. Bien que grâce à son effet multiplicateur, l'humanité a fait un saut palpable en calcul et en mesure. Le mot *ṣifr* (Zéro) signifie le vide en arabe... En sanscrit *śūnya*, il signifie l'absence.

### **Ch-Air**

Tu vois pourquoi je suis quelque fois angulaire ? J'ai appris à écrire les chiffres en arabe avec des formes européennes, en comptant les angles : 0 aucun angle, un avec un angle, deux en contient 2, le 3 réveille le triangle, et cetera, je suis décidément colonisée... par les chiffres qu'on appelle arabe, mais qui ne le sont pas...

### **Ch-Air**

Te rappelles-tu de toutes les photos que nous avons pu sélectionner ? Voudrais-tu en choisir une ?

### **P-Eau**

Les photos qui me viennent en tête en premier sont deux. Je pense à celle d'une campagne électorale en Inde, avec l'image des candidats, légers sur les épaules, des candidats en carton de taille humaine sur une place publique. Joli jeu de miroirs. Il

y a également la photo de l'enfant les yeux remplis de joie car elle a dessiné des chiffres sur le mur derrière elle.

### **Ch-Air**

Plus globalement, je pense aussi au travail de 'soumission'. Comment soumettre ou se soumettre à un projet comme ça ? Pour les artistes aussi qui ont participé, quel sens ils y mettent et que perdent-ils ? Est-ce qu'ils ont vu le cadre de notre projet comme une guillotine ou comme des barres pour faire de la gymnastique ?

Notre observation des visiteurs des expos est également marquée. Celles qui vont spontanément vers le texte et la photo devient presque un prétexte. Il y a ceux qui ne lisent pas du tout les textes et il y a les « hybrides » qui picorent un peu des deux. En fait, la question est pourquoi a-t-on associé, nous, les 2, pourquoi a-t-on eu besoin d'un texte pour la photo... d'un mode d'emploi, pour expliquer comment « fonctionne » la photo ? ... c'est à la fois drôle et déroutant !

### **P-Eau**

Je pense que la réponse très franche est l'insécurité que personnellement j'avais. Cette appréhension de recevoir une photo qui ne « correspondrait pas » à la problématique de la quantification.

On serait resté bloqué dans des interprétations qui ne ressembleraient peut-être aux créateurs. Le doute nous a poussé à demander des textes qui nous ont eux-mêmes ouvert les portes des thèmes des expos. Le plus intéressant, est que nous avons demandé les textes a posteriori. Si on les avait demandés a priori, cela aurait gâché l'articulation magique qui nous a permis de continuer la narration.

Cette fusion est intéressante entre leurs textes et nos thèmes. Quelque fois le texte ne correspond pas du tout aux thèmes. Ce qui rend le tout riche car il y a une émergence tentaculaire de sens, comme pour les branches d'un arbre.

### **Ch-Air**

Quelques fois le texte en soi était complètement détaché du

thème général. Mais en fait, ce détachement, c'est à dire le fait qu'il soit distant de l'appel crée une rupture créatrice, un chaos cosmique, qui fonctionnerait comme la vie elle-même. On apprend ensemble de cette imbrication de volontés indépendantes qui se réunissent autour d'une lumière, d'un souffle ou encore d'un instant.

Cela nous a conforté dans le fait que plus tu t'éloignes du sens qu'on veut te donner ou qu'on t'impose, plus tu donnes sens au projet que tu portes. Cette marginalité apparente et flagrante te replace au centre même du projet initial. Je pense à cette photo avec la voiture rouge dans le parking. L'auteur a répondu à l'appel, non pour réfléchir le chiffre, la quantification... Mais il nous a montré qu'il avait cette capacité de répondre à l'appel en étant carrément en dehors de lui.

### **P-Eau**

Oui, je pense que ce cas était exceptionnel car le texte fonctionnait super bien même s'il était distant de nos thèmes. La photo a fini par répondre parfaitement à un de nos thèmes. Elle montrait qu'une machine (la voiture) pouvait représenter la dissidence en étant placée, par hasard, au travers des cases chiffrées destinées à ranger ces mêmes machines. Elle, par le fait même de son (em)placement, révolutionne et défie le cadre décidé pour toutes les autres.

### **Ch-Air**

Il y a aussi une autre série qui m'a beaucoup touchée, non pour les photos qu'elle offre, mais pour la force du texte qui les accompagne. Te rappelle-tu cette brésilienne qui a fait un travail sur les pollutions des plages ? Toutes les photos ont un fond de plage, de sable fin et doré, tachés par les restes humains douloureusement dégradables. Le texte disait : "Pourquoi jeter dehors si tout est dedans, l'extérieur n'existe pas"! Pour elle, les déchets en dégradation sont donc accumulés dans notre chaire, contenus par nos peaux car nous sommes la terre et nous sommes la planète. C'est elle la frontière de notre vie et nous sommes la frontière de sa survie.

**P-Eau**

Quand j'avais genre 5/6 ans, mon père m'amenait à la mer Caspienne, on nageait beaucoup et puis, au moment de partir, mon père balançait carrément notre poubelle dans la mer. Il disait calmement que la mer est infinie, elle est puissante, elle peut tout bouffer. Ne t'inquiète pas mon enfant. On se rend compte maintenant qu'il n'y a pas d'extérieur, cet intérieur n'est pas infini non plus.

**Ch-Air**

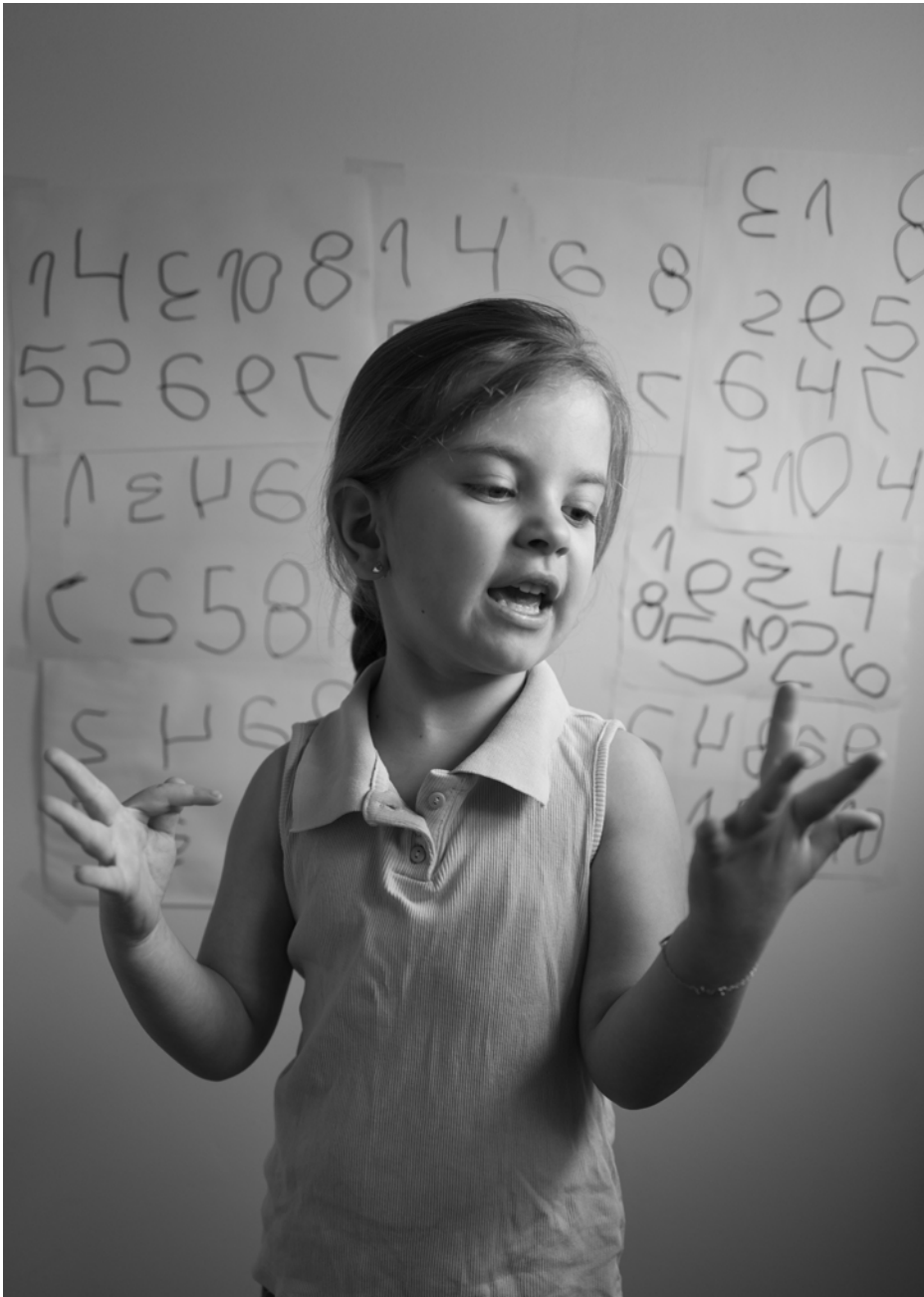
Oui, exactement. Non, il n'y a ni intérieur ni extérieur en fait.

**The photos 'called for'**  
Les photos appelées



I explore the many inequalities that influence migration, health and the environment, with a particular focus on rural and indigenous communities across India.

**Harsha Vadlamani, India**



There is something in numbers, that cannot be found in words.  
For example, words can't be lucky or unlucky, but numbers can. Learning numbers might be like a first chapter to a new magical world.

**Daria Carlucci**, *Italy*





Alexander Vinnik, Georgia

# Accounting's skins

*Wafa Khlif & Afshin Mehrpouya*

**When Ch-air and P-eau conjugate the story of the ethereal body and transcend the frontiers of accounting**

**Ch-Air**

So dear P-Eau, I'd like to share one of the submissions with you.

**P-Eau**

Brilliant. Go ahead. I am in the mood for a submission session!

**Ch-Air**

Yes. It's a text by Martine.

"Didier used to say to me, we did 55 km today.

I honestly felt like he was stealing energy from my pedal strokes.

That he was oblivious — a bad storyteller — because my gut said 60, and yet he stuck stubbornly to 55.

And of course, really, it was 60 + 10%.

This went on for days, and lovingly, we'd laugh about it.

Until one day, another cyclist rode past us, and Didier cycled alongside him for 1 km. The guy had some electronic gadget.

A glorious defeat — the defeat of the human who counts.

It turned out Didier's odometer was poorly calibrated, and for days, he'd been stealing kilometers from me.

We had a long discussion about those damned numbers.

Counting, standards, their function, our need for reference points, men's certainties. He would say women's certainties

— but objectively, those are more solid and reliable. Each one of us is perfectly aligned with their life stories."

**P-Eau**

This story echoes with another submission: "Once I was doing calligraphy on the back of my lover. I wrote the numbers that marked our shared life and her own, with a sharply honed barrel.

The vivid black ink reflected the beauty of skin lines that formed sometimes barriers to the sensuous lines of numbers. They blurred and bent the slender curves of my 8s and 2s. The ink was a touch too liquid, and sometimes it ran. It was cold, and it sent shivers.

The numbers appear as marks upon her skin, stinging just enough. She asks me to write some digits with more force. She wants to better feel the weight they carry. The most important date is the day her mother died.

Do you hear me?

**Ch-Air**

Yes, I am here—always here, even if invisible.

**P-Eau**

Then, there was the number of lovers she had before me. She told me: 13. Numbers can be corrosive.

She told me how many times she tried to get a visa to go to travel and do a doctorate she never managed. 4 times, she said. Numbers that speak of mourning for lives never lived.

Then, she tried to tell me something essential about our love. I couldn't hear her cry of noh (nine in English). She did not want to repeat it.

I was not paying attention, and to hold the barrel with my right hand, I pressed the flesh with my left. The numbers got tangled, the ink smudged. Slowly, the troubled ink erases the outlines. The numbers become blurred, and words appear. And then, we fall asleep."

### **Ch-Air**

So in the text of my 'submission,' I paint how the body yields to the workings of malleable—and sometimes thieving—numbers. In your response, numbers and body ink themselves, whisper to each other, and bite reciprocally.

Unreadable numbers give way to words.

It's beautiful, but here, we're treading on thin water.

The exercise was to open a conversation around the number and the project we gave birth to, that frames it... And it's strange, because neither water (me) nor air (you) really like frames.

### **P-Eau**

Frames are interesting. We can wear them like a mask or like a helmet.

We can also outwit them, bend them, go around them, melt them, twist them, or even smash them.

### **Ch-Air**

Smash them.

You didn't think of simply opening them instead...

### **P-Eau**

The idea of a frame becomes central as soon as we talk about a project. To project is already to frame. The frame is to give direction to the forces at play.

But instead of a rigid, frozen, soulless frame, we could imagine

it differently. Like a thin skin, a porous membrane where essences circulate, infiltrate, and transform.

How might we see the Re-count project differently if, instead of a frame, we gave it a skin?

### **Ch-Air**

It's strange... I am constrained by the skin... And you are obsessed with the body you frame...

### **P-Eau**

Yes, but it's an obsession that suits me very well.

I believe that through the body, we can travel far. The body is not limiting.

It all depends on how we inhabit it, how we perceive it, how we let it melt into other bodies.

The body contains everything. And maybe it is through the body that we can surpass it, don't you think?

I have placed much trust in the body, in the doors it allows to unlock, and all the mystery and mysticism that pulse deep within its flesh.

### **Ch-Air**

Funny that you see the body as liberation. And I see the body as oppression.

### **P-Eau**

In the tradition where I grew up, body is a cage. There is a belief in the separation between soul and body.

All my life, I have tried to restore to the body its rightful place: that of a seat for the soul,

where the boundary wavers, appears blurred and porous, between the flesh and the whole.

I believe that any door, if approached with grace, perseverance, respect, and vitality, leads us ultimately to the same place.

### **Ch-Air**

Beyond the doors? Let me ask you a question, since you linked the body to the frontier. For you, is the border a line of separation

or a line of contact?

### **P-Eau**

Both. It depends on what we do with it. It's like skin. It separates the inside from the outside, and it's also the line where a battalion of bacteria continuously thrive. So, I think it depends on what we want to make of the border.

The border is not a line; it's a field where particular forms of life emerge — bastards and hybrids.

It reminds me of a beautiful book: *Borderlands* by Gloria E. Anzaldúa, where she talks about *mestizaje* and calls to move beyond the idea of the border as a dividing line.

A book that tries to transform the border from a line into a living zone. People who live around borders, people who cross borders daily, marking it and being marked by it. People who have learned to cross those thresholds quietly, without passports, and with tremendous hope every day.

Studying liveliness, vitality, and activity exposes the illusiveness of the border. For me, what's interesting about the border is the ability to transgress its fixed status, to move and flow in harmony with the particles stirring around it.

### **Ch-Air**

So, I come back to your metaphor of the skin, because it resonates with me.

Numbers can wound, caress, or stitch the skin.

Accounting's role is often to make stitches on this skin, to hide the flesh, when bleeding is overwhelming. I like to see accounts as scars on the body of our lives.

Scars that pulse with life... a life trying to break through.

Sometimes stitches are made not to heal, but to hide this mutilation, this violent fiction.

### **Ch-Air**

Actually, we can easily connect all of this to cooking, can't we?

### **P-Eau**

I agree. A person who learns to eat through a culture of dry rationality cannot taste the crossing of borders nor savor the

blends. They are mono-flavored.

Cooking is the art of membranes. Each ingredient is bordered by a membrane, like beans or tomatoes. There can be no emergence of hybrids, no emergence of aura, if each ingredient remains separated by solid borders. The whole is not edible.

In this project too, it seems to me that borders are very much at stake. What we do with borders deserves to be questioned: some fly over them at a distance, others seek to cross, erase, overwhelm them, or sometimes even reaffirm them.

Our project, I think, also expresses borders: between poetry and academic prose, between rationality and faith, between the visual and the textual, between history and the present. It aims to let osmotic forces free and in the process make a delicious and changing 'pot au feu'.

### **Ch-Air**

Between research and art, between art and education, and between research and education.

### **P-Eau**

When the solid border stands for a very long time, those who live on one side cease to (re)know those on the other.

Forgetting settles in... as well.

### **Ch-Air**

Yes.

### **P-Eau**

Because people on both sides of borders always share a history. But they forget this.

If the border is too solid, stories help us not to forget the other side. So, stories are vital.

Our project tries to make the journey possible, to reconnect fragments of stories.

In reaching out those from the other side of the border, we first notice the difference. Then, slowly, we recognize what we share, the other within us. Next, we try to imitate the other, using their own language. And from this hesitant dance is born a new language, woven from listening and effort, a common language

where a story recomposes itself, where a politics is invented. Across the borders, we begin to know, then maybe to feel, then perhaps even to seduce and love. After that, the journey becomes possible. Even though we know the frontier will never disappear.

### **Ch-Air**

*Frontières* is a far-right French newspaper. It refuses to recognize as human anyone who is different, or different not in the 'right' way.

### **P-Eau**

The title "*Frontières*" is a plural. I think the way we define the border is one of the major stakes in today's existential debates—about who we are, how we should live together, and so on. We are currently witnessing the rise of borders that produce death, that try to separate and disconnect people from one another. These are dominating frontiers. Like the wall Trump is building. In the realm of knowledge, that wall reflects what the methodology sections of American management journals are doing.

### **Ch-Air**

All walls—not just Trump's, not just those of American journals.

### **P-Eau**

Between good research and bad research. The pure, hard research that seeks to protect itself from the "contamination" of the political or the poetic. Research that builds walls around itself—in the name of rigor, neutrality, objectivity—but often to avoid being moved, questioned, or transformed. Between here and there, between you and me, are born the seeming inevitabilities of life. Inevitabilities shaped by a rational, cold, hegemonic, structural, and capitalist modernity. The illusion of predicting them has trapped us within the fatality of the border that divides. The illusion of walls built to protect against an imagined

danger—politically constructed—harms the beautiful humanist potentials of living and porous borders. Walls built everywhere to avoid conflict only worsen it, maintain it, and strengthen it. These solid borders that play dead but often awaken like a cancer devastating the flesh of possessed beings. Like what ICE imposes on migrant communities in the United States, or what Israeli soldiers and settlers do terrorizing Palestinians. They are humans whose bodies and souls are infected by cancerous walls that feed on fear.

### **Ch-Air**

The word 'protection' is actually what enables epidemics of cancerous walls.

### **P-Eau**

Yes, exactly! Fear, then.

### **Ch-Air**

That's why humans want to eliminate all their predators. To no longer be afraid... But living without predators conditions them to invent new ones... The other becomes the predator, the danger, the stranger—someone to fight, to kill, or to lock behind a border they can only cross through blood. The violence becomes the reason for violence. I believe that to play with the border is to accept becoming "unclean," to allow oneself to be polluted by the other, to let oneself be infected by the other, to love the illness—which, if it doesn't kill, it reinforces the beauty and force of the whole.

### **Ch-Air**

Well... not necessarily "unclean." Let's say, allowing oneself to be polluted by the other would be ideal. It is a thought that slips between the lines, a moving wisdom, born of lived experience, of a body confronted with walls, silences, and Fanon's checkpoints. It's what some might call border thinking.

### **P-Eau**

The Re-count project is a construction with walls.  
With flows that break around and through walls. And beings  
who want to play with, around or to cross the walls.  
And to feel themselves in their difference, in their beauty.  
And to accept the difference in the other—and sometimes even  
be fascinated by it.  
This project is a promise to bring forth hybrids...

