

Accounting Otherwise: A Diptych of Rupture and Possibility

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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'.

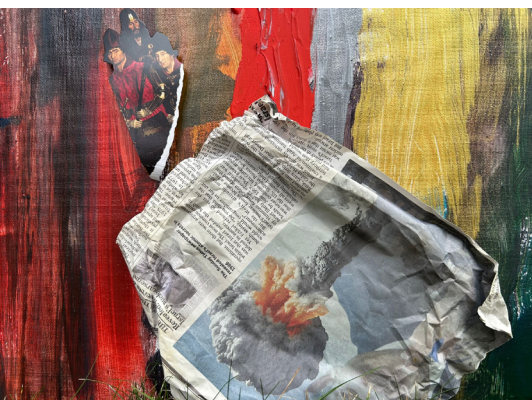
The painting was an experience. A space to imagine otherwise. A space to stand still in. A time to breath and perhaps to dream. There are union stickers. Acts of resistance. Ribbons. All fragile. All decisive. Nature not as backdrop, but as actor. Mud and leaves pressed with care.

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.

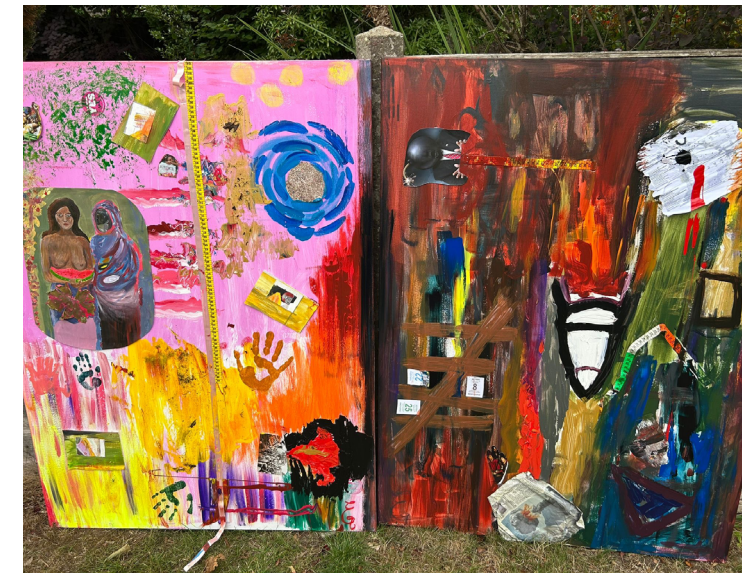
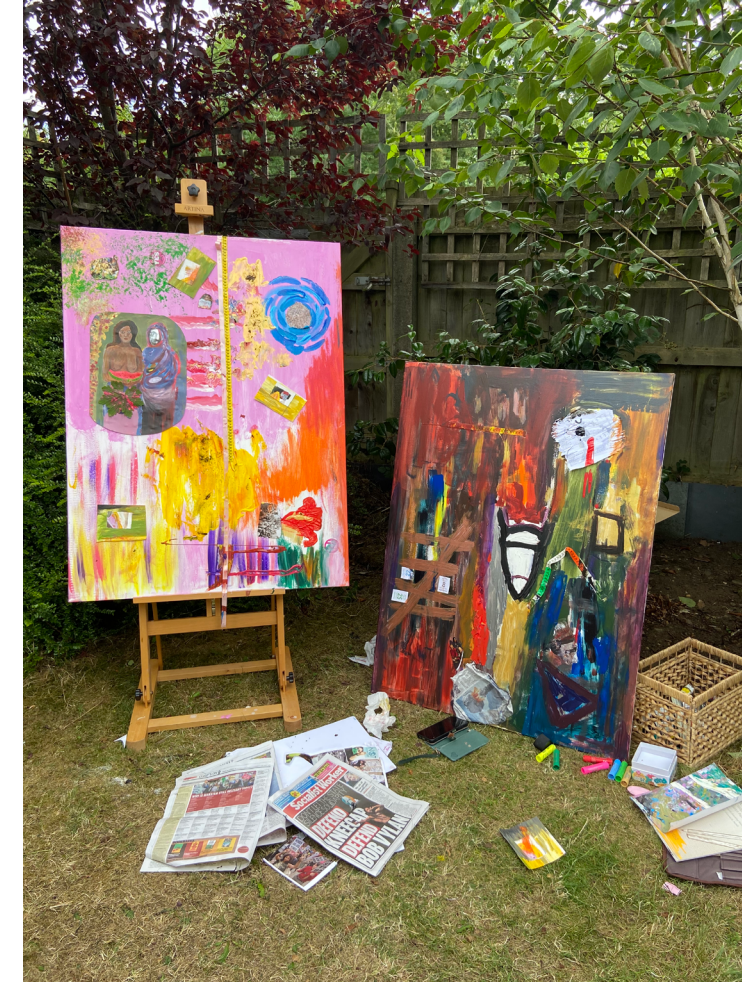
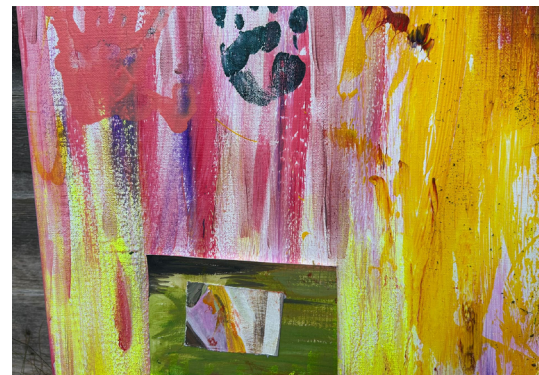
Let the mirror speak. And listen to what it tells you about power, history, care, and what counts when no one is watching.

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.





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Original improvised music by *Marco Silvi.*

