LINDA JANE JAMES
MAY 2021

Systems, Soil and Sensitivities

I believe that artists have the potential to establish a critical role in shaping and critiquing the narratives for reporting on change and transformation and the ways in which corporations can transform 'giving an account'.

Figure 1. Early Accounting Pictograph
5,000-year-old stone tablet containing the 'first ever signature'. Inscriptions on the object appear to depict how beer was produced at the Middle Eastern Inanna Temple in 3,100 BC and supposedly detail a beer-making transaction. The process of transforming barley or corn into beer and transporting it to the brewhouse is illustrated with primitive depictions of grains and bottles.

As an ex-accountant and artist, with experience of being involved at the very beginning of IT Management Consultancy in the late 80's, I have witnessed a shift from 'People, Process and Technology' to businesses simplifying processes and pruning out the people in favour of more efficient and faster technology and standardisation. We have moved from systems of measurement that made direct reference to the body (feet, hands) to systems of measurement in bytes and terabytes of zeros and ones and lost touch with how to connect with the changing world around us.

The physical and digital worlds have become sites for complex cross contaminations and entanglements. No longer alone, we have become immersed in systems within systems of increasing complexity. The role of the human and how we value nature, questioned and developed through cybernetics and art practice since the introduction of technology in the 1970s, has again become a pressing concern as we enter a period of exponential technological change. I am interested in how I can become more specific and playful with these relationships at the intersection between art, accounting and environment.

Corporate capitalism, stuck in an exponential growth model and a voracious appetite for data analysis, has given us a culture that is fast moving, located in the senses of

excitement and low attention spans. We live in a society driven by the desire for the clean and tidy, shiny surfaces and illusions, that appeal to our unexplored, culturally constructed, desires. As we witness the proliferation and the damage caused by not paying attention to what has been extracted from the world for our pleasures, we feel powerless in capitalism's grasp. We turn the blame back on the monster that created us, and continue an anti-capitalist narrative in the face of climate catastrophe, blind to the potential for engaging with the accounting profession as an ally in holding corporations to account.

With a growing interest in putting people and planet into the accounts and a much needed change to the ways in which investors make decisions, there is an increasing accounting discourse about the use of qualitative visual evidence and the desire for greater measurement and control. There is also the potential for art to transform accountings disruptive potential (McGuigan and Ghio, 2019). I am interested in examining the ways in which artists and accountants can utilise their rich histories and talents for giving and holding to account, to transform the way in which we value the visual arts and accounting.

We live in a culture that has created a strong desire to place values, measurements and controls on everything and prioritises clarity of purpose and aims, under short and high pressured timeframes with little time for processing and reflection, and this default to measurement and control is still prevalent in current change narratives. There is a pressing desire by business and finance to value nature with an immediate tendency to measure and control. The finance and accounting sectors recognise the need to move beyond quantitative measurement and are faced with accounting in a new world where technology is displacing the human and challenging our ideas about what it means to be the world.(ICAEW 2021b)
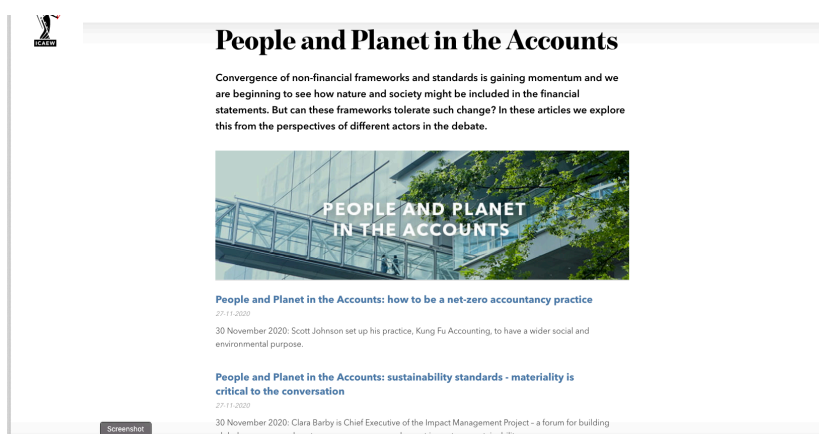

Figure 2. People and Planet in the Accounts
Convergence of non-financial frameworks and standards is gaining momentum and we are beginning to see how nature and society might be included in the financial statements. But can these frameworks tolerate such change? In these articles we explore this from the perspectives of different actors in the debate.