### **Ch-Air**

So, I bring you back to the number. Actually, we come back to  
the accounts.  
How can an account be (or not be) a border? How far can an  
account count?  
And when does it start becoming a border?

### **P-Eau**

Take a number at random. It can suffocate the different, it can  
turn us myopic. Especially when it's produced by the gears of  
formal and institutional machines.  
The challenge is to re-sensitize the skin of our regime of mean-  
ing, woven from words, images and numbers.  
For example, pronouncing the number seven resonates with me  
as something extraordinary. There's a rising within my body,  
my mind lights up, and my eyes look to the sky...

### **P-Eau**

The journeys and transformations of numbers also happen  
through their written forms. The 7, again, among Arabs and  
Iranians, is written as ٧... I remember being told to draw birds  
to write the 7 (٧) and the 8 (٨)... The first is an eagle, the sec-  
ond looks like a vulture. Seven, Eight. The words for the numbers  
don't quite add up—five strokes for both. It's magical.  
Zero is even more magical. Modernity is reflected in this Zero—  
round, hollow inside, defying all voids. Yet the Arabic and  
Iranian Zero is just a dot in space. It was a project to demystify  
zero because it posed a problem for Islam. So the decision-mak-  
ers chose to remove the hole inside the zero so there would

be no mystery in the void. Although, thanks to its multiplicative  
power, humanity made a tangible leap in calculation and meas-  
urement. The word *ṣifr* (Zero) means emptiness in Arabic... In  
Sanskrit *śūnya* means absence.

### **Ch-Air**

You see why I'm sometimes angular? I learned to write numbers  
in Arabic using European shapes, counting the angles: 0 has  
none, 1 has one angle, 2 has two, 3 awakens the triangle, and  
so on—I'm definitely colonized... by numbers called Arabic, but  
that aren't really.

### **Ch-Air**

Do you remember all the photos we selected? Would you like  
to choose one?

### **P-Eau**

The first two photos that come to mind are these: one from an  
election campaign in India, with life-sized cardboard cutouts  
of candidates resting lightly on people's shoulders in a public  
square—a beautiful play of mirrors.  
And also the photo of a child, eyes full of joy, having drawn  
numbers on the wall behind her.

### **Ch-Air**

I also think about the work of 'submission.' How to submit to, or  
submit oneself to, a project like this? For the artists who took part,  
what meaning do they give it, and what do they lose? Did they  
feel the framework of our project as a guillotine, or as bars for  
gymnastics?  
Our observation of exhibition visitors is also quite revealing.  
Some naturally go straight to the text, and the photo almost be-  
comes an excuse. Others don't read the texts at all, and then  
there are the 'hybrids' who nibble a bit of both. Actually, the  
question is: why did we, the two of us, decide to pair them? Why  
did we feel the need for a text alongside the photo...

### **P-Eau**

I think the honest answer is the insecurity we had. That

apprehension about receiving a photo that wouldn't 'fit' the theme of quantification.

That doubt pushed us to ask for texts that themselves opened the doors to the exhibition themes. What's most interesting is that we asked for the texts afterward. If we had asked for them beforehand, it would have spoiled the struggles and emergences that allowed us to keep the narrative wholesome and flowing.

This fusion between their texts and our themes has been fascinating.

### **Ch-Air**

Sometimes the text itself was completely detached from the general theme. But in fact, this detachment—that is, the fact that it's distant from the call—creates a creative rupture, that is productive, like life itself.

This learning reassured us that, the further you move away from the meaning we want to give you or impose on you, the more you give meaning to the project that you accept to carry in you. This apparent marginality places you back at the very center of the original project.

I think of that photo with the red car in the parking lot. The author answered the call, not to reflect on the number, on quantification... but showed us that they had the capacity to answer the call by being completely outside of it

### **P-Eau**

Yes, I think this case was exceptional because the text worked really well even though it was distant from our themes. The photo ended up perfectly answering one of our themes.

It showed that a machine (the car) could express dissent by being placed, by chance, across the numbered spaces meant to hold those very machines.

By its very (mis)placement, it revolutionizes and challenges the frame set for all the others.

### **Ch-Air**

There's also another series that touched me deeply—not for the

photos themselves, but for the strength of the accompanying text. Do you remember the Brazilian woman who worked on beach pollution? All the photos show a backdrop of beach, fine golden sand, stained by painfully degradable human waste.

The text said: 'Why throw out what's all inside? The outside doesn't exist!'

For her, the degrading waste is accumulated within our flesh, contained by our skins, because we are the earth and we are the planet.

It is the border of our life, and we are the border of its survival.

### **P-Eau**

When I was about five or six, my father would take me to the Caspian Sea. We'd swim a lot, and then, when it was time to leave, my father would simply throw our trash into the sea.

He'd say calmly that the sea is infinite, it's powerful, it can swallow everything.

Don't worry, my child.

Now we realize there is no outside—and this inside isn't infinite either.

### **Ch-Air**

Yes, exactly. No, there is neither inside nor outside, really.

### **P-Eau**

The body isn't that vast after all.

### **P-Eau**

That was really good. As the Persian saying goes – you have to close your eyes to find the way.

# Empty audience

*Sonia Gouveia*

An empty, silent bleacher evokes both solitude and magnitude — a sea of chairs stretching beyond sight. Empty audience explores the relationship between individual loneliness and the collective experience, between emptiness and the infinite.

It is zero — emptiness. And, simultaneously, the infinite — an uncountable number of seats. A visual metaphor for the tension between absence and presence, and for the vast field of possibilities that always exists before something happens.

What is unmeasurable in our lives? What becomes so numerous that we lose track?

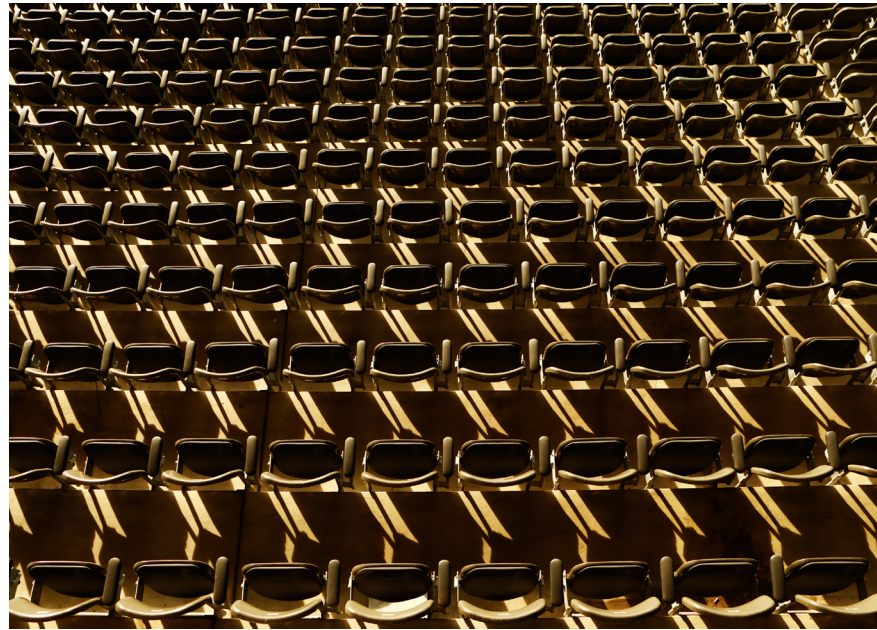
The empty seats stand as symbols of potential — spaces open to be filled with encounters, choices, experiences, or connections. They speak of what is yet to come, what waits quietly for meaning, action, or presence.

This work invites reflection on the infinite possibilities that surround us — and on how we navigate the delicate balance between individuality and collectivity. It reminds us that, in the presence of the many, the one often dissolves. And yet, even in that dissolution, the search for meaning — for belonging, for direction — persists.

Empty Audience is ultimately a contemplation of this paradox: being one among many, being empty and full, being both zero and infinite.

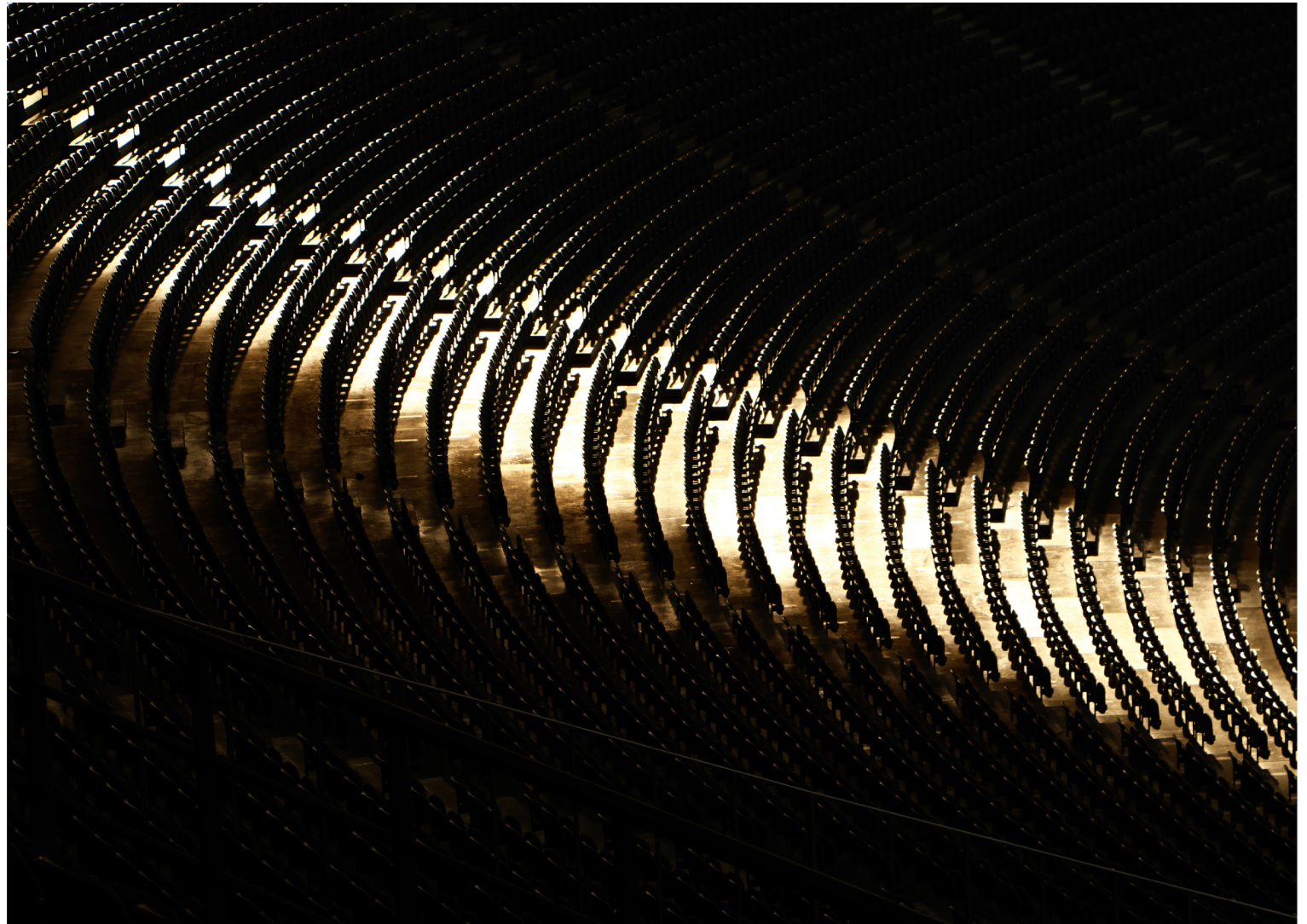
Next pages:  
**Sonia Gouveia**





It is zero.  
And, at the same time,  
infinite.  
The possibility of fullness.  
The uncountable.  
Stretching beyond sight.  
An empty audience.  
A symbol of the uncountable.  
Of the infinite.  
Empty —  
yet full  
of what has not yet happened.  
How many possibilities  
remain open?  
How many empty seats  
wait...  
linger...  
exist...

What are the empty seats  
waiting to be filled  
in our own lives?  
What is uncountable  
in our existence?  
What has become  
so numerous  
we've lost count?  
To think...  
of our smallness  
amid the crowd.  
To think...  
of everything that is absence  
—  
and yet,  
still overflowing  
with possibility.



# Écriture de soi

*Abhay Patel, India*

This image quiets me. It humbles me. The dim light, the cluttered room, the way the girls sit with their heads bent over their books—everything speaks of struggle, focus, and quiet strength. It's a space that clearly wasn't meant for learning, yet that's exactly what they're doing. Despite the darkness, their attention doesn't waver.

What stands out most to me is the contrast between light and shadow, not just in the photo, but as a symbol. Light becomes knowledge. Darkness, everything that holds them back. And still, these girls shine. With just their notebooks, their headscarves, and sheer determination, they turn this humble space into a place of purpose. It reminds me that education, in many parts of the world, is not just a right—it's an act of resistance. Every time I look at this frame, I find myself asking: How many untold stories live in corners like this? How many young minds are burning bright, even when the world isn't watching?

Green-Wood Public School, Talaq Mahal, Kanpur established in 1978 to provide education to poor kids who can not afford education anywhere else. I shot this documentary on March 12, 2020, right before schools were suspended in India due to covid19. The reason why I shot this documentary was that Education is the last priority in my locality. From the very beginning, profit was never the motive behind this profession. It isn't even today. The real driving force is the passion to educate children in any way possible. This School operates in 2 shifts due to space constraints- 8:30 to 11:30 & 12:15 - 4:15. The fees of this School is 175/- Rupees per month for the last two years.

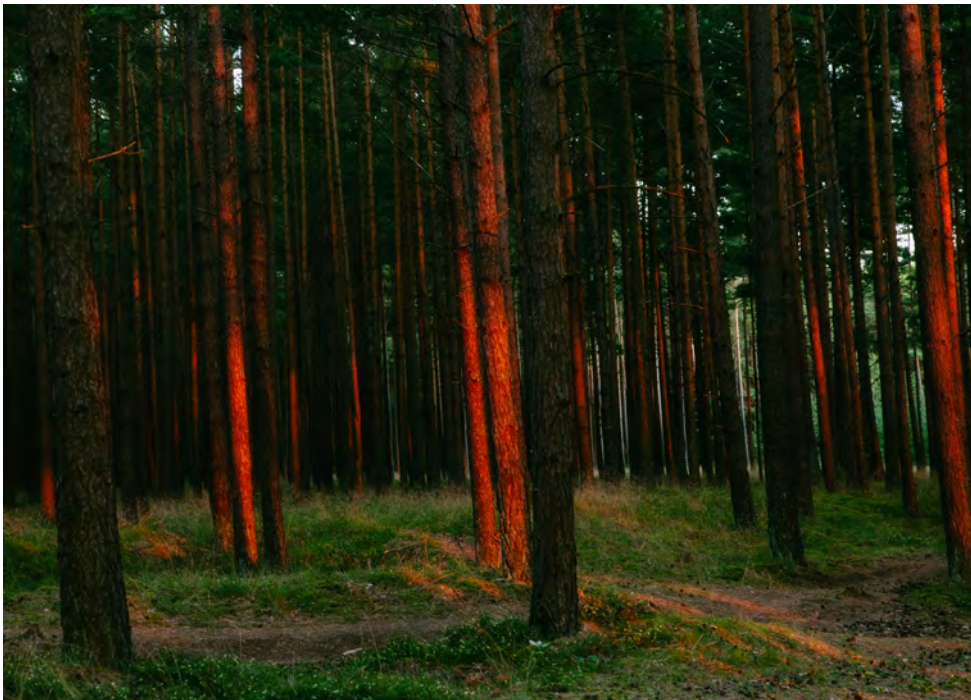
*Next page*  
**Abhay Patel**





Everything I read or hear is instantly interpreted in my brain as an image - something which I like to think helps with my photography (but somewhat limits my capacity to piece together complex abstract narratives).

**Diwakar Redhu**, *United Kingdom*



The last rays of the sun illuminating the forest in almost alien looking shapes, never-ending patterns and the last glimpses of the ending day.

**Ieva Blazeviciute**, *Lithuania*

# Biodiversity: When counting is preserving

*Annick Ancelin-Bourguignon & Eric Grosso*

In today's societies, most quantification operations are performance-oriented. In the business world, these range from information intended for shareholders and other funders, to the numerous non-financial indicators that accompany strategy deployment. Performance measurement provides the basis for variable remuneration for an increasing number of employee categories and exerts a disciplining power over staff, often maintaining a high level of stress and ill-being at work (Ancelin-Bourguignon, 2018). In the public and non-profit sectors (e.g. health, education and culture), where values have traditionally been more important than quantifiable objectives, performance measurement now informs strategies, determines budgets and funding, and contributes to significant changes in business logic and career paths. Our private lives are also subject to quantification, whether that involves counting steps or calories, measuring social media influence, or using compatibility indicators on dating sites.

All these figures offer seemingly objective snapshots of social life. In doing so, they contribute to closing organisational debates that could arise from the juxtaposition of qualitative perspectives (Bourguignon, 2007). Furthermore, by reducing human beings and their activities to quantified entities and disregarding the issue of values, they are factors of dehumanisation. Finally, by emphasising the individual dimension of social activities, they

contribute to the weakening and sometimes dissolution of work and social collectives.

However, there is one area in which quantification serves a virtuous purpose: preserving biodiversity and beyond, ensuring the survival of our planet. Quantification is primarily realised through scientific protocols and, to a lesser extent, through opportunistic observations, i.e. observations made at random locations. Although data collection may be carried out by groups or individuals, subsequent conservation actions are always led by groups. The remainder of this text uses bird counting in France as an example. Unless stated otherwise, all figures are from 2024.

The bird observation and counting protocols in France are designed jointly by the National Museum of Natural History (MNHN, Muséum National d'Histoire Naturelle) and the LPO BirdLife association (lpo.fr). The LPO BirdLife operates nationwide through regional delegations (employing salaried staff) and local groups of volunteers, which implement the protocols across the country. For example, the Ile-de-France delegation hosts twenty local groups organised primarily by geographical area and, to a lesser extent, by species (such as sparrows and falcons). Data is entered into the association's database ([www.faune-france.org](http://www.faune-france.org)), where it is distinguished between protocol and opportunistic data. The former feeds into national programmes. Since 1989, the Suivi Temporel des Oiseaux Communs (STOC) has

taken place in spring each year, the Suivi Hivernal des Oiseaux Communs (SHOC) has taken place each winter since 2014, and the Estimation des Populations d'Oiseaux Communs (EPOC) has run all year round since 2017. Protocols also nurture international programmes, such as the Wetlands International programme dedicated to wintering waterbirds. Ad hoc programmes are also developed over time based on specific protection needs, for example regarding birds of prey, lapwings and plovers, swallows and swifts, and hoopoes.

Data serves several purposes. Initially, it is used to update the national inventory of breeding and wintering birds (Atlas of French Birds, [oiseauxdefrance.org](http://oiseauxdefrance.org)), including those in overseas territories. It is also used to quantify changes in bird populations. Thus Fontaine et al. (2020) analysed trends over a 30-year period (1989–2019) among 123 common breeding species using data from the STOC programme:

32 species have expanded and 43 have declined.

Populations of species that nest in urban areas declined by 28%, primarily due to the conversion of buildings and renovation of façades destroying the cavities in which certain species nest; the increasing artificialisation of urban environments; intensification of agriculture near urban areas reducing food resources (especially insects and seeds in winter) and pollution from transport and industrial activities.

In forested areas, populations have only declined by 10%, which can be explained by the overall increase in forest area linked to the abandonment of agriculture and changes in forest management practices that favour the retention of old or dead trees, thus benefiting insects and consequently birds.

