

Accounting's skins

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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.