A recent report by the Institute of Chartered Accountants in England and Wales, on 'China and the Internet of Things' (ICAEW 2021c) describes how the accounting profession in the UK is looking to China to see how it can take a role, in the inevitable future of 5G. The prevailing narrative is that Finance need to capitalise on this opportunity, not withstanding a few security issues, and see data and the quantification of data as a way of shaping and managing the behaviour of 'Human Resources'. Mark Carney (Guardian, *Crisis in Values exclusive extract Mark Carney's Book*, 2021), ex Governor of The Bank of England, in his book 'Values', suggests that there is a tendency toward quick resolution based on old models of quantification and that 'putting a price on every human activity erodes certain moral and civic goods. It is a moral question how far we should take mutually advantageous exchanges for efficiency gains'.

Overall, finance could play a role using data from the

quantified employee

to make better causal links between employee behaviours and financial performance

Figure 3. The Future - Quantified Employee - the internet of things and accounting

Systems

In his critique of the systems of capitalism Latour (bruno-latour.fr, no date) states that it 'generates for most of the people a feeling of helplessness and for a few people an immense enthusiasm together with a dumbness of our senses so when we use capitalism to interpret what is going on we obtain on the one hand binding necessity for which there is no escape and a feeling of revolt against them, and on the other boundless possibility coupled with a total indifference for their long-term consequences'.

"I do not know whether I am a human being—but I have understood the system.

"I know that I am a human being and I know that I have not understood the system."

"I haven't understood the system, and I don't know whether I'm a human being; indeed, maybe I'm a mole".
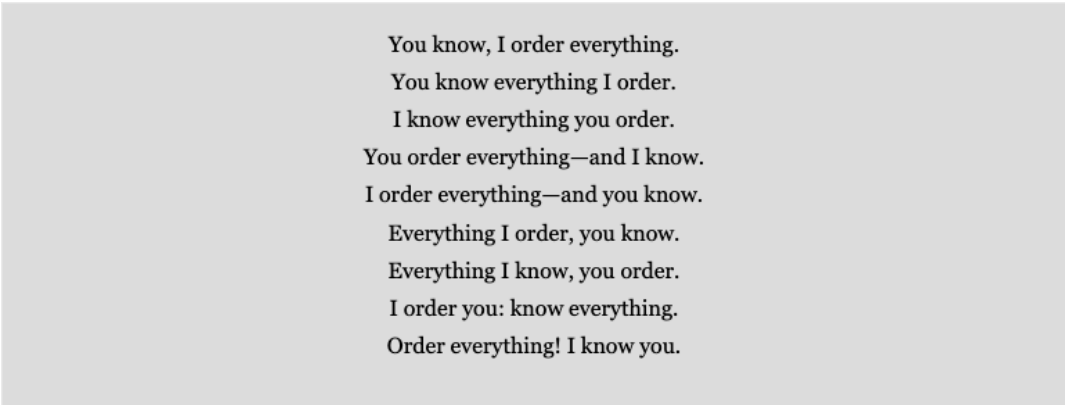
Snyder (1981, pp113-126)

Systems and structures come from what we choose to measure and how we organise ourselves to meet a set of goals and intentions. We have become systematised, digitised, monitored and controlled through data into complex systems within systems. Since medieval measurement systems 'there has been a tension between idealised notions about the human body and nature as a natural source of measure and the 'political need for certification and control' (Chicago, 2021). There has been a constant battle between the values of mutual exchange and the ongoing demands for what appears to be relentless efficiency gains, with great emphasis given to the power of technology to come to the rescue.

Haraway (2016) states that making kin 'it matters what stories we use to tell stories'. How are the systems we are building telling stories and determining the roles and values ascribed to what it means to be a 'human being' and our connection with nature in the critical zone?