Populations of birds inhabiting agricultural environments have suffered the largest decline of 30% since 1989, mainly due to pesticides and habitat loss, particularly hedgerows in intensively farmed areas.

Generalist species that can adapt to a wide range of environments are faring better than specialist species. They are the only species whose population has increased, by around 19%. However, this positive trend masks a loss of diversity among

specialist species, as well as a relative stabilisation since 2006.

All these figures are nuanced by contrasting situations depending on the species.

French data also contribute to international studies, such as that by Rigal et al. (2003), which found that bird populations on the European continent have declined by an average of 25% over the past 40 years. The study also shows that more than half of bird populations in agricultural environments (57%) have disappeared due to the intensification of agricultural activities, such as the use of fertilisers and pesticides. Other contributing factors include urbanisation, rising temperatures and changes in forest cover.

The quantification of changes in bird populations means the extent to which species are threatened can be determined. Since 2008, the French Committee of the International Union for the Conservation of Nature (IUCN) has published the 'Red List' of threatened species, including all taxa (fauna, flora, fungi and corals), in collaboration with government and civil society organisations. A recent update of the Red List for mainland France reveals that 32% of its 284 breeding bird species are at risk of extinction. For the overseas territories, the figures vary but are broadly similar (IUCN France et al., 2024). Based on these analyses, a decree of 29 October 2009 established a list of 593 species and subspecies of birds protected throughout France and the conditions for that protection. Prohibited actions include the deliberate destruction or removal of nests and eggs; the destruction, capture or mutilation of birds; the deliberate disturbance of birds, particularly during reproduction and the dependency of young birds; the alteration or deterioration of breeding sites and resting places; and the keeping, transport, offer for sale, sale or purchase and commercial or non-commercial use of birds taken from the wild ([www.legifrance.gouv.fr/loda/id/JORFTEXT000021384277](http://www.legifrance.gouv.fr/loda/id/JORFTEXT000021384277)).

Bird counting is also useful in supporting complaints filed by the LPO BirdLife regarding habitat destruction and the endangerment of protected species. Quantified evidence of the presence of species and nesting sites strengthens the case. The

database is an invaluable resource for the association's lawyers. For example, in 2023, the national railway company was fined €450,000 for clearing brush during the bird nesting season in 2019 (Angers Criminal Court, Maine-et-Loire).

Finally, the database can be used to document local initiatives aimed at protecting certain species. For instance, a local group of the Ile-de-France delegation has been protecting hen harriers in the 'French Vexin' region since 2011. These partial migrants, which travel to south-western France and the Iberian Peninsula, are birds of prey that nest in cereal crops on the ground. In the Vexin region, rising temperatures have brought forward harvest dates by more than two weeks over the last 20 years, while the timing of nesting has been delayed. This puts broods at risk, as the young are not yet able to fly by the time of harvest. Currently, only 30% of identified broods fledge before the harvest, meaning the remaining 70% require protection. The database is useful for identifying areas likely to host nesting sites in May. In June, the group identifies the plots more precisely and then uses a drone to locate the exact position of the nests. The vast majority of farmers agree to cooperate by maintaining contact with the ornithologist in charge of the protection programme until the day of the harvest. If the young are still in the nest, they also agree to allow wire guards to be installed to protect the broods from harvesters. Farmers also agree not to harvest in the immediate area around these shelters, and all nests are monitored until the chicks have fledged. Over the last three years, 38 pairs have been located, of which 25 have successfully bred. Of these, 14 required protection. A total of 67 young have fledged, 28 of which (42%) were protected.

Overall, bird counting contributes to the protection of biodiversity and, more broadly, to preserving the natural world. The resulting recommendations challenge the status quo and are therefore opposed by civil society, who often influence politicians. For example, until their definitive banning in May 2024 ([www.conseil-etat.fr/en/arianeweb/CE/decision/2024-05-06/468145](http://www.conseil-etat.fr/en/arianeweb/CE/decision/2024-05-06/468145)), traditional hunting practices were administratively authorised each summer in France, before being overturned each autumn

by the State Council, the French supreme administrative court. Similarly, in 2024 and 2025, the French government took steps backwards in its plan to reduce pesticide use due to pressure from farmers. This reversal is a prime example of how bird counting is at odds with the pursuit of profitability and performance. By mobilising thousands of volunteers and dozens of organisations at a national level, this quantification process fosters social connections that are becoming increasingly scarce in our societies, much like birds.

**samedi, 18. mai 2024**

**La comblaise / Livilliers (95)**

- **1 Busard Saint-Martin** (Circus cyaneus) 📄 🗺️ 📊 📍 [Eric Grosso 📄 📍]
   
 Détail : 1x mâle adulte (vu posé)

**Le champ aux hièbles / Hérouville (95)**

- **2 Busards Saint-Martin** (Circus cyaneus) 📄 🗺️ 📊 📍 [Eric Grosso 📄 📍]
   
 Remarque : passage de proie mais la femelle va se poser dans les pommiers, pas de retour au nid.
   
 Détail : 1x mâle (en vol) / 1x femelle (vu posé)

**Le haut du fay / Livilliers (95)**

- **1 Busard Saint-Martin** (Circus cyaneus) 📄 🗺️ 📊 📍 [Eric Grosso 📄 📍]
   
 Détail : 1x femelle (en vol)

**Les grès / Vallangoujard (95)**

- **2 Busards Saint-Martin** (Circus cyaneus) 📄 🗺️ 📊 📍 [Eric Grosso 📄 📍]
   
 Détail : 1x mâle adulte (en vol) / 1x femelle (en vol)

**vendredi, 17. mai 2024**

**Le poteau / Commeny (95)**

The [www.faune-france.org](http://www.faune-france.org) database.  
**Annick Ancelin-Bourguignon, France**

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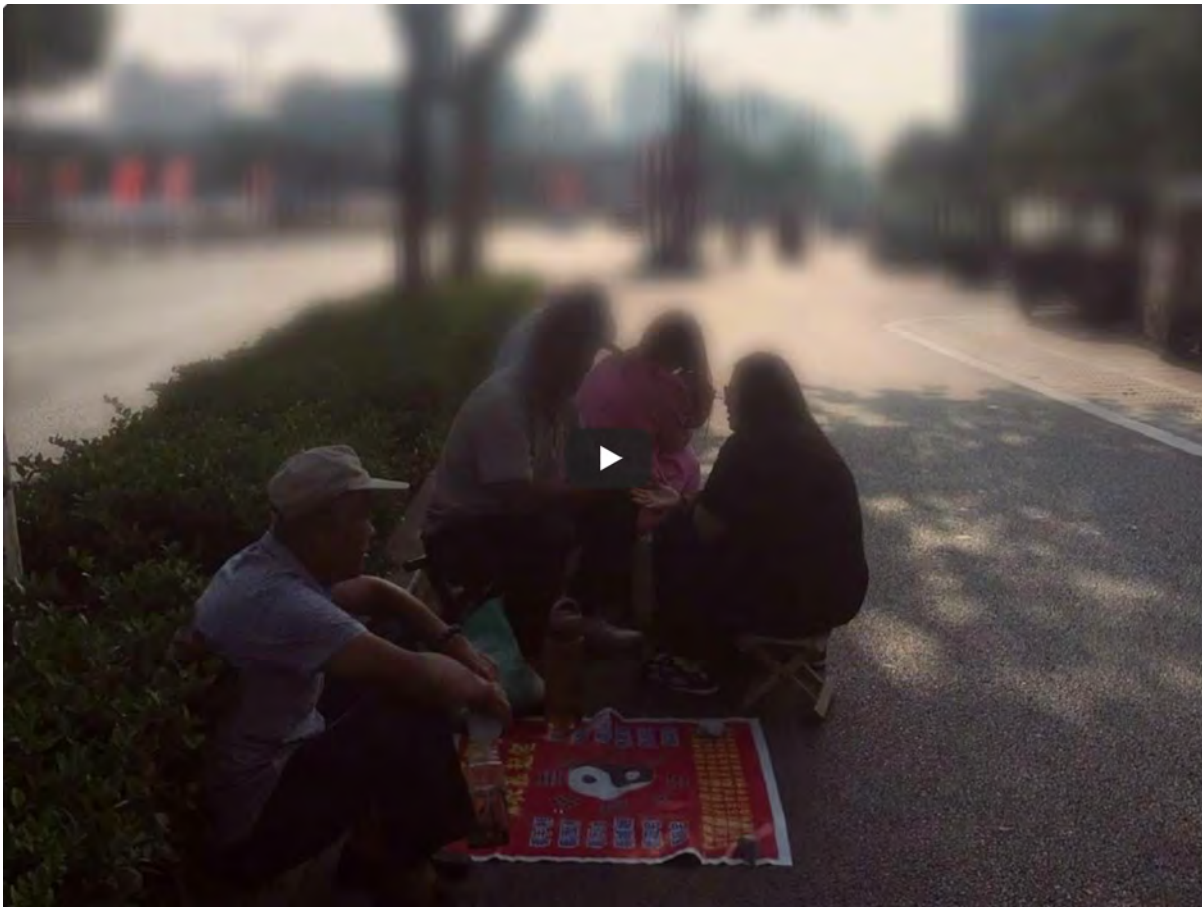
Young hen harriers in their protected nest.  
**Eric Grosso, France.**



Although the highlanders in Yen Bai Vietnam are still poor, the people here know how to overcome themselves to bring about a prosperous life. With their hands and diligence, they have created the most beautiful staircase in the world.  
**Xuan Tinh Nguyen, Vietnam**

# Counting on Destiny

*Jing Yuan*



These photos were taken in a small town in northern China.

You'll always find a few old men sitting on tiny stools, a red cloth pinned down by stones on the pavement.

Give them your birth date and hour — a few numbers — and they'll read your fate, your fortune.

In the thick summer heat, it's like a silent, heavy thud that breaks open a dull day.

I often wonder—who are these quiet figures?  
And what questions are people bringing to them?

These ancient calculations still dwell in our bodies, echoing quietly beneath the surface of our digital lives.





In your school life grades represent your status and your further assistance while doing the work after school or higher studies, there is always the chase to the fact that numbers can only solve your equations of life and studies, every time our parents tell us about to get higher number/grades to get a better understanding and to secure your future. After schooling even if we are doing Job, Business, even if we are an artist. In every field numbers are the representation of your status, value, or class.

**Abhay Patel, India**

# Measuring life in an age of numbers

*Eleni Chatzivgeri*

**Y**ou are born and the whole house resonates with pure joy! The scales tip, showing so many kilograms... "that's great, a healthy baby"... because if the number is lower, it's seen as a cause for concern.

As you grow up, each year, on your birthday, you smile and answer with pride the question "How old are you now?" One, two, three, four, five! You eagerly blow out the candles each year, your grin broadening with each passing birthday because you are another year older, another number higher. The digits rise and it fills you with immense happiness.

You begin your educational journey, and figures quickly become your friends as you gradually grasp the multiplication tables, learn addition, navigate through subtraction, and later, tackle multiplication and division. The world of numbers seems wonderful and endlessly fascinating.

You continue through your school years, but suddenly, as you reach the year's end, you're handed a report card. Instantly, numbers transform - now they are formidable, holding weight only in those subjects where your marks are high, your performance stellar.

With each year, the ritual of blowing out more candles continues, but paradoxically, the bigger the number, the smaller your smile grows. The thought starts to weigh on you: "To get into my dream subject and university, I must score well. Only then can I secure a future that's financially stable." Slowly, you begin to unravel how, in these formative years, numbers start to sculpt your identity. "That's Eleni; she's an exceptional person. Her

grades are always high." This idea perpetuates a stereotype, insinuating that those who don't score high aren't as worthy or commendable.

Unknowingly, your self-worth and identity begin to merge with this impersonal, calculating nature of numerical evaluations. The direction of your life, whether heading towards further education or jumping straight into the workforce, seems dictated by numerical values.

And as the fabric of society weaves itself more tightly around data, your awareness sharpens on how crucial it is to interpret and assess these digits. In a world increasingly governed by data, the influence and might of numbers swell. They are omnipresent, determining the status and impact of academic publications, affecting careers and reputations in both 3-star and 4-star rated journals. You pause, a sudden realisation dawning upon you- am I too just a number?

Each year, as you step into your workplace, these numerical assessments reform into a topic of professional discussions. Feedback from students, intended to enhance course quality, subtly morphs into another form of scoring. Finding success in your career is often measured by high scores and prolific publishing, metrics that seem to overshadow other qualities.

It dawns on you, perhaps with a touch of melancholy, that you are valued, you are seen, almost exclusively through the lens of measurability. It provokes a question, often unspoken but deeply felt- do we truly only matter when we are measured?



The slips of paper pinned to the wall are receipts from faithful who have made contributions to the Temple.

Kip Harris, USA

# Balance the Books, Balance the Mind: A day in life with Accounting

*Lesley Niezynski*

5:50am. I wake up. I like to wake up early to experience more of the day.

It **balances** time awake in the daylight and the nighttime.

6:15am. I have breakfast. 60 grams of cereal, 200 millilitres of almond milk, 284 calories. It counts as 2 servings.

It **balances** sustenance and indulgence.

7:30am. I go swimming. I swim for 55 minutes at approximately 3.5 minutes per 100 metres, about 1500 metres. I do this 2-3 times per week; this is my main exercise.

It **balances** exercise and a sedentary job

9:00am. I begin work. Today I work on a paper, it is 16,000 words over 42 pages. This is longer than I would like, I need to edit it down

It **balances** the paper to be rich in content and avoiding being onerous.

11:00am. I have lunch. This is early to some I know, but I like to eat within an 8-hour time window. Lunch often varies, but it should be under 500 calories to stay within my daily allowance.

It **balances** my snacking and my health.

11:30am. I return to working. I begin writing this to break up my tasks.

It's daylight but, I don't know what time it is. I think it's lunch time; it feels like lunchtime, but I can't be sure.

I'm in a diner; it looks so stereotypical American diner that I have to be imagining this place. I have food in front of me, but I can't make out what it is. It seems that there are parts I can recall but the rest fades out of memory.

I'm here with my grandfather; we're catching up and enjoying the casual conversation. I tell him how life is going; he seems proud to hear what I've accomplished. But I don't stop to question how we're able to have this conversation. He's deaf, how can he hear me?

He's been dead for over 20 years...

I blink.

It's still daylight but, where am I now?

It looks like high school, I'm supposed to be in class, but I don't have my timetable. What class am I meant to be in and where is it?

I'm starting to panic. What's going on? It's been 22 years since I left high school, is it chemistry class, or is English? Where am I supposed to be right now? I don't even know what day it is. Maths. Maths is the next subject, if I start now, I can find the right room.

I know this building but, every time I go through a door, the building changes. Confusion builds as my memory disjoints and distorts from my current reality.

It **balances** productivity and growing tired of the same task.

2:00pm. I eat dinner. Again, this will be early to most, but this is the end of my 8-hour eating window. The longer the period of fasting before sleep, the less stress my system experiences.

It **balances** the needs of my general health and my health conditions.

3:00pm. I return to work. I return to my paper; my motivation is high, and I am determined to finish it.

It **balances** my Publications and my employability.

5:00pm. I finish work. Now it is time to relax, I work on craft projects, read, and watch documentaries.

It **balances** my life and my work

9:00pm. I go to bed. I read my book for 45 minutes to relax me, I would prefer to sleep but my mind is too active.

It **balances** my mind and my sleep.

9:45pm. I sleep. Often, I dream the strangest most incoherent things. I never remember them exactly, only that they lack all reasoning and explanation.

Every day my life is governed by numbers.

I use them to balance and bring order to my existence.

Every night my life is governed by chaos.

My subconscious uses it to break free from the numerical ties that binds it to "normality".

I think it **balances** the incessant control of life, and the desire to be free of conformity, acceptance, and expectation.

How did I end up in the Art Department?

Never mind, I'll just stay here. I always liked art and maybe this is my opportunity to use this stress in a creative outlet...

I blink again.

Where am I now?

I don't know, parts of the world flash in and out of memory. Some of it familiar, most of it not.

The people are familiar, though unearthed from the deepest parts of memory.

Some forgotten by choice others lost through the passage of time.

These events. These places. These people.

All from different times, different moments, different lifetimes; thrown together without rhyme or reason. There is no order, no conformity. From beginning to end, it's a series of happenings unhinged from reality but playing out in a cycle of chaos.

My mind has lost control.

What on earth just happened?

5:50am. I wake up. I like to wake up early to experience more of the day.



At some point, life led me to get away from social media, a detox from screen time. My rule is: my own watches, my own pictures. Some shots took many hours, others just a minute.

**Favio Ruesta**, *Scotland*



# Walks and Wonders (based on what the “number” commands us)

Yanru Zou

Numbers are so powerful, as the exhibitions reveal. They represent all corners of our lives, showing how deeply we are affected numerical measures. As accounting faculty members working our international accounting students, we discussed how numerical indicators shape our health and accountability bodies, the soaring property market, and the despair and anxiety triggered by everyday competitive rankings and performance measures. Anthropologist Sherry Ortner<sup>1</sup> describes this as the “dark” side of a neoliberal society, where quantification plays a major role.

I strongly support exploring and engaging more with these exhibitions to bring discussions alive in my daily classroom teaching. However, sometimes I also wondered, beyond being visual bystanders, whether more embodied participation might be useful, helping students pay attention to their surroundings, move around and experience the spaces where we live, work and study.

After a hectic semester, some postgraduate students and I finally found a brief gap between exams and future concerns. We decided to leave the classrooms and take a walk together to celebrate the end of the teaching year on a summer day.

On 12 August 2025, I walked with the 5 postgraduate students. Instead of going somewhere remote, we followed our everyday path near the campus. But this time, we let numbers guide us.

Using a local guide that marked the bridges along the River Kelvin with numbers, we agreed not to walk randomly but to follow the numbered signs as our path.

The walk lasted for a couple of hours. Time felt slow. It seemed as if something was always happening along the path, guided by the stand-still numbers. I was lucky to have some of the participants’ original words as their reflections. For me, these accounts went beyond the surface of the numbers on the map, bringing them to life in everyday use and interpretation. One of the participants recalled:

*“This journey had no formal lesson, and there was no destined goal to claim, unlike our ILOs (intended learning outcomes) in everyday study. It was not a class, nor an extracurricular club activity, but rather an experiment, both gentle and profound. We set off from the familiar learning hub and stepped into our city’s lesser-known quiet spaces. From the narrow paths, we wandered deep into the woods, crossed the bridges and passed beneath the carved stones along the river until reaching the Botanic Gardens.*

*The afternoon was woven through with the golden sun. The air was tender. We somehow shared a bright and uplifted energy – perhaps through a simple collective act of walking with one another. Does our walk release something happy inside our bodies and blood? Maybe. Our conversations flowed like intersecting streams, natural and*



Photo 1: Numbered stops along the river. This photo is credited to me

clear: we spoke of rental pressures, some were anxiously waiting for the prospects of the job market, and we shared the culture shock and loneliness of living in Britain too. We spoke of now, of the time to come, and what we have gone through over the year. Each topic was touched upon lightly, yet none felt shallow. We seemed all like strangers in a city unfamiliar to us. However, during the hours of our walks, every single word grew soft and true. We shared the breath of our walk, settling slowly into the quiet warmth of trust and closeness.”

I have walked this path hundreds of times over the years while working at the university. Yet this summer, the walk felt less familiar. I was facing eviction from my rented flat due to the rising rents and competitive housing offers. This experience left me feeling unusually uprooted and estranged. Nevertheless, having promised the group of students to organise the walk, I forced myself to follow the numbers suggested by the map and walk along with several companions. Through their eyes, life revealed new insights.

We all stopped in front of a tree. One of the participants pointed out a tiny bird nest nestled among the branches. It was small, with an umbrella-like shelter above the wooden chair. In Glasgow where it always rains, the nest's warm red shade seemed to open its wings and provide tremendous protection for the little birds. Everyone seemed intrigued by this cute, interesting installation. When I was able to hear what they thought at the scene, I gained a deeper understanding of their inner desires. One of the participants recalled:

*“I remember a bird's nest installation perched on a tree. It drew our attention and called the whole group to pause and wonder. Like a miniature sculpture, this intricately made handcrafted art reminded me of a video I once saw on YouTube: a group of high students spending weeks building wooden birdhouses, drawing plans, sawing wood, assembling, painting, and waiting for the paint to dry. In my own upbringing, we might have done crafts like that in kindergarten, but soon afterwards, it almost completely vanished in later schooling. However, I do remember that in the middle school,*

*on my way home after class, I often saw an old man in a corner of the sports field making kites by himself. Every dusk, he was there, flying a kite soaring high. That image suddenly returns to me now, a person quietly devoted to a simple task, day after day. And in that persistence, something light slowly grows weight.”*

This is only a fleeting moment in our walk. While we encounter and experience despair and stress caused by many quantified measures, can numbers do something good? I hope so. Over time, these fleet moments led by numbers flow into our inner hearts, carrying memories of warmth and connection. Educationist Jan Masschelein<sup>2</sup> promotes the idea of a “poor pedagogy” as a way of e-ducating our gaze. In his words, e-ducating the gaze is not about obtaining a liberated or critical view, but about liberating or displacing our view (p.43). Therefore, paying attention or being truly attentive, becomes the core of education. These exhibitions together are powerful visual forms that disrupt and dislocate us; they certainly achieve the goal of weakening us in a world dominated by quantification. I felt unarmed in front of the screen of these photos and images, to the extent that we all recognised and experienced some form of numerical measure in our own life. I hope that one day I can share a walk with our students at these exhibitions beyond the classroom, and create our own accounts of a world where numbers e-ducate us.

<sup>1</sup> Ortner, Sherry B. «Dark anthropology and its others: Theory since the eighties.» *HAU: Journal of Ethnographic Theory* 6, no. 1 (2016): 47-73.

<sup>2</sup> Masschelein, Jan. “E-ducating the gaze: the idea of a poor pedagogy.” *Ethics and education* 5, no. 1 (2010): 43-53.



Photo 2: Bird's shelter. This photo is credited to me.

# Couture Calculations

*Jana Sopf*

In the pages of time, where fashion thrived,  
Old Burda magazines from the 70's abide.  
Patterned sheets, with edges that fray,  
Whispering secrets of a bygone day.

Though motifs may fade and styles rearrange,  
The art of creation remains unchanged.  
Numbers and measures, guiding each seam,  
A blueprint for dreams in a fabric's gleam.

Precision in stitches, a language so rare,  
Crafted with patience and diligent care.  
How does one decipher this delicate chart?  
Needle poised, the journey starts.

Follow the numbers, trace each line,  
Unravel the mystery, one seam at a time.  
Piece by piece, the vision comes true,  
In threads of the past, the future we sew anew.





In India, the decimal numbering system was born, and the present arithmetic would not have existed if there had not been Indian philosophers.

**Matteo Rea, Italy**

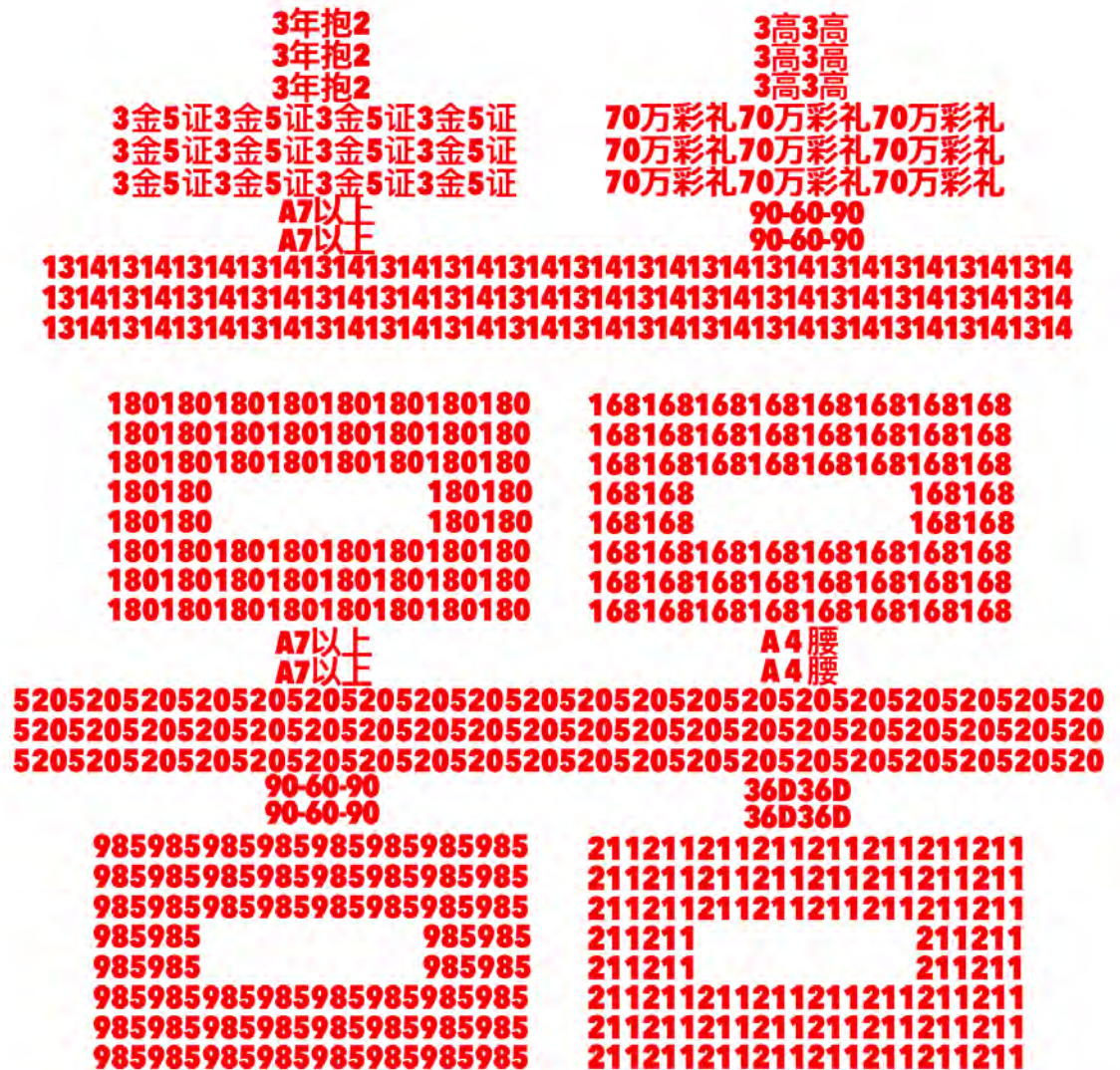
# 囍: Quantified Expectations in Contemporary Chinese Marriage Culture

Qi Li

This artwork reconstructs the traditional Chinese character '囍' (double happiness)- a ubiquitous symbol of marriage- using a collection of culturally significant numbers and numeric expressions that reflect modern societal expectations placed upon men and women within the context of marriage in China.

From auspicious numbers such as **520** (a homophone for 'I love you') and **1314** (a homophone for 'a lifetime'), to performance metrics like **985/211** universities (elite education), **A4 腰** (a waist as slim as an A4 sheet, symbolising an idealised body image), and **70 万彩礼** (a 700,000 RMB bride price), each element within the character serves as a numeric shorthand for social desirability, success, beauty, or worth. Phrases like **3 年抱 2** (two children within three years) and **3 高** (tall, rich, and handsome or high income, education, and height) further underscore how romantic relationships are increasingly framed through a quantifiable lens.

By embedding these values into the structure of a traditional marriage symbol, the artwork reveals how deeply quantification and consumerist logic have permeated the intimate realms of love, marriage, and gender roles. This juxtaposition of ancient symbolism with contemporary numerical codes invites reflection on how metrics, expectations, and standards shape not only individual desires but also broader cultural ideals around partnership and success in China.



# Me-tric

*Sonia Gouveia, Brazil*

**M***e-tric* — a delicate interplay between Me and metric, a subtle echo of an identity slipping away into numbers. *Me-tric* invites us to pause and dwell in the quiet space where numbers touch the human spirit — where precise, exact figures brush against the warmth and complexity of life. We are measured, classified, and weighed by countless digits: document numbers, indexes, scores, followers, likes — each a mark, a label, a frame that both defines and confines.

Through the recurring symbol of measuring tape, these images reveal our tangled relationship with numbers.

We lean on metrics to meet life's demands, to be more productive, more efficient — yet, in doing so, we find ourselves caught, wrapped up like strings in a cat's cradle.

Numbers envelop our senses, and the flood of data muffles the voice within that longs to be heard.

When numbers come to shape our bodies, our choices, and our connections, we risk losing sight of our true selves — complex, unique, endlessly multifaceted.

*Me-tric* gently asks: can the cold clarity of numbers truly capture the depth of human experience? How might we find balance — creating space for both the order of metrics and the mystery of our subjectivity — so we can reclaim the essence of who we really are?





Me + metric = Me-tric. While the exact nature of numbers contrasts with the subjectivity of human experience, we are still identified through them, as document numbers, indices, measurements, grades, followers, and likes.

**Sonia Gouveia**

# Her body her data

*Stella Frimpong Brown*

Go body toward the oars where you can feel free  
Towards the shadows in the secret place where the system  
will not follow

Where solitude rains in the static  
Where you are worth more than number, a percentage

Go body toward the daffodils where peace is without  
borders

Where you are longer another number, another percentage  
logged in a file, a grade, a screen

Go body, fear not to walk into the solitude  
For your pulse will not slip into another spread sheet  
Where you don't lose yourself to a record, a line in that ledge,  
a blip.....in their algorithm

a tally for some unseen fingers under the guise of authority

Go body go body go body

Escape to a place where no one knows

Where the system does not find you

Where it can't feed you vices

Vices it terms validation

A measurement of your value embedded in clicks and  
percentages



I am hoping that these encounters lead to the release of ideas and energies that help us feel in more existential/fundamental ways how these various co-optations and tensions are affecting and defining us.

**Xeder, Iran**

# Perfectly Packaged

*Jana Sopf*

In cling film's sterile embrace,  
A Barbie parked in place.  
Plastic perfection,  
Promising success in flawless projection.  
Belonging, it seems, is a numbers game,  
Measured in kilos, the weight of shame.  
Sizes a marker of identity,  
Measurements sketch who we're meant to be.

Yet within this foam-bound shell,  
Lies a question of how we dwell.  
Do we fit into the molds prescribed,  
Or find our truth in what's inside?

Beyond the numbers, beyond the scale,  
Is a story, a voice, a tale.  
Of dreams unmeasured, joy unbound,  
Truth in whispers of silence found.

Her gaze is fixed, her gaze is bright,  
A mirror of societal plight.  
But beneath the polyvinyl glow,  
Lies a yearning, a need to know.

In a world of styrofoam and sheen,  
We try to find our place in the unseen, serene.  
Perfect body, success guaranteed?  
Or a call to be freed?

# Perfect body, success guaranteed?

*Judith Le Roux*

I use objects that represent paradigms of western beauty models, which related not only aspects of the aesthetics of the market, but also the dark, tragic and terminal consequences of the tyranny of beauty.

Belonging or not belonging is a question of numbers, it is measured in numbers.

How many kilos do you weigh?, What sizes do you fit into?, What are your body measurements?



# The testimony of a bulimia patient

*"I began to perceive dimensions in a strange way. I wasn't aware of what was happening to me. I felt extremely uncomfortable with myself and with my body, which was changing, and there were no truths. It was my gaze—nothing more—but it was very cruel towards myself.*

*I liked to lock myself away and stay there, tormenting myself. I began to think about how to hurt myself. I remember seeing darkness inside me. My body felt like a burden, a nuisance, and it had to be made to disappear—thinned out, weakened.*

*I don't know where my strength came from... it was as if something else took control and my thoughts became fragmented, always fixated on the same issue.*

*And the mirror. Always the mirror. The tension.*

*I remember the mood swings. No one understood why I was so withdrawn. I didn't smile, I had no desire to do anything. I just wanted to get home, lock myself in, and remain in that space of suffering.*

*That lasted a long time, because we deceive ourselves. The body hides it from others; it comes and goes as it pleases, shifting in dimension, like an accomplice. One becomes detached, hides, and wants to disappear.*

*Loneliness takes shape; social moments too. One shows an apparent balance.*

*During adolescence, I was very caught up in the world of fashion, social media, and all the staging and performance around image and its worship.*

*I saw an image and wanted desperately to chase it. I boarded that train. I didn't care about the risk or the cost—I would rather have died than not achieve it.*

*The end, even if it doesn't seem like it, is painful. The illness serves as a crutch. Some people live with it for a long time—it functions, even though it's destructive.*

*There's a deep wear and tear, and when awareness sets in, the pain arrives. There's a void—the void of the illness. It leaves you; it was with you for a long time, and now there is grief.*

*There is a need for self-acceptance, for recognition. You rediscover yourself, you rebuild—and all of that comes with sadness, but not depression. You slowly regain strength, and at last, you can speak. You use words—the words that had been so long denied.*

*Words that were once replaced by food. You begin to understand: body and spirit. And not to dissociate them.*

*What does start to dissociate are the negative thoughts. They begin to drift away as a way to dissolve them: the fear of gaining weight, of growing up, of living, of making decisions."*

Part of Judith Le Roux's first solo photographic exhibition and sound installation, which opened on 5 October 2006 at the 'Espacio Blanco de la Casona Municipal' in Córdoba, Argentina.



"How does it feel?". It started by accident. From Buchi. It was a tsunami of horror, misunderstanding, rejection, pain, agony, hatred. Such emotions burn.

**Li Biletska**, *Ukraine*

# (Ac)counting is so exciting

*Lee D. Parker*

I always fancied accounting.  
The lure of the numbers,  
Talking money,  
Playing the market,  
Making a pile.  
I mean, really.....  
Who wants to be a boring lion tamer?  
Why transition through banking or insurance?  
Accounting's exciting!  
Yes, accounting's for me!

No listening to those naysayers!  
Those online bullies  
With their labelling catchcries of  
Stuffy, boring, tedious, dull,  
Dreary, unimaginative, drab,  
And yes,  
Not to put too fine a point on it,  
Desperately dull and boring!<sup>1</sup>

Content are we to sit in  
The corporate engine room  
Churning out the numbers.  
Guardians of finance,  
Policing rationality  
In an irrational world.

Oh yes, we might be social failures  
But we know our place<sup>2</sup>.

Not for us  
The boardroom cut and thrust,  
Those on-the-run decisions,  
Product life cycle assessments,  
Social accountability do-gooding,  
Accounting for equity and diversity.

All those positivist quant researchers  
Can't be wrong!  
It's all about the money.  
It's all in the numbers.  
The stats never lie.  
Statistical rigour rules!

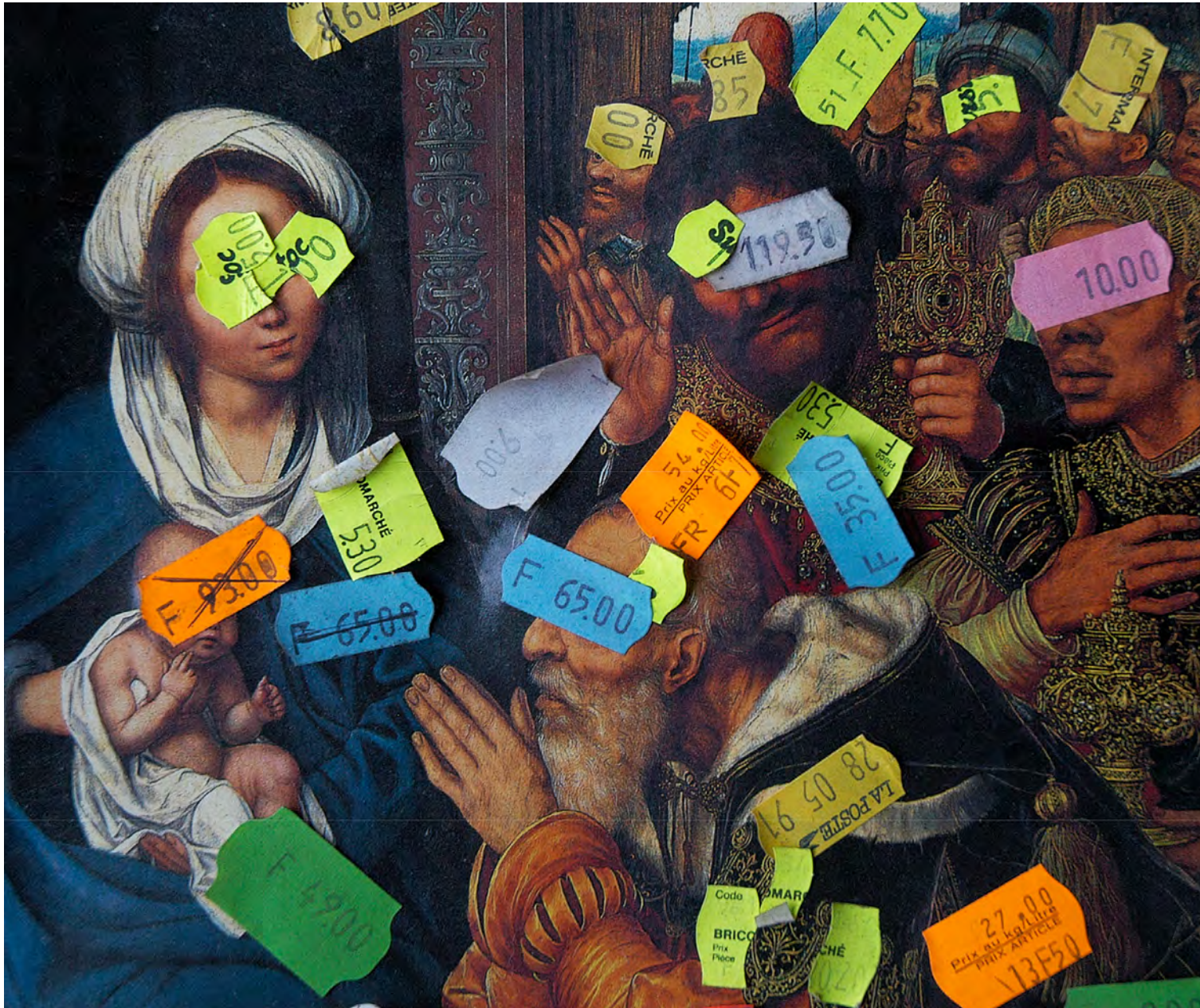
Who said.....?  
'What gets measured mightn't be important'  
'What isn't measured might be important'  
Why bother with.....?  
Reports buried in a tsunami of notes  
When we fail as communicators.  
When will we finally admit.....?  
That decisions get driven so often  
By the qualitative.  
.....But maybe that might make accounting  
Just TOO exciting!

<sup>1</sup> With acknowledgement to the 'Accountant bore' sketch, The Two Ronnies, 1981.