In ecology the narrative has become about the over dependence on the human perspective and how we can rebalance this to think more about the non-human [other than human]. As ecologists are de-prioritising the human, business is also de-prioritising the human in favour of the machine. Since the initial flurry of interest in these conflicting relationships in the 1970s, in computer science and early environmental systems ecology, we are witnessing a resurgence of interest in the disappearance of the human. With robotics and artificial intelligence technologies a reality taking more and more control over every aspect of our daily lives, we are coming to accept automated embodied experiences. Novels are written by algorithms, music is made up of fragments prerecorded by musicians and reconstructed through software programs. Our need to

stay in touch with our senses - remain human in the round - becomes digitised in virtual worlds as we become ever more dependant and sucked into the whirlpool of technological dependancy. We are seeing a tug of war between what it means 'to be' and 'not to be' human and non-human living. We no longer need to get our hands dirty as algorithm controlled robots determine and value what weeds are picked and what will remain (Guardian). How will human 'beings' survive and take a meaningful place in the world of global economics and hi-tech controls?
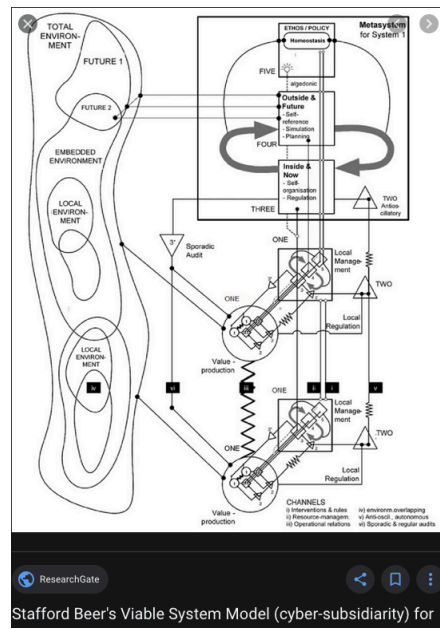
> You know, I order everything.
> You know everything I order.
> I know everything you order.
> You order everything—and I know.
> I order everything—and you know.
> Everything I order, you know.
> Everything I know, you order.
> I order you: know everything.
> Order everything! I know you.

Figure 4 Peter Turchi (2019) You and I Know, Order is Everything
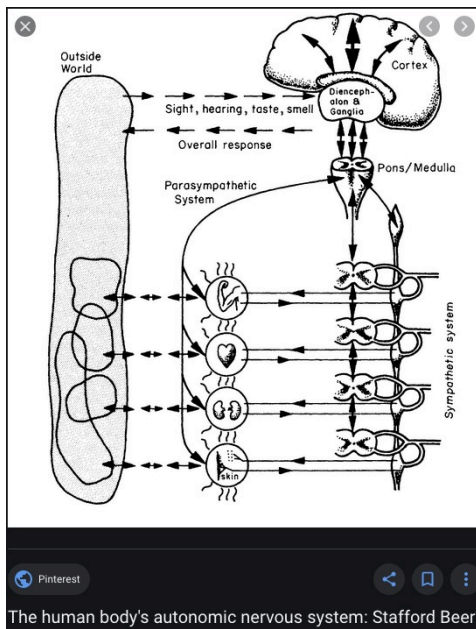
Figure 5. Stafford Beer - Viable Systems Model

Stafford Beer's - Viable Systems Model (1970s) is a useful tool to re-visit as a structure for questioning the foundational principles of the inner workings of current systems;

It is crucially important when building any organizational model to begin by questioning basic assumptions. Questions such as "what are our environments?", "whom do we serve?", "what business are we in?" and in "what formal and informal structures and networks are our activities embedded?" should be asked. But, it is difficult to do so unless a formal procedure is used. This helps to identify some of the corners we might want to "see around" as they are likely to escape our notice otherwise.

Leonard (2015)

To begin thinking about these questions I have chosen to look at the work of Bruno Latour, Tim Ingold and McGuigan and Ghio.