[www.youtube.com/watch?v=yfA-BGxj0YA](http://www.youtube.com/watch?v=yfA-BGxj0YA)  
and the 'Vocational Guidance Counsellor' sketch, Monty Python, 1969

[www.youtube.com/watch?v=4h-wVe9a6rQ](http://www.youtube.com/watch?v=4h-wVe9a6rQ)

<sup>2</sup> With deference to the iconic Italian film series on the accountant Fantozzi, released between 1975 and 1999.



It's essential to me that photography should evoke the passing of time, not only for the sake of reporting a strictly cold chronological history but above all to represent the length and flow of time: the eye is caught, the gaze is turned on for a brief instant, a picture is born from that fleeting fortuitous combination and, most of the time, it is a heaven-sent coincidence.

Jean Guy Lathuilière, France

# Géométrie de l'espoir

*Jean Guy Lathuilière*

For a visual artist, taking the decision to declare them the primary subject of the image, or its sole principal subject, restores to figures and numbers the honour they had lost in the cogs and wheels of frenzied, harassing machines, in attempts to standardise them for a society that has become essentially mercantile.

On a less secular level, are they also meant to be rooted in the sacred?

Do numbers contain a void, a much-feared vacuum for the evidence of doubt that creeps into the fragile interstices of time?

I'm not (a) mathematician, I don't have that posture, and I feel far removed from the rigour that, although I can't understand it, I revere so much. It seemed fairer to me, in the sense of more comfortable, to turn to an extreme opposite, a kind of antidote to my mathematical limitations, an easy return to arithmos, to arithmetikê tekhnê, and thus to be able to play at adding, subtracting, dividing or multiplying according to the 4 basic arithmetical operations.

The photographic act is in itself a vital function, a programmed survival reflex: immersed in the particular sphere of the subject discovered by chance, fully awake, and above all entirely available to act on the proposal. Nothing disturbs this suddenly visible whole, and from that moment on, I fall into a total symbiosis with the elements revealed by the light of a particular moment, a rare scent or a divine breath descended there, at the exact spot where the frame of the image works its magic.

Because I 'm aware that when I photograph, I'm involved in a process akin to magic ( let's not forget that in French, the anagram of the word "image" is "magie" ). From then on, this practice gives rise to a series of small, automatic and derisory actions, one after the other, which will give rise to a definitive image, cut out of reality.

I am photographically interested in a wide range of themes; in the heart of these series the informative intention and the aesthetic dimension overlap and combine. They reflect a desire to tell stories from an unexpected point of view. My main aim is to present a photographic object produced with the intention of recreating a pseudo-reality, or rather a shifted reality. This is the choice I have made for the 'Numbers' series. This approach is contemplative, aiming to evoke a sense of peace and tranquility, in a way an inner vision or a vision to inside, creating a meditative area where viewers can be reassured by the silent nature of these photographs.

About twenty-thirty years ago, I was asked to write a text to be placed at the entrance to my exhibition; I wrote the following lines to describe this devotion in more detail, and to explain its scope and power:

*"After a long period of passionate relationship with the image, I now know more clearly why and how this idyll came about, and how intensely the spell lasted, holding me captive for so long, deprived of any desire to break this freely consented dependence.*

*I had discovered quite early on the truths of etymology and the obviously logical reasons for creating a word to designate a new science or a new practice. This revelation, the true meaning of the word photography, plunged me into a deep reverie: photography, the art of writing with light...*

*Is there no more beautiful ink than light? Is there no stranger paradox than that which describes the mutation of a limpid, dazzling wave into an obscure flux, secretly, magically deposited on the sensitive sheet, then etched in platinum or silver salts?*

*The reverie persisted and I became a photographer".*



A fusion has been created between the terms needs, development, progress and growth. We have gone from the common man to the needy man, as each of us accepts our dependent condition.

The need has even been created remotely, with the complicity of the web and multinationals.

**Lise Van De Wynckele, Italy**



The excessive growth of cities has compelled every individual to integrate into large groups. Consequently, sociality overwhelms individuality, and group norms replace individual consciousness. Moreover, the collective wisdom accumulated through group living is gradually losing with the limitless expansion of the group. When everyone consciously embraces group membership, collective unawareness is infinitely amplified within the group. When population numbers reach a certain threshold, the social consequences they bring about become more significant than the quantitative results obtained through simple arithmetic.

**Jian Luo, France**

# The Unac(counted)

*Caroline Leppänen*

In a nation where loneliness is mapped and spread,  
divided in units, with no one to be led.  
Indexed per capita, numbered and cold,  
a life reduced to what can be sold.  
The people exist in quiet isolation,  
measured in hours, defined by calculation.

They were taught;  
stand alone in the chase for more,  
forget about your neighbour and lock the door.

Failure? Yours.  
Struggle? Natural law.  
Even though the floor was rigged way before you ever saw.  
The cracks keep spreading, the silence grows wide,  
loneliness seeps in, with no place to hide.

And somewhere along, compassion was privatized —  
shelved and priced, no longer recognized.  
No longer citizens, just numbers that revolve,  
problems on paper, meant to self-dissolve.

The heart of the nation drowned in numbers and charts,  
lost between deadlines and budgeted parts.  
People fade out, replaced by reports,  
poverty's a figure, and justice distorts.  
Inequality fits in a column, tight and neat,  
but the lives behind it — they're erased, incomplete.

They talk of deficits, but never the cost of not to care,  
never the debt of a world that's too unfair.  
And so the gap widens,  
between the grid and the ground,  
between the digits and the lives that can't be found.

Between those who count,  
— and those who were never accounted for.

# Unaccounted faces

*Jing Yuan*

Among the crowd, we wear what fits—  
blank masks shaped by unseen rules.  
Who am I, who are they?  
We are flattened by countless measures:  
scores, statistics, IDs, or ranks—  
pressed into shapes that are easier to count  
but harder to recognize.  
We fit the frame, but lose the face.



# Zones d'ombres

*Ypatia Kornarou, Greece*

A photographic work has common points with the cycle of life. The connective link between photographs and art in general with real life is that in both cases primordial instincts are reflected.

So, I realize that the process of capturing through the camera, philosophical questions concerning the meaning of human existence is a therapeutic process for my personal fears towards the self-evident phenomenon called "life and death".

In my attempt to understand the existential emptiness, the meaning or ambivalence of human life, I wander in places and locations, activating in this way, an uncontrollable desire for knowledge, exploration and recording of images that contain or have contained human imprint. In reality, though, I happen to be as close as possible to what I fear, what I do not inhabit, what I do not control.

The awe of the unknown side of the afterlife experience becomes a reason to be motivated, to express eternal but also personal meditations. However, my fears about the insignificance of existence are also a motivating factor as the everyday life of Western culture places me in a world of with exuberance in massification, in a population anonymity but also in a capitalist mentality of wealth and impoverishment.

Thus, in a parallel universe, in a philosophical contemplation, I continue to ask why numbers are dominant in modern cultures and which of their characteristics are threatening to the maintenance of a humane and inclusive society. And if there are ultimately many things that frighten us in the impersonality of numbers, why don't we react?

As a response, I will continue to perceive art as a revolutionary act with a peace-making intention. However, I do not know if it is constructive but it is undoubtedly a choice that leads to self-knowledge and personal truth.

*Next page*

This photography has drawn its inspiration from the daily life of modern lifestyle in western culture, where its approach is mainly focused on satisfying social expectations and meeting material needs. Human existence is stacked in piles that reflect only statistics and numbers of a consumer society.

**Ypatia Kornarou**



# Illusion/Hallucination

*Abhay Patel, India*

When I look at this image, I'm struck by a quiet clash between innocence and environmental neglect. The boy's silhouette—so alive, so full of motion—emerges from a surreal sea of foam. At first glance, it almost feels magical, like a child playing in clouds. But that illusion fades quickly, giving way to the harsh reality: this is pollution, not play.

The sunlight glistens off his wet skin, highlighting not just the joy of movement but also the unsettling truth of where that joy is unfolding. Behind him, the bridge stands still and impassive—an emblem of modern progress casting its shadow over a landscape shaped by industrial waste. It watches, but it does not care.

As the artist, what stays with me is how effortlessly children adapt—even to the most toxic surroundings. There's resilience in that, yes, but also a deep injustice. Why should play take place in poison? Why must childhood unfold in the margins of decay?

This photograph holds more than a moment—it holds contradiction. It's beautiful and tragic, hopeful and heart-wrenching. It reminds me that in our cities, the line between wonder and waste is often razor-thin. And perhaps, as artists, it's our job to hold that tension up to the light.

The Yamuna River in Delhi appears to be coated in snow, but in reality, it is covered in hazardous foam made from industrial waste. Despite how frightening they may be, Delhi residents

have grown accustomed to seeing these images.

"Health Hazards" - Bathing in the toxic foam of the river can dry out the skin and worsen dermatitis. The froth may cause skin allergies, rashes, and various kinds of skin pigmentation. It is undoubtedly possible to experience this early and in a variety of forms for those who have a family history of autoimmune illness to flare up.

This chemical can seriously harm the lungs, create gastrointestinal issues, and result in diseases like typhoid if this water, which has a high percentage of ammonia, is swallowed -long-term exposure to heavy metals like lead, mercury, and arsenic can result in hormonal problems, conjunctivitis, and hair loss.

*Next page*

**Abhay Patel**



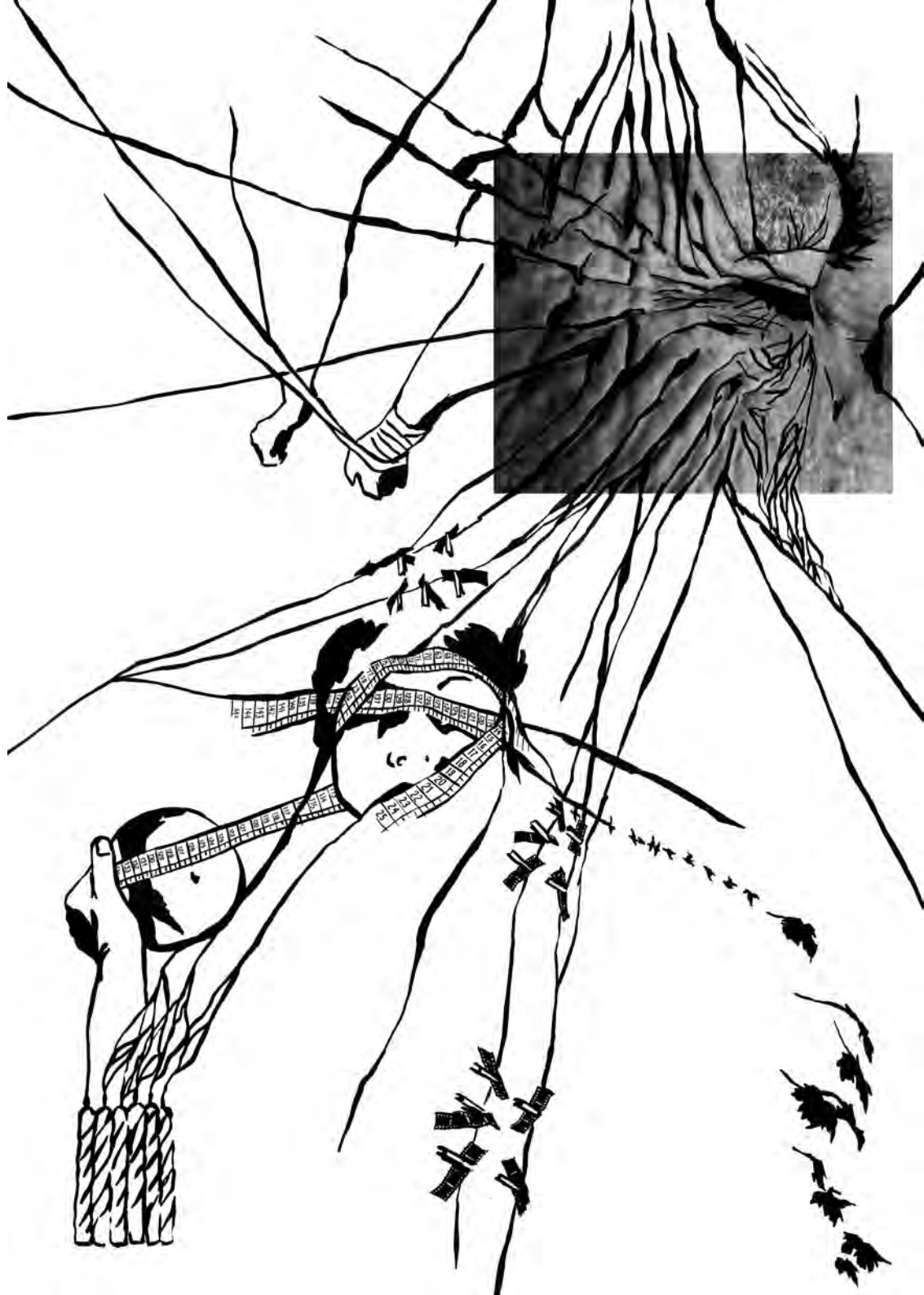
# Lignes

*Edwige Nortier & Marie Nortier*

Lignes qui comptent  
Dans un corps à corps  
Tes années qui s'égrènent  
Ta peau qui se froisse  
Alors que rien n'arrête  
La valse lente des périodes  
Qui marquent ton visage

Lignes qui comptent  
Dans un corps à corps  
Ton désir qui se meure  
Tes mots qui me pèsent  
Alors que rien n'arrête  
La chute lente des pantalons  
Qui marquent ma défaite







"Home" is a powerful word, representing safety, love, and belonging. But for me, it's been marked by loss and change. As I captured its essence through photography, my home country was in turmoil. I found myself documenting a revolution from my balcony while being threatened and harassed by the National Guard. Made me realize we couldn't feel safe anymore. Leaving was painful, but it taught me that home is not fixed. It can be both safe and painful.

**Mona Sartoveh, Iran**

# Tatreez

*Rania Kamla & Yara Kamleh*



Tatreez (Palestinian embroidery) is a “social dictionary” in Palestinian society, as well as a historical and individual record by Palestinian women, chronicling their status, surroundings, political and cultural events that touches their lives. Each stitch’s motif, pattern, shape, colour intensity, is an account of life stories, history and interpretations around the evolving Palestinian story.





"Body No Body", has drawn its inspiration from the daily life of modern lifestyle in western culture, where its approach is mainly focused on satisfying social expectations and meeting material needs.

**Ypatia Kornarou**, Greece

# 1,2,3... FACE!

## *Medusa*

Three naked bodies, faces veiled. At first glance: submission to social expectation. Look again: expectation itself is being staged—scripted and traded by corporations. In Ibn Khaldun's terms, power sustains itself not only by force but by custom: it manufactures the very habits by which we judge what is proper, decent, transparent.

If, with Ibn 'Arabi, the face (wajh) is the singular way each being turns toward the Real—the site where meaning is met rather than classified—then covering the face withholds the very encounter that makes knowledge possible.

This is the paradox of "stakeholder primacy." The firm proclaims nothing to hide—a choreography of exposure—while the visage, the place of intention, is covered. Nudity without a face is transparency without accountability: disclosure as costume. The market invites us to see everything except the gaze that governs; the higher-ups look on, unexposed, reading and pricing our bodies while their own remains offstage.

What, then, are we allowed to know?

Ibn Khaldun warned that luxury and display can hollow the core of a polity. So too here: the theatre of openness conceals the engine of accumulation. The "business body" sculpts social norms, answers the appetite it names "duty," and calls domination prudence. The more it asks us to strip, the less we are permitted to see...



You need to look for similar shapes in objects instead of ready-made numbers. The number 5, is complex and consists of three objects at the same time: an iron pillar, a plastic pipe and a shadow on the ground.

**Guldana Tauassar, Kazakhstan**

# Recounting and translation: not qui(e)t(e) poetry<sup>1</sup>

*Jim Haslam*

Absorbing the scene,  
Let us reflect on the translation of suffering.

How should it be assessed?<sup>2</sup>

Hardly by affirmation, or even celebration.  
The smirk of the devilish.

It's true that great things can come from suffering.  
Not a good reason to enhance it.

Are we to detect beyond the suffering  
Alignment with a disturbing questioning?  
And thus, an encouragement of the same?  
The small boy of a former work  
Contrasts with the older, bike by his side,  
In Keane's *God and Ulster*  
A confusion. Asking why?<sup>3</sup>  
A question here repeated

Hundreds of years ago  
Benevolent enlightened thinkers envisioned the world as one  
Instead, we have witnessed the crazed horrors of War and  
related conflict  
And the dream of something better? Why not?

Socio-economic and political struggles  
A sense of not belonging, being muffled and cut off

(If not absolutely)  
A worrying mutability, as Maddock might appreciate<sup>4</sup>  
A myriad of things out of joint

Lost opportunities and possibilities  
To be rescued and realised?

Is it that we are reminded, humanity that is,  
Of the importance of being humane?  
Deepening social commitment  
And indeed, a deeper commitment to ourselves  
Part of a striving, too, for a counter to suffering  
That we (and *mea culpa*) have engendered  
But facing a reality,  
Seeking to change it  
Forging disagreement  
Between one view of this order  
And another  
And moving on from there

*But there comes an interjection*  
*How many are you?*  
*And is it in target?*

Bentham thought bookkeeping would do it  
But we should know by now  
That dear old Jeremy

<sup>1</sup> Many interpretations may be considered to run together in the 'not qui(e)t(e)' of the title. Dropping the bracketed letters suggests 'not quitting' - a sense of continuing a struggle and not giving up. Dropping the second bracketed letter and confirming the first leaves 'not quiet', if this does not mean that the 'poetry' here has no moments of silence. The poem's struggle reflects here anxieties, worries, concerns or agonising as in the French inquiet, and noise explicit or implicit. And of course, there is 'not quite' as the more evident alternative. Many critics would agree here, whether they are referring to poetic form or (less controversially) poetic quality (still the author is, to return to the first mentioned interpretation, not quitting).

<sup>2</sup> If the focus here is a more specific one much applies also at a more generic level in relation to suffering.

<sup>3</sup> The specifics here are not important (either for the text here or in Keane's work). The point is the boy's confusion and unease. See Keane, John (1990). *The other cheek? Paintings of Northern Ireland*, 23 March – 22 April 1990. London: Flowers East and David Lee.

Is not to be so quickly or poorly judged.  
Bookkeeping for *him*  
Was a most expansive thing  
To be expanded in its limits  
And not be *confined* to numbers  
Which might scarcely feature  
In its narratives  
And counter narratives <sup>5</sup>  
(Albeit this does not negate the relevance of the numerical;  
And Marilyn Waring long just wanted to shake up the  
counting).<sup>6</sup>  
Are accounting's limits, then, bound up in Art?  
  
Here on one border  
We reflect on the border between Accounting and Art

And possibilities of a ReCounting  
Beyond that categorising and those numbers  
That here as well as elsewhere  
Dominate our thought<sup>7</sup>  
  
And a deep understanding  
Of just how old the confusion is  
Despite the possibilities  
That seem buried under layers of history  
Why?  
  
From suffering to illumination?  
And from this to action?

<sup>4</sup>Maddock, Bea (1978). *Mutable*. Melbourne. Visual Arts Board of the Australian Council. Australian Contemporary Art Acquisition Programme.

<sup>5</sup>See 'Jeremy Bentham, accountant' – Chapter 2 of Gallhofer, Sonja and Haslam, Jim (2003) *Accounting and Emancipation: Some Critical Interventions*. London and New York: Routledge.

<sup>6</sup>Marilyn Waring author of (1988) *If women counted: a new feminist economics* (with a foreword by G. Steinem; San Francisco: Harper & Row) published also under the title *Counting for nothing: What men value and what women are worth*.

<sup>7</sup>See Gallhofer, Sonja and Haslam, Jim (1996) *Accounting/Art and the Emancipatory Project: some reflections* (in *Accounting, Auditing and Accountability Journal*, 9, 5, 23-44; see also Gallhofer and Haslam, 2003, *ibid*).



Technology increasingly affects and leads man to isolation and the non-existence of a "numerical identity".  
Ypatia Kornarou, Greece



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I work through the dresses and some characters and elements the passage of time, the generational theme, the family lineage, the spaces in dialogue with that passage of time and the idea of memory and recollection.

Everything is number, everything is linked to the passage of time and in quantitative terms.

**Judith Le Roux, Argentina**

Whether it is a tear or a ray of light, it is  
one and will remain one.  
Whether it is my eye or your skin, it is  
one and will remain one.  
Whether it is an instant or an eternity, it  
is only one and will remain one.

**Xeder, Iran**



# Hope as Counter-Pedagogy to Cruelty

*Nathalie Clavijo, France*

Tu as dit que si je te quittais, tu ne les reverrais plus.  
C'était il y a 12 ans, et tu as tenu ta menace.  
J'y repense souvent. Tu m'avais prévenue.  
Je les revois, tout petits, dormant sur le canapé.  
Mes larmes coulaient. Tu leur as fait l'un de tes derniers baisers, sur le front.  
Celles et ceux qui viennent de tes terres comprendront l'amour profond de ces  
baisers là...

Ils ont grandi. Si bien grandi.  
Il m'est impossible de compter ou raconter tout ce que tu as loupé.  
Chaque rentrée scolaire, chaque dent tombée, chaque chute à vélo, chacun de  
leur « je t'aime maman ».  
Chaque match de basket, chaque combat de judo.  
Chacune de leur transformation corporelle, chacune de leur larme adolescente.  
Ils sont grands maintenant.

Ton corps fantôme leur a enseigné, malgré tout,  
A construire leur propre savoir. Tu sais, ils savent lire entre les lignes du  
patriarcat.  
A leur âge, je n'avais pas encore décrypté ce langage.

De tout mon être, j'ai espoir qu'ils puissent un jour te raconter les années  
passées,  
Et t'enseigner leur propre langage.

You said that if I left you, you would never see them again.  
That was twelve years ago, and you kept your word.  
I think about it often. You had warned me.  
I still see them, so little, sleeping on the couch.  
My tears were falling. You gave them one of your last kisses, on the forehead.  
Those who come from your land will understand the deep love in those  
kisses...

They have grown. Grown so well.  
It is impossible to count or recount everything you have missed.  
Every first day of school, every lost tooth, every fall off a bike, every «I love  
you, Mom.»  
Every basketball game, every judo fight.  
Every physical change, every teenage tear.  
They are big now.

Your ghost-body taught them, despite everything,  
To build their own systems of knowledge. You know, they can read between  
the lines of patriarchy.  
At their age, I had not yet deciphered that language.

With all my being, I hope that one day they will be able to tell you about  
the years that have passed,  
And teach you their own language.



Camille Gaudy

# Simply... models' gaze

*Karim Abid*

We are here.  
We watch you—  
you who never mastered the art of consumption.  
The world now belongs not to those who save,  
but to those who cannot breathe without debt.

The divine shaped it.

In دين *dayn*, feel the pulse of *dīn*—  
a faith, an obligation,  
inscribed in the heart,  
a reminder that all flesh is borrowed, never  
owned.

Debitum was what is owed to the world,  
an inheritance of justice that measured the weight of one's life.  
Back in Persia, قرض *qarz* was not numbers in a ledger,  
but a physical burden carried by the body,  
an emotional scar binding one being to another.

And now?

Debt has been hollowed out,  
reduced to a business instrument—  
a chain of credit and interest  
that slices your lungs,  
your hours, your breath.

Eat three times a day,  
drink five if you can,  
smoke until your bones collapse—  
for this is the only ritual left to you.

The irony of modernity  
is that we, the models,  
the ones cast aside,  
the ones whose eyes reflect nothing,  
are your last witnesses.

We carve without sound,  
because we were built only to reflect.  
We carry the remains of your discarded desires,  
the fragments of lives that could not adapt.

I turned my gaze away when I took this photo, ashamed to  
watch the walkers counting their weeks.  
Reduced to calculating machines,  
we tally days like unpaid debts,  
racing faster toward our graves,  
unable to lift even those already fallen.

But... who am I to judge you?

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**Karim Abid**, *Tunisie*





It's essential to me that photography should evoke the passing of time, not only for the sake of reporting a strictly cold chronological history but above all to represent the length and flow of time.

**Jean Guy Lathuilière**, *France*

# Changing tunes: standard or pluralistic time?

*Lee D. Parker*

Accounting conventions generally perpetuate a rigid annual reporting time periodicity that largely reflects a western unidirectional and linear concept of time. This is directly and indirectly promulgated in accounting education, practice, international standards, history, and accounting research. Through the requirements of global funders it also becomes a sine non qua required of developing economies whose cultures, histories, and traditions are entirely inconsistent with such western (science-based) concepts. The result is two-fold. First, manifest compliance with such linear time-based control and reporting systems conceals significantly differing and latent national, regional and local practices. Second, alternative regional and local conceptions of personal, organisational and accounting time may offer untapped opportunities for more flexible, nationally relevant, and locally productive accountability and control periodicity.

As globalisation potentially approaches its end with the dawning era of global tariff wars, the possibility of localised accounting and accountability practices resurfaces. Culturally and socially relevant pluralistic time concepts may enhance rather than detract from the exercise of effective accountability and control systems and outcomes. Pluralistic concepts of time can take many forms. They can include culturally traditional daily midday

or midafternoon breaks, indigenous traditions of varying event times on the basis of emergent priority events, differences in timing and rates of changes implemented in different parts of an organisation, cyclical time in which events recur in repeating patterns, sequential 'nows' that continually become the past, spatial time differences based on how and when time is recognised in different locations, and more. These multiple concepts of time can for example, invoke or require differing behaviours and consequences, socially and culturally reconstructed time, or differing control and reporting timings in different locations and communities. Consequently, organisational and subgroup activities and operations may occur at different times, in differing sequences, and according to differing priorities. This means that what may appear to be out of synchronisation, behind deadline, or even uncontrollable, may in fact be culturally and institutionally appropriate and requiring innovative and locally relevant approaches to control and reporting. As Cyndy Lauper sings, this is a perpetual phenomenon that simply cannot be ignored.

*Sometimes, you picture me  
I'm walking too far ahead  
You're calling to me  
I can't hear what you've said  
Then you say, "Go slow"*

*I fall behind*  
*The second hand unwinds*  
*If you're lost, you can look, and you will find me*  
*Time after time*  
*If you fall, I will catch you, I'll be waiting*  
*Time after time*  
*Time after time*  
*I got a suitcase of memories*  
*I almost left behind*  
*Time after time*  
*Time, time, time*  
*You said (you said)*  
*"Go slow"*  
*But I fall behind (I fall behind)*  
*Time and time and time*  
*Time after time*  
 (Hyman, R. and Lauper, C. *Time After Time*, 1983, extracts)

When we ignore this plurality of time, we ignore the variant meanings that communities derive from their particular concepts of time and the patterns of behaviour they accordingly develop. Yet our increasingly globally standardised western-based accounting systems increasingly try to force national and regional accountability and control systems into a predetermined "cookie-cutter" mould with the accompanying dysfunctional effects ranging from non-compliance to lost local and regional opportunities. Such standardised, globalised accountability and control recipes may miss the opportunities for national, regional and local adaptation that can yield better outcomes for organisations and communities. While the opportunities in some senses may appear to revert to past practices pre-globalisation, maintaining global insistence upon adhering to westernised linear time-lines for management control and accountability reporting may undermine change to more enlightened future financial, social and environmental accountability. Bob Dylan's challenge about changing times speaks directly to this situation.

*Come gather 'round people*  
*Wherever you roam*  
*And admit that the waters*  
*Around you have grown*  
*And accept it that soon*  
*You'll be drenched to the bone*  
*If your time to you is worth savin'*  
*And you better start swimmin'*  
*Or you'll sink like a stone*  
*For the times they are a-changin'*  
*Come writers and critics*  
*Who prophesize with your pen*  
*And keep your eyes wide*  
*The chance won't come again*  
*And don't speak too soon*  
*For the wheel's still in spin*  
*And there's no tellin' who*  
*That it's namin'*  
*For the loser now*  
*Will be later to win*  
*For the times they are a-changin'*  
*Come mothers and fathers*  
*Throughout the land*  
*And don't criticize*  
*What you can't understand*  
*Your sons and your daughters*  
*Are beyond your command*  
*Your old road is rapidly agin'*  
*Please get out of the new one*  
*If you can't lend your hand*  
*For the times they are a-changin'*  
*The line it is drawn*  
*The curse it is cast*  
*The slow one now*





*Will later be fast  
As the present now  
Will later be past  
The order is rapidly fadin'  
And the first one now  
Will later be last  
For the times they are a-changin'  
(Dylan, B., The Times They Are A-Changin', 1964, extracts)*

Aggravating this risk, we seem caught in a contradictory approach to past, present and future. Both practitioners and researchers oftentimes appear to treat these as in separate compartments. The past seems to be the focus of accounting control and reporting. The present is invariably compartmentalised into artificial accounting and budgetary periods such as one week or one month. The future then becomes a phenomenon about which accounting appears to have little to say. Yet the past sets a context for the present and influences our beliefs about the present. In doing so, it thereby affects accounting-based decisions about the future. Indeed as Frank Sinatra sang in "Forget Domani", tomorrow never comes, since tomorrow quickly becomes today and today quickly becomes yesterday. Hence what can be regarded as timely management control information or timely reporting becomes a movable feast.



*Let's forget about tomorrow  
Let's forget about tomorrow  
Let's forget about tomorrow for  
Tomorrow never comes!  
Domani -- forget domani  
Let's live for now and anyhow  
Who needs domani?  
The moonlight -- let's share the moonlight  
Perhaps together we will never be again  
Ah, che luna -- oh, che mare  
With such a moon and such a sea  
And you and me  
I get so dizzy when you're standing near  
It's not the music that you hear  
My heart is beating like a jungle drum  
Let's forget about tomorrow  
Let's forget about tomorrow  
Let's forget about tomorrow for  
Tomorrow never comes!  
(Newell, N. and Ortolani, R. Forget Domani, 1965, extracts)*

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A reflection on the possibilities of one and one; for fusions, con-fusions, tensions and retentions. It is about how entanglements and tensions make the coming together of 1 and 1 active and productive. The photography builds on the contentious and complex relations of affinity and aversion, togetherness and separation, likeness and incompatibility between 1+1 relations.

**Xeder, Iran**

# The [embodied] dance of reduction and adding back the rest of world: Dancing the Dow

*Ann-Christine Frandsen, Kelly Knox & Elton McGoun*

*'I am body entirely, and nothing beside; and soul is only a word for something in the body. The body is a great intelligence, a multiplicity with one sense, a war and a peace, a herd and a herdsman. Your little intelligence, my brother, which you call 'spirit', is also an instrument of your body, a little instrument and toy of your great intelligence. You say 'I' and you are proud of this word. But greater than this – although you will not believe in it – is your body and its great intelligence, which does not say 'I' but performs 'I'.*

(Nietzsche, 1961 [1883], pp. 61–2)

*'...(T)hinking wants to be learned like dancing, as a kind of dancing. .... For one cannot subtract dancing in every form from a noble education—to be able to dance with one's feet, with concepts, with words: need I still add that one must be able to dance with the pen too— that one must learn to write?'*

(Nietzsche, *The Twilight of the Gods*, Section 6)

## Introduction

We suggest a pause to bring in Xeder's, (Iran) work from previous exhibitions in Edinburgh and in Tunis (2024) as part of the [Rec]ount – Photography agora project. Presented under 'See the other', his beautiful picture of hands intertwined and holding something together, and his beautiful written words linked to them was an inspiration.

*'A reflection on the possibilities of one and one; for fusion and confusions, tension and retentions...contentious and complex relations of affinity and aversion togetherness and separation, likeness and incompatibility between 1+1+1 relations' (p.112)*

'Seeing the other' is always an embodied experience, and in the context of the exhibition [Rec]ount it is an experiment, learning to see the other, to trust this 'great intelligence', as a dance, as a movement, in adding the world back. We like to add something more to these movements, build on it, making crossings, pushing knowledge boundaries of what can be seen and known when adding back the world (the other) by dancing Dancing the Dow. In this book chapter we take Nietzsche's words on embodiment seriously and explore this point. Let us embrace thinking learning as dance embodied. This book chapter will share an experiment of embodiment knowledge and encourage more to join in. We will take you through the translations into dance and music and its performance on stage.

In an early experiment we simply asked whether we could listen to accounting and did it make a difference how and what we know to which we answered yes (*Bettner et al, 2010*). We then asked ourselves if we can listen to accounting and finance, can we dance it too? Yes, maybe we can, we said. Let us experiment. Let us add 'the rest of the world' well part of it, in this way. While there are strong arguments for how accounting is

reducing the world, while being in the world, by pointing to its numbers. However, accounting has more than meets the eye, the numbers only tell the half the story. Accounting always simultaneously names and counts Bassnett et al, 2018, Ezzamel and Hoskin, 2002). It is a writing, it is the first writing, and it does not even try to imitate speech and therefore silent, and it does not even have sentences or verbs, but it has syntax (Bassnett et al, 2018; Damerow, 1999). This conceptual position naming and counting is at the same time key conceptual basis of how translating accounting into something else and back is made to happen. In these movements we have also let us translate differently and bring in what we see, hear, feel what we sense and put our embodiment and the moving body at the forefront of this experiment. It is also a form of resistance and ups what Randy Martin (1990, 2012) explored how the financial is already integrated into movements of everyday life and street dance but equally can be a political act. In letting speech derived narrative writing (glotto-graphic writing) (rarely oral due to its lack of durability) 'dictate' the translations of what we read and see, with an ambition to keep associations stable of what we know- this mode of existence - to use inspiration from Latour (Latour 2013), Latour's term), arts are about challenging such notions. Let us use and redirect others forms of translations and ask what we experience and possibly know things differently by dancing, as the dancing subject in the making of the object and vice versa. Let us bring back 'the world' through a different form of languaging act. Hence, the experiment is about Dancing Accounting, more specifically Dancing the Dow. This chapter is about this journey and its outcome.

### **Further reflections to the [Rec]ount exhibitions project**

In the Edinburgh exhibition Xeder's, (Iran) we now see more of his photograph presented in the first exhibition. Hands are now also part of two people interviewed into one by a cloth, one of them is showing a coffee bean to the other. New relations are in play. Adding the 'world' back in this way resonated with us

in several ways not least to continue the 'adding back' but slightly differently and add another way of 'adding back' the world. Anchored in three knowledge disciplines Dance/Chorography, Finance and Accounting Recounting is one of the central concepts that binds us together. We do count to dance, we count in finance, sometime badly, and we count to manage via accounting our organisations, in particular through performance and KPIs, where we can see our worth, in absolute and relative terms, in work life or in learning settings as scholastic accounting, but at the same time always pointing to a future where we must/can achieve more. We report accounts in various statements. They are everywhere today in everyday life and work, and much an integrated embodied way in which we can view ourselves and the world (Hoskin, 1996). Again, Xeder's work comes to mind as per the Edinburgh exhibition under 'Silenced Bodies'. Snared and beaten?! Maybe but also maybe not. The possible organising outcomes could perhaps be different or at least a start of thinking otherwise by adding back the world differently. What is stopping us? Public transport needs their bus stops and its specifics in time and space and can organise a city or even a state of a certain kind if we are lucky (Frandsen & Hoskin, 2023, 2024; Latour & Hermant, 1998;). But is this all? Of course not.

While accounting as always simultaneously visually names and counts, combining pictorial-plus-scriptorial languaging acts, and therefore not just visuals, it is also written languaging act that is performed in silence, non-glottographic, (glotta is tongue Greek) (Hyman, 2006, Bassnett et al. 2018) as it does not try to imitate speech (Bassnett et al. 2018, Frandsen & Kim, 2025). I just names and counts, and perform 1+1+1... whether it is a second, a lifetime or a dead cow. That is it! Yet so powerful. Here we can link with a second picture and text presented under the 'Silence Numbers' from the Tunis exhibition that of Alex Premoli (Italy). His picture of a room full of shelves with books and a door. We suggest add, the naming to the numbers. In silence they walk side by side and we can look/see/know differently. But we can also rename and therefore also recount what we



Author's of a bus stop in Gothenburg/  
Sweden

have named, and yet again 'be the same' anew, a movement we can repeat endlessly 1+1+1+1..., in embodied silence. By naming we make things abstract and therefore already meta-physical in the act of naming. Through the naming act we can make things the same to be counted. We can bring together, and separate and divide. However, while we are most of the time forced to translate accounting into speech derived speakable narrative writing, line by line until full stop, which in a narrow way tell us what we 'see' or orally performed, as is audio, we can translate it into dance to be danced and intensify the embodiment it always is. Each languaging form has its own path, and interplay with each other, but they say things differently and say different things. It is a perhaps epistemological question perhaps (Damerow, 1999). One of the question it raises is: what else can/will you experience and know when dancing accounting? But in this process let us be brave and experiment with these translations and avoid any glottographic writing as much as possible. Add life back and dance it, force life back on/in// add to it, break it, twice it, jump it, pirouette it, turn it, side step it to the left, down, right and up, lie down, rise, be still, pause, look, see, wave, feel, talk it, sing it, be silent, leave a trace or not, be absent, come into being, seen or invisible, knowing more or less. From silences bodies to dancing bodies embracing life, for and to yourself and others, and as self and as the other. See the world and embrace embodied Experiences anew.

There is no such thing as purely propositional knowledge; part of all of our knowledge is necessarily embodied. That of course include Accounting and finance while not often up for discussion. It's not only a matter of being unable to know anything about the world without our body's senses, it's a matter of being unable to comprehend the world without our body's experiences. Here we find Merleau-Ponty's view in particular interesting, that 'we are in the world through our body and... we perceive the world through our body' (Merleau-Ponty, 1962: 206), so that each of us—as the 'body-subject' that he discusses in Part One of that book—reaches out to the world through an 'intentional arc', seeking to obtain 'maximum grip' on whatever we attend

to, in contexts where our knowledge of the world and our relation to our self is always partial and conflictual (cf. Dreyfus & Wrathall, 2014).

One issue the learner may face when moving the narrative text and to the diagram, and can not find 'the' connections. Moving from the alphabetic method, and it's silly rote learning of sounds to pen strokes, to become literate, and then hopefully jumping the gap of combining both silent consonants jointly with vocals in making 'sounds' of letters, until steady. Of course, this gap is much harder if you cannot hear or are blind. Still, this has not stopped how we teach it, forcing those who cannot hear to speak and read aloud while learning the alphabetic method, and forcing them NOT to use their sign language while in school. Suddenly the letters are all silent in the diagram and does not make sense. Their function is now different. The learner cannot see or 'hear', as you cannot map them on to each other. But when they do grasp, jumped the gap, what the figure demonstrating, and the deduction that follows; geometrical 'truths' you can reconstruct what the narrative is 'saying' and supply from going between the figure and text, a quasar explanation of both sets of statements together. But you never close the gap. The next learner in line does it in the same way.

However, there is more to it. How about if you cannot hear? In 1880 The international Education Conference took place in Milan, Italy (Deaf History webpage) where a complete ban on sign language was imposed. In other words, deaf kids were to speak and read aloud [glottographic] writing in the classroom but they could also NOT use their sign languaging in these spaces at all. With a pen stroke, alphabetically, the classroom was redefined For the benefit of the frustration felt the artist Mary Thornley expressed like this in her oil painting in 1994 ([deaf-art.org/profiles/mary-thornley/#iLightbox\[gallery\\_image\\_1\]/0](http://deaf-art.org/profiles/mary-thornley/#iLightbox[gallery_image_1]/0)). She likes to define herself as deaf artist. The painting is an inspiration of the painting by Francisco Goya The Executions of the Third of May 1808. Here ASL, which stands for American Sign Language, is instead killed and shot down. Growing up in born 1950 it was also part of her learning experience as many with

her.

Sign language is very much an articulation in the present, that lacks the traditional archives of 2Ds. It is very much embodied. While the hands are important in sign language, and there are letters to be formed by the hand, but it is the whole body that speaks. It is un-reduceable as it is the full body along with the hands that will do the trick. No doubt sign language is a true performing languaging. Our experiment was about what other ways of knowing could and if accounting be felt and experienced and known differently if we changed languaging form? Could the embodiment it always is be intensified? We have translated Dow Jones Index into music to be heard. However, it could also be translated into vibrations to be felt by the body or as they did in the latest Eurovision Song contest using a translator [www.youtube.com/watch?v=-QGmhfpOMxU](http://www.youtube.com/watch?v=-QGmhfpOMxU).

### **The experiment of translating and performing accounting and finance as dance**

With such translation we engaged with of Dow Jones index from October 1928 to December 1941, i.e. from the last months of the build-up to the Index's high point before the September 1929 Crash (a point not reached again until 1954) to the month that would see Japan's attack on Pearl Harbor and the entry of the USA into World War II. During this period we collected named and counted a series of 159 month-opening values from DIJA. We turned these points into 'music' or sounds. The graph of the DIJA was turned into dance a space for embodied dance movements to this music as its temporal and special guide. My colleague Kelly Knox who I have now contacted, a dancer, teaching and choreographer, then created a dance using the music and the graph with her students who did a minor in accounting and finance. They performed it at the end of the year and this was their achievement. And ours. I hope you like it. This is what I had in mind.

The dissimulative way in which image and text systematically 'say' different things is perhaps best demonstrated by in Magritte's series of paintings 'This is not a pipe' ('Ceci n'est pas

un pipe'), and as then analysed by Foucault. At the top of each painting there is always a pictorial image of a pipe, surrounded by a neutral background; below there is a well-formed script which states simply 'Ceci n'est pas un pipe'. So, as Foucault observes, at a formal level Magritte performs with precision the conventional 'informational' move, making 'simultaneously present and visible, image, text, resemblance, affirmation' (Foucault, 2000: 202). But at the informational level, he stops that mutual 'affirmation' of image and text in its tracks. Before Magritte such image-text juxtapositions had declared, as Foucault puts it: 'What you see is that' (Foucault: 2000: 196). But now 'painting has stopped affirming' (2000: 202). For 'these few millimetres of white, the calm sand of the page' become 'a crevasse...now dividing the pipe floating in its imagistic heaven from the mundane tramp of words marching in their successive line'.

What then opens up is the whole relation of embodiment to thinking, to knowing and to acting in this knowledge world of image-text convergences. We suggest that getting clear about the interplays involved between embodiment and the visual involves an appropriate thinking both of the form taken by the objects that we view at any given historical era, and of the locations or 'subject positions' from which we view them.

The process whereby we first found ourselves thinking that accounting just might be translatable into dance was far from straightforward. In one way, it appeared a form of 'logical progression' beyond the Bettner et al (2010) idea of 'listening to accounting': i.e. if music, why not dance? But then: why the leap to dance specifically? Considered this way, the transition now appears to us as more what Michael Polanyi described as jumping a 'logical gap' (Polanyi, 1958: esp. 150-60): i.e. passing to a new way of acting or of thinking which was not previously part of "me" but now becomes "me": as when, he argues, scientists take an intellectual leap to a new conceptual framework, where they 'think differently, speak a different language, live in a different world' (1958: 151).

One of the authors, had a university colleague, Kelly, who taught and researched choreography and dance. She read

<sup>1</sup> He also suggests that this is a matter of 'intellectual passions': in which case, we may understand why this felt so exhilarating: literally an 'in-spiration', as something new being 'breathed in' to us and changing the intellectual air we breathe.

'Listening to Accounting' and the rough-draft ideas that we had on translating accounting into dance, including the possibility of making conceptual as well as practical connections between the two fields. The mix of the practical and conceptual excited her, and she agreed to join the team. Further, she suggested that a first practical objective we might work towards was a performance of *Dancing the Dow* in the university's annual Choreographer's Showcase. That would also, as she then wrote in an early reflection on the project, would open up the possibility of 'exploring the theories': which for her was the 'much more interesting challenge' (Bettner et al., 2010).

The first contact with Kelly regarding the dance was made in July 2009. With the Showcase planned for 31st April and 1st May 2010 there were not much time<sup>2</sup>; and she saw two major issues to resolve first. One was to decide on what type of dance, with what dancers, this dancing of the Dow should be. The other was to figure out how to construct a form of 'dance statement' which would both represent faithfully the flow of value points to be danced and, in the translation into dance, enhance our perception and understanding of the Dow as 'value statement'.

Part of the authors had in advance already created the 'music' to use for the dance. It was created by the algorithm from the Eastern Washington University website, [musicalgorithms.org/4.1/app/](http://musicalgorithms.org/4.1/app/) (see note 3 below), to compose a musical version of the 159 Dow value points from 1 October 1928 to 1 December 1941. Below you find extracts from the collected series here from 1st October 1928 to 3rd September 1929. Please remember that these numbers are already named. Monthly average index in this sense it is a meta composite accounting naming and counting statement, with layer after layer of accounting naming and counting translations, into new value packages, and not least as 'money account', and has been since its first emergence in ancient Egypt (*Ezzamel and Hoskin, 2002*).

That version had, as form of 'musical statement', taken the path of starting with a slow tempo, long silences and short, almost pianissimo notes to represent the rise to the market top

in September, 1929. It had then gradually speeded up and grown louder as the market went through its first major fall to early 1930, had recovered and then fallen again, particularly after the March 1931 suicide and bankruptcy of Ivar Kreuger, the Swedish 'Match King'. Finally, it went still faster and faster through the phases of the Great Depression, as market trading was unable to bootstrap its way out of the slump, bumping along with no recovery, up to the US entry into World War II<sup>3</sup>.

Kelly was provided with this music version, plus a graph of the Dow movements generated by the algorithm (see below, Figure 1), and an Excel spreadsheet of the Dow that listed the closing values on the first day of every month from October 1928. She then began work on producing a dance version which would (a) accurately reflect the index's value movements, (b) be danceable, and (c) enhance our ways of seeing and understanding the Dow as value statement. At the same time, she had the opportunity of working with someone who had accounting expertise as well as an understanding of the project's dance demands—a student, Angelica, who was doing a major in management and a minor in dance. So Angelica came on board as assistant choreographer on the project<sup>4</sup>.

<sup>2</sup> As seen by the advert [www.bucknell.edu/x61451.xml](http://www.bucknell.edu/x61451.xml)

<sup>3</sup> This could of course also have been portrayed in some other way. For instance, if keying on share trading volume, it might have begun with a fast and frantic crescendo to the initial Crash when volumes were regularly 4 or 5 million, and then led to a tailing away and diminuendo into the Depression, when volumes typically averaged around 1 to 2 million or lower (for instance for five consecutive months in 1934 volumes were under 1 million). We see that as underlining the interpretive range that such financial events allow.

<sup>4</sup> As one with 'expert' knowledge in accounting and finance Angelica assisted Kelly in reading and interpreting the Dow Jones graphs and actively in forming possible dance moves. After graduation Angelica started working for one of the Big 4 in NYC where she still is employed.

	317,51	267,14	169,34	76,55	60,90	107,22	101,69	149,49	184,74	121,87	143,76	145,33	124,13
	317,41	271,11	190,34	81,44	51,39	103,46	102,38	152,53	187,17	129,64	147,30	146,54	121,97
	308,85	286,10	172,36	73,28	55,40	100,31	100,78	156,34	186,41	98,95	131,84	147,54	122,72
	319,29	279,23	151,19	55,93	73,10	100,49	109,45	145,67	174,27	111,66	128,38	148,43	115,54
	297,41	275,07	128,46	44,74	88,11	94,00	110,64	152,64	174,71	107,74	138,18	116,22	116,23
	331,65	226,34	150,18	42,84	98,14	95,75	118,36	157,69	169,32	133,88	130,63	122,06	123,14
	347,70	233,99	135,39	53,89	90,77	88,05	126,23	164,86	184,01	141,20	143,26	126,14	128,79
	380,33	240,42	139,41	73,16	102,41	92,86	127,35	166,29	177,41	139,27	134,41	128,88	127,43
	343,45	204,90	96,61	71,56	94,24	92,49	131,92	167,82	154,57	141,45	150,16	132,64	126,82
252,16	273,51	183,35	103,97	61,90	88,16	93,36	139,74	177,15	138,48	151,73	151,88	134,61	117,82
293,38	238,95	180,91	93,87	56,35	98,14	102,94	142,34	183,22	123,48	149,82	145,69	130,03	114,66
300,00	248,48	164,58	77,90	60,26	98,67	104,04	144,13	179,90	120,85	154,36	149,99	131,13	110,96

**Table:** Monthly Average index from DJIA, collect by Elton McGoun

The two of them began by taking the numerical values for the 159 data points and inputting them into the same music algorithm, this time transposing the data points into a set of piano notes with specific durations.

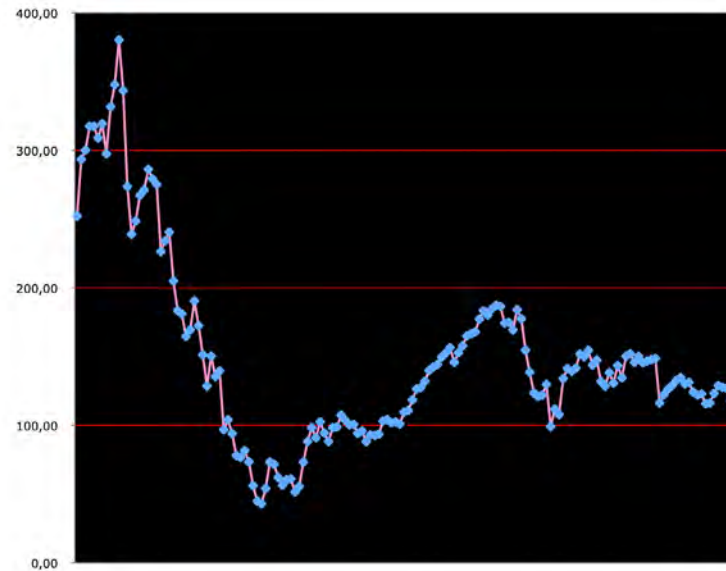


This derived sequence of notes, now consisting of the 88 notes on the standard piano, became the basis for a new music version<sup>5</sup>. Kelly and Angelica then decided to construct a dance which would reflect the visual graph form of the Dow, starting from the convention (in alphabetic cultures) where the x-axis portrays time as moving from left to right while the y-axis portrays values as increasing upward and decreasing downward. The dance could then move from audience left to audience right (i.e. stage right to stage left) so as to mirror the familiar representation of elapsed time while higher and lower dance positions could mirror the value fluctuations.

Here the graph of the Dow generated by the algorithm (**Figure 1**) was particularly useful in visualizing how to capture possible movement intensities to be captured in the dance flow, as well as in helping decide how each series of adjacent Dow values might best be translated into a series of musical note intervals.

The next step was to link the music and the dance moves representing the movement of the value points, to create a systematic choreographic schema. Kelly had a potential dance group of 7 female dancers from her classes, and her basic idea was that they should execute moves clearly and accurately representing the movement of the value points across the time period selected, successively entering stage right and exiting stage left so that the audience would perceive the time line. But to choreograph a dance that would meet the above objectives while constituting a dramatically engaging 'dance statement' involved trade-offs.

First, she and Angelica decided to have each dancer enter singly but consecutively, so that each represented a single



**Figure 1**

(The authors will happily provide the data points and the algorithmic translation process to interested readers.)

phrase of sequential data points, and the group as a whole conveyed the overall 'value flow'. They then decided that each dancer should dance 20 value points, so that the time period covered would be the first 140 of the 159 monthly value points beginning from 1 October, 1928. They decided as well that the tempo of the music should not speed up, but keep a regular beat to reflect the 'real time' flow of months. This would firstly enable accuracy in the representation of the shifts of value points within each phrase of sequential value points, and secondly enable the dancers to portray patterns individually within their respective phrases and in relation to one another when moving across stage together.

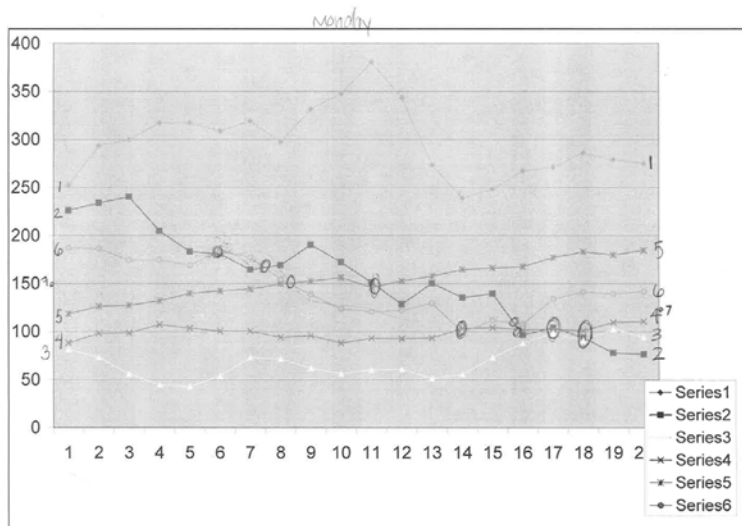
To bring this latter possibility out more, they decided to have the dancers run through their 20 point phrases more than once. So once a dancer had completed her choreographed dance phrase, she had to exit stage left, run round the back out of the audience's sight, and start again from stage right. This process continued until the sequence of **140** notes had finished, which took 2 minutes and 49 seconds, at which point the entire sequence of dance would finish too. To accomplish that, the

<sup>5</sup> We choose to use pitch values correspond to the keys of a piano and are limited to a range of 0 to 88, whereas this is not necessarily true of the values output by the algorithm' ([musicalgorithms.ewu.edu/learnmore/norm\\_pitch.html](http://musicalgorithms.ewu.edu/learnmore/norm_pitch.html)).`

dancers had to speed up as the dance progressed. Taking choreographic license, the 7 dancers began to move across stage in an increasingly overlapping chronological order, so that phrases 1 to 7 began to potentially reveal different 'value relations' with each other, as well as producing combinations that made visually and kinesthetically interesting patterns.

Two particular problems emerged. The first concerned ensuring that the traveling patterns of the different dancers across the stage maintained a separation between each. Here the characteristics of the dance stage made a further translation possible. In addition to working with an x-axis for elapsed time and a y-axis for depicting height/value relations, it was possible to generate a z-axis (see **Figure 2**) representing the depth of the stage from upstage to downstage.

This could then be used to represent different value levels of the Dow (consulting **Figure 1** again, these panned out roughly as 'above 175', '175 to 125', 'below 125'), which were then drawn as 'connect-the-dots' lines on the floor crossing the stage from left to right. However, this was not straight forward for the



**Figure 3** : Six lines dancer's linear path across stage as a 20 weeks line

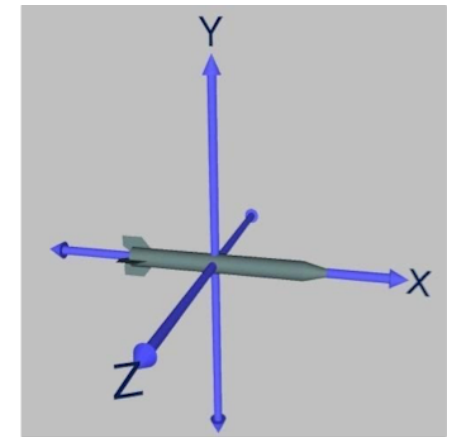
dancers because the element of time consistently moves in one direction from left to right— the dancers would have to complete their phrase traveling from left to right across the space and then run backstage to make the next pass.

In the choreographic process, Kelly took the financial graphs across a period of 20 weeks where each of the six lines line represented a dancer's linear path while each point had a distinct movement and level: e.g.

This device created three different stage zones where adjacent dancers could pretty successfully avoid taking each other's space. Those dancing a phrase from 1928-30 where the highest average value levels clustered operated around the line furthest upstage and were followed by those dancing the lowest average values from 1930-1934, with those in between coming last. So, within their respective zones, each dancer could move moved closer to and away from the audience as she crossed the stage, corresponding to the highs and lows of the particular segment she was dancing. In other words, the graph of each of the 20 data points also became a map on the stage that determined each dancer's path across the stage.

The most challenging aspect of the choreography, however, was managing the height issue posed by the y-axis. Looking at the extremes in the graph, it made sense that the high values that came early should be danced by the tallest dancer. But the limitations of the body had to be taken into account in scaling the original Dow values (a market high of 380 and a market low of 43) to what was danceable. The maximum height would be the highest point in space that the tallest dancer could reach by jumping while the minimum height would be lying flat on the floor. This gave about six and a half feet, or 88 inches, of space into which to fit the entire range of data.

Here the music algorithm again came to the rescue, through its facility for 'squeezing' raw data into the 88 notes on the piano. So once the value points were normalized to 88 numbers, each value point from 1 to 88 could be assigned a height-specific movement, with the highest movement being numbered 88



**Figure 2**  
Adding in stage depth via a z-axis

and the lowest numbered 1. Any sequence of individual movements could then be pieced together to create a definitive 'dance phrase'.

Kelly and Angelica did all those using notes and homemade charts to graph floor patterns and to draft moves that that would reference the 88 different dance moves. So for example 88 was 'jump up with arms stretched straight up to ceiling', 87 was 'jump up with one arm stretched up to ceiling', while near the other end 5 was 'crawl on hands and knees in "table top" position', and 3 was 'lie on right side with legs extended in right angle "pike". These notes and charts were then used in the rehearsals as a way of ensuring movements stayed 'true' to representing the information in the value points.

However, as rehearsals progressed a glitch appeared, as it was realized that one value-point at the bottom of the range had been missed. So the question arose of how to represent a value below that which had already been assigned the movement number 1, given that this was already embodied in lying flat on the floor. What should they do with this enigmatic value that could have no 'number' assigned? Possibilities considered were to turn out the lights, have the dancer run off stage, or have her cover herself under a black cloak, but these solutions all created choreographic difficulties. In the end, it was resolved that the value with no number should be represented as absence of both movement and number. So the dancer froze movement by standing immobile, and spoke the absence of number by saying 'ZERO'.

Thus, the dance took shape, with the usual last-minute panics as opening night loomed nearer. Finally, the dance went live 9-10th April 2010 at the Choreographers' Showcase delivered by the Department of Theatre and Dance at XX University, USA, and, to our pleasure (and relief), the performances were enthusiastically received by the audience, while the event was filmed and placed on YouTube and available at the end of this section<sup>6</sup>.

We were amazed; it had proven possible to dance accounting! We had taken the naming and counting that constitutes an

accounting-based value statement and translated it into a value dance: starting from the embodied intelligence that constitutes market activity and analysis, and so incorporates the production of visualisms like the Dow, we had jumped the logical gap from conventional theoretical and practical understandings of accounting to reconstruct the Dow in the embodied intelligence of a dance statement. Certainly, it was hard work, conceptual and physical, at each step of the way; certainly, the process was not perfect; and the translation achieved, such as it was, opened up new questions and possibilities. The translations are still on the move: as perhaps the following reflections indicate.

First Kelly had some practical as well as theoretical reflections, as choreographer, in the aftermath of the process, as follows:

*'In conclusion, the process of exploring these theories was much more interesting than the choreographic product. On the other hand, having been through the process once, I have discovered new and more efficient approaches that I would employ to create an entirely new dance using the exact same data. For example, I would make the 88 movements assigned to the 88 notes more interesting and unique (using less generic movement vocabulary in the schema). Furthermore, I would employ more than 140 data points so that each dancer would learn more than one phrase of movement and would have a different sequence or phrase each time she came across stage; and finally, I would have the music played live so that the musician and dancer could work together for a more synchronized auditory and kinesthetic experience. Overall, it was a fascinating project and one I hope to investigate further in the future. Thanks so much for introducing this wonderful connection between accounting and dance.'*

### **Reflecting on the embodied project**

Further reflections have come to us with the passage of time. First, we would note how similar in form and process the construction of this translation of the Dow into dance and the typical ways of constructing more familiar financial meta-statements from the Dow. A typical first step in the latter is some form of

### **Dancing the Dow**

[www.youtube.com/  
watch?v=QB6CFEkQo1k](http://www.youtube.com/watch?v=QB6CFEkQo1k)

<sup>6</sup>Those relishing a challenge are invited to dance the Dow themselves.

normalization or regularization of the 'raw' Dow value statement data, and a second is some re-visualization of its visualism (a re-graphing, a translation into graphs plus charts): at which point the process can begin of bringing out newly visible regularities and anomalies through the particular meta-statement then articulated.

All these steps were integral to dancing the Dow. There was first the normalization of the value points both to musical notes and then to dance steps/positions through the use of the music algorithm. Here normalization was explicitly required, since each user is asked, when entering the raw data, that both 'pitch normalization' and 'duration normalization' be specified<sup>7</sup>.

There was then a revisualization of the visualism through charting positions, moves and traveling patterns. Kelly observed that while they did not use a traditional notation such as Labanotation (which is complex both to inscribe and to read), their second step was to construct 'notes to graph.... the path the dancers would take to cross the stage', plus 'notes and homemade charts to draft moves that would hopefully reference the increments of levels of music'. This was essential in order 'to sketch out choreographic approaches so we were prepared for actual rehearsals with the dancers and so that the movements stayed "true" to representing the information of the data'. Then, in the dance as in conventional meta-analyses of the Dow, the process of articulating this particular meta-statement and so potentially bringing out newly-visible regularities and anomalies could begin.

So, our first reflection is that these apparently different forms of 'knowing' the Dow have close affinities, and are even, in terms of form and process of construction, homologous. Given that, we are led to a second reflection: namely that, in 'knowing' the Dow in this dancing but homologous way, we perhaps give an extra edge to Nietzsche's observation: 'in "knowing" I dance my own dance'. For here perhaps 'in "dancing" we may better 'know our own knowing', to the extent that dancing's mix of the visual and embodiment succeeds in extending our ways of thinking 'the financial'. Turning each 2-D value point into a 3-D

embodiment of the visual potentially brings out of concealment how the production of each and the flow from one to the next is a continual interplay of embodied intelligences, making trades and counter-trades, sending, receiving and evaluating 'information' which may be mis- or dis-information, deciding next steps while tracking market movements.

Thus, the embodiment of the 'disembodied' points on the Dow Jones graph materializes, which potentially extends our knowing insofar as that day-by-day, now 24/7 and global, interplay is for the most part very much what Dreyfus describes as the playing out of moves and countermoves involving a total embodied yet intelligent involvement, as in the skilled tennis player's movement to intercept and return the oncoming ball. Reflective analysis is not ruled out—indeed reviewing your performance, perhaps to continue as before, or perhaps to refine or radically remake your moves, is integral to trading and dancing the Dow. But engaging in the market dance is first and foremost a matter of thinking and acting 'on the hoof': 'going with' the mis/dis/information flow, seeking to catch the rhythms, tones, harmonics and discords of the music the market is currently making, and to dance the appropriate dance to it.

Finally, relocating the 2-D visualism of the Dow into the 3-D visualism of the stage may bring out 'hidden depths' in its value statements: and in so doing it may produce, as theatre is often said to do, a 'tear in the fabric' of existence, in this instance in that neutral background of the graph, which after Magritte and Foucault, we may see equally as 'crevasse'. We think here of the way that the Dow's conventional 2-D representation is extended through the use of the stage's physical depth, so that diverse patterns of value fluctuation can be made present in the dancing act, instead of having to be the subject of separate analysis, whether by chartists or financial researchers. Beyond that, the dancers here execute a more familiar theatrical 'tear in the fabric' of existence, as they exit stage left and then 'magically' re-appear stage right, utilizing the neutral backdrop of the stage as cover for their ruse.

Then there is that glitch when Kelly and Angelica discovered

<sup>7</sup>The instructions state: 'In order to compose music, raw values output by the algorithm need to be adjusted, or 'normalized', so that they can be interpreted as music notes. The purpose of this step is to convert each raw value into the pitch of a note. This is required because pitch values correspond to the keys of a piano and are limited to a range of 0 to 88, whereas this is not necessarily true of the values output by the algorithm' ([musicalgorithms.ewu.edu/learnmore/norm\\_pitch.html](http://musicalgorithms.ewu.edu/learnmore/norm_pitch.html)). A similar statement is then made regarding 'duration normalization', with the explanation that: 'The purpose of this step is to convert each raw value into the duration of a note. This is required because duration values are limited to a range of 0 to 5, whereas this is not necessarily true of the values output by the algorithm.'

a value point below that already assigned to lying flat on the floor, the lowest possible positive movement, and translated it into both absence of movement, with the dancer standing still, and absence of number, in the form of the 'Zero' that she speaks. Perhaps there is just a little added 'tear' in the fabric of the Dow's financial numbers here, for the anti-number 'zero' transgresses against the Dow's value points, which, whatever their rises and falls, are always positive. But at the same time, there is a particular point to naming this value as 'zero', insofar as it is the zero-point after the 1929 Crash from which the Dow would move forward in an ever-upward direction: slowly at first, given that it was 1954 before 1929's market-peak value was surpassed, but onwards now to peaks that now near 19,000. In that respect, the value-point translated into absence of movement and number is a positive nothing: a low-point that is now for market participants inconceivable.

### **What now?**

Even if a skeptic is willing to concede that there is such a thing as embodied knowledge along with the more familiar propositional knowledge, it is still too easy for that person to imagine dance at one end of a continuum in which embodied knowledge is important (after all, dance certainly seems to be all about the body) and accounting and finance at the other end in which knowledge is purely propositional and embodied knowledge is irrelevant. This chapter has sought to expose the errors in that image. Embodied knowledge is a necessary part of all of our knowledge. It's not only a matter of being unable to know anything about the world without our body's senses, it's a matter of being unable to comprehend the world without our body's experiences. We graph accounting and financial statements in order to transform named numbers into physical objects. We do not then just read and interpret graphs, we viscerally relate and react to their shapes as we would to other physical objects in the world. And if for this reason graphs enable us to make better sense of numerical data, there is every reason to expect that music and dance will as well. The dominance of the visual in our

modern culture has not reduced the importance of the aural and the kinesthetic senses, it's simply blinded us (a telling metaphor itself) to their importance.

As intriguing as this experiment choreographing the DJIA has been, there is, of course, considerably more work to be done to determine whether music and dance can indeed enable us to make better sense of financial information. Although there are few of them now available, there are countless algorithms that might be written in the future for the translation of financial information into music and/or real or animated dance. And in each one of them, there are countless input settings for its conversion parameters. This problem, however, is not insurmountable. It has already been addressed for graphics; there are many types of simultaneously named and counted events and variations. It's simply a matter of sufficient effort being devoted to the task. A more serious problem, though, is how the non-visual senses have been forced into the background in our culture and more specifically in our educations. We not only do not consider embodied knowledge to be as important as propositional knowledge, but we also do not consider embodied knowledge to be knowledge at all. We believe we know what graphs mean when we have transformed accounting and financial writing into 2D, but we are wholly unaware of what music or dance from the same origin might mean. We are completely unequipped to interpret them as knowledge. We can not tell whether the experiment dancing the Dow enhanced the choreographers', the dancers', or the audience's understanding of the Great Depression.

Any notion that musical and dance 'truth' are captured through representation or as representation becomes an object of concern and conflict. In just the way that art begins to resist and transcend perspectival representation, representation as the truth of music and dance is seen as an illusion and suspect. 'What you see' is not 'that', but a simulacrum; the insistence that you see this is a deception. The limitations of a notational 'truth regime' become resisted and transcended, with such resistances and transcendences always being both practical and conceptual.

So for instance 'classical' composers like Schoenberg begin to resist and transcend the 'tyranny' of the 'western' tone plus semitone scale; while choreographers like Martha Graham stretch the limits of 'classical' ballet, so that dance will, as Randy Martin (2012) notes, then transcend the 'tyranny' of the vertical plane of the spine. Then John Cage, for instance, transcends the 'tyranny' of music as notated sound through his 1952 work 4':33" ('Four minutes, thirty-three seconds') where the only sound to be heard is the ambient sound of audience and auditorium.

At the same time, the choreographer and dancer Merce Cunningham (Cage's partner), develops the tactic of 'choreography by chance' where devices such as dice would participate in the composing process. So for instance he has each die face represent a dance movement (e.g. travel, jump, turn), so the roll of the die determines the series of dance movements, as in his 1952 work *Suite by Chance*. Through such tactics he also destabilizes other aspects of dance. Moves made by chance undermine the idea of 'dance as story or plot'. Casting the *I Ching* with coins or sticks can determine which dancers dance which roles, destabilizing 'star' status, or even excluding a 'star dancer' completely (Cass, 1999: 157).

But we should also note, if we are to comprehend the full development of the modern epistemological frame of these knowledge fields, how music and dance also gain a foothold as knowledge disciplines within the academy, and so develop their own research discourses and traditions.

Thinking the knowledge world of accounting statements and financial markets. No reading of its image-text statements can afford to take things at 'face value'. They may be conventionally referred to as carriers of 'information', but their initial status is undecidable: information, but equally possibly mis- or dis-information. Nietzsche's observation: 'in "knowing" I dance my own dance'. For here perhaps 'in "dancing" we may better 'know our own knowing', to the extent that dancing's mix of the visual and embodiment succeeds in extending our ways of thinking 'the financial'

As this chapter has asserted, we cannot just see something. What we see triggers experiences during which our other senses have been activated as well. When we look at a financial statement or read an annual report, we do so with synchronesthetic or cross-modal perception, although we are not consciously aware of it. We hear it (or feel it?) and touch it and move to it as well as see (or feel) it. When we talk about accounting and finance, we do so not in a pure propositional language, because there is no such thing, but languaging takes many forms that say things differently and say different things, but all depends upon our bodily experiences to make sense of what is 'said'. There is already more to accounting and finance than literally "meets the eye," and the frontiers are not even in sight. We would encourage further experiments in the same spirit, and we would suggest using the financial crisis of 2008, and perhaps too dance the latest world's countries Nationally Determined Contribution, both with music to hear and feel, and with sign language. Such art project can challenge what can possibly be added to the rest of the world and what we can possibly know.

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*Xeder, Iran*



# Accounting Otherwise: A Diptych of Rupture and Possibility

*Giulia Achilli & Elisavet Mantzari*

## **Prelude: “We began with no map”**

We began with no map. Only a question, or a pulse: what binds us, beneath the metrics? What remains, after the audits, the timelines, the peer reviews, the projections? No fixed destination. Only a terrain we felt in our skin: unmeasured and unaccounted. We met in the interstices of manuscript deadlines, of unpaid care and overworked minds, of academia’s burnout and the body’s quiet rebellion. Two researchers, two women, two migrants, trying to make sense of what connects and compels us. Bound by invisible economies and calculations of care, fatigue, desire, and refusal. The call spoke of alternatives, exploitation, and hope. It asked for provocations.

We asked ourselves: what lives behind the spreadsheet, performance metrics, citations, and KPIs? We did not know what we would say, but we knew we had something to feel.

And so, we painted.

## **I Process**

This project was born not of certainty but of shared disquiet. The content of the diptych was not planned. There was no draft. No pre-sketch. It was lived.

Created under sun and wind, in the presence of soil, leaves and children’s laughter. We painted not about nature, but with it. In it. Around it. The mess of life bled into the canvas.

We listened to each other, to the mud, to the canvas, to the weight of the newspaper clippings in our hands. The diptych became our refusal to think rationally and to narrate linearly. Our resistance to the sterilised languages of accounting.

There is theatre in painting together. A kind of somatic dance. Hands touching colour before language arrives. We moved around the canvases like bodies in ritual. The canvas was turned repeatedly. It spun like our thoughts, our roles, our perspectives. Upside down, sideways, there was no hierarchy in direction. There was no singular ‘up’, no single perspective. A gesture, perhaps, toward non-possessive co-creation.

Paint was added mid-process, almost arbitrarily. But is intuition ever arbitrary? We smeared, cut, glued, laughed, doubted. Children’s handprints became an archive. A strip of newspaper became a wound.

The result: a diptych of rupture and continuity.

## **II Panel one: the dark ledger**

We began with the “darker” panel. Perhaps because we needed to confront something. Our fears, our anger, often hidden somewhere inside, masked. They could now be free.

Power. Pain. The excesses of war and accounting. This is the side of power. Of quantified pain. Bloodstained annual reports embedded like shrapnel. Guns beside fiscal measures. Diaries

used to mark not days but damage. A sense of confinement and oppression.

You will see a missile, perhaps a phallus, or both; violence masked as precision, austerity disguised as neutrality, the phallic rocket slick with irony, and quantification emerging as a form of violence.

What kind of system makes space for rockets and balance sheets in the same breath? A bomb, fuse lit, a timer. The threat is not just literal, but systemic. The clock is ticking, and time is not neutral. It is extractive and monetised.

The history of violence is not behind us, it loops, cycles; what we do not count still explodes. Colonial fragments. The time etched as a sentence, a punishment, not a flow. Measures as weapons. A burnt palette where bodies and accounting records become indistinguishable.

But do not ask us to translate the painting and what it carries with it. This is not a theory. It is not a statement, but a provocative expression, emotional and material. Or maybe a scream that refused to be vocalised. Alienation. Can you hear it? We felt it in the spine.

### III Panel two: towards another future

The second panel opened into something else. Lighter? Maybe. More hopeful, we think.

This panel is not utopia. But maybe it holds a whisper of the possible. A holding. A longing, not a promise.

Numbers appear again but reversed and softened. Flat structures. Time made strange. There is still measurement here; but it is upside down, playful, turned against its own authority. Accounting 'otherwise'.

The painting was an experience. A space to imagine otherwise. A space to stand still in. A time to breath and perhaps to dream. There are union stickers. Acts of resistance. Ribbons. All fragile. All decisive. Nature not as backdrop, but as actor. Mud and leaves pressed with care.

Pink, gold, soil, soft hands. The hands of children imprinted like echoes of the future, envisioning a society based on care, not competition. The children's prints now live in the work, a gesture of 'being' across time. A legacy and a responsibility. Their presence is not in the margins, it is the material.

A uterus. Symbols collide: fertility, struggle. Not just survival, something generative.

There are two women, one bare holding a watermelon in her lap like an offering. Echoing a homeland, the violence done to bodies and borders. A protest. A symbol of struggle and Palestine, yes, but also a kind of radical fertility. Of joy as resistance.

The other woman is masked, mirrored. You cannot see her, yet she reflects you. Her face is everyone's and no one's. If you look



long enough, perhaps you see yourself: the 'Other' who is also 'you'.

And isn't that the question? How do you account for yourself when the structures were never made for you?

#### IV Between the two

The diptych form emerged naturally; a dialogue and a contradiction. An echo of a T-account.

What connects these panels is a tension. They do not explain each other. But they cannot exist alone.

Accounting was never far, even when absent. We resisted neat metaphors, we resisted differently.

A tape measure, bright yellow, cuts across them like a scar or a spine. It links. It disrupts. It asks: how do we measure worth? Whose numbers count? Who is counted, and at what cost?

#### V Reflections: before, during, after

We were afraid to begin. We doubted. Are we good enough or able enough? Do we have anything to say? We overthought. Nonetheless, we began and in the act of doing, of improvising, smearing, cutting, listening, we unlearned some of that.

We learned to stop thinking. To listen. To trust. To feel surprised and to get closer.

The first painting was struggle. The second was instinct.

The first: provocation. The second: potential.

#### VI Coda: Let the mirror speak

What do you see? A bomb, a womb, a ledger, a leaf?

You might see the world through another ratio: one not of power, but of possibility.

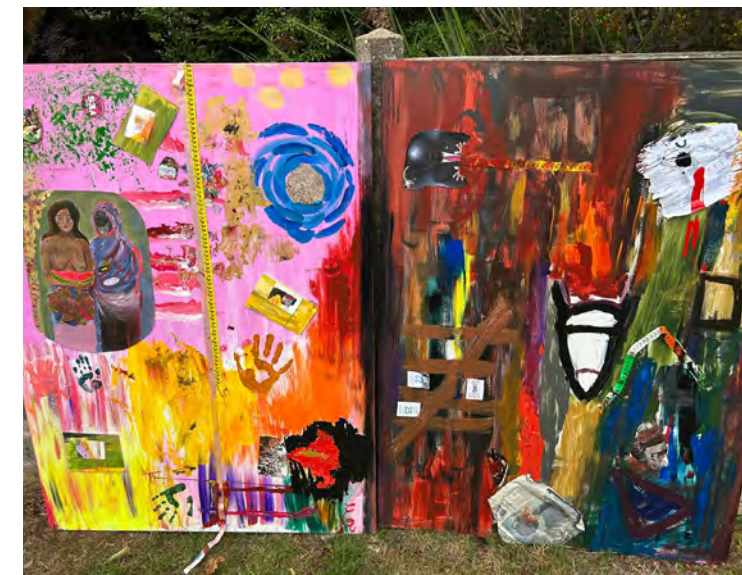
Let the mirror speak. And listen to what it tells you about power, history, care, and what counts when no one is watching.

This is not an ending, or a conclusion. This is not an answer. This is a beginning, a conversation, a trigger.

Measured not in numbers, but in connection.

Let the hands remember. Let the unmeasured remain free.

Something is stirring. Let it.





A Diptych of Rupture and Continuity  
*Giulia Achilli & Elisavet Mantzari.*  
Original improvised music by *Marco Silvi.*



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This book is born out of a creative dialogue between a group of academics and artists with the visual stories that we have received in our project Recount Photographic Agora ([www.recountphotoaward.org](http://www.recountphotoaward.org)).

Recount Photographic Agora invites contributions from people from all walks of life to reflect through visual and textual stories about the diverse roles accounting plays in life. Based on such contributions, we have already organized exhibitions in Scotland,

Tunisia, and France, and are planning to organize more exhibitions based on new contributions in Spain and Colombia in the near future. This book bridges disciplinary boundaries between artists and academics, but also between text and image, and crucially between academic knowledge and day to day life experiences. This has led to a joyful and stimulating exercise to collectively reflect on the roles of accounting in life and in our unprecedented ecological, social and political crises, beyond the confines of dry rationality and distant theorization.