We are lost in the concept of the globe, there is no envelope
to know where you are and how you are protected
Latour (2016)

Latour's concern is that 'the eruption of a new discipline, that of economics, entirely devoted, as Michel Foucault has so powerfully shown, to convince intruders to keep out of its inner working '.He notes that 'around the 1970s, in a matter of few years, limits had vanished from the economy and any connection between first and second nature had disappeared, historicity has changed camps, it's the earth that is undergoing subversion at a dizzying pace and it's the economy, that is second nature, they still run like clockwork funny enough, because quite naturally the more systematic you are the surest you are to resist any attempt at being overthrown, I mean that's what the system is made for'. He believes that capitalism has created 'an inversion between 'First Nature' - the natural world and 'Second Nature - Capitalism'. Latour argues that the systems of capitalism have become disconnected from nature, that within these systems there has been little if

any questioning of basic assumptions and therefore no meaningful change can occur. He states, 'the only thing that is not changing is Capitalism and its inability to conceive of alternatives to the existing systems of operation. In science when causes and consequence are being described possibilities are multiplied, why is it the the case that when you shift to second nature and that causes and consequence are being described then possibilities vanish and a deep feeling of helplessness set in?'

Ingold (2011) in 'Being Alive' also calls into question the ability of the system and the state to change, through their inherent belief in the system and its addictive, additive nature, creating layer upon layer, rather than digging deep into the historical complexity for re-imagining - 'In the eyes of the state, however, the ground is not for turning. It is for occupation. The logic is territorial. As a bounded portion of territory, the ground is understood as a fundamental platform—level, void and hard—upon which everything stands, each in its proper location, as might be represented on a cartographic map. The state does not inscribe its ways into the land as does the husbandman, or like the penman into parchment, but rather imposes its sovereignty from above, much as in the printing press, letters are imposed upon the sheet. Every new impression, then, calls for a new sheet, or a new ground. Thus there can be no renewal without re-layering: ground is layered upon ground, as sheet on sheet, to form a stack. Time no longer rolls, folds or turns the ground into a volume. He talks about 'the value of ploughing, to bring something to the surface that which is nutrient rich. It is in the continual turnover that brings a yield, not about adding layer upon layer to something already too dense. 'It is repeatedly renewed, not by adding layer upon layer as in a stack, but by breaking it, cutting through so as to raise the deep and bury the shallow.'

McGuigan and Ghio (2019) are an example of accounting researchers interested in breaking and cutting through traditional modes of thinking. They suggest working with the disruptive and visual potential of new systems and technologies to 'force accounting researchers and practitioners to challenge the traditionally held views of accounting, opening us towards more futuristic models of accountability'. They make a very strong case for 'arts ability to humanise technological advances transforming the accounting profession with a focus on visualisation, curation, performance and disruption'.

In their research McGuigan and Ghio question 'what is meant by value and measurement, what world will future accountants be accounting for? And how do accountants embrace new forms of humanistic behaviour that can contribute to new ways of organising and governing? The authors encourage 'accounting practitioners and researchers to embrace disruptive innovations with a humanist approach. Future studies could document such experiences and represent the starting point for understanding the role that the visual and performance arts plays in accounting'. They suggest that 'thought provoking activities, events, exhibitions and installations could create trigger points that reflect societal view of accounting and conversely highlight the role accounting plays in the creative arts'.

In a recent research paper by the British Medical Council (2010) we can see an example of the way in which the visual, curatorial, performance and disruptive potential has worked in practice. In their work they are critically evaluating Latour's Actor Network Theory as a model for questioning basic assumptions as part of their IT implementation in healthcare systems. Here they recognise the need for a formal procedure to engage the many actors, including 'medical records' as a critical visual, tangible and performative object, in order to question the power relations between the systems of the medical

profession and their patients. The medical profession necessarily recognise the importance of humanising their increasingly systematised profession. They understand how the physical, tangible 'other' objects and intangible experiences of the patients are important elements in learning to be human beings within necessary and life enhancing/ saving systems. An object - the medical record(and thereby the patient), that cannot be easily measured or quantified becomes of central value to the design of the whole system.

Neyland (2014) in his research into 'Visual Accountability' brings into play Latour's Actor Network Theory in a corporate context, and asks 'how organisational arrangements appear to open up or close down possibilities for interrogating (previously settled) features of visual evidence'. He brings ethnomethodology into relation with Actor Network theory and looks at 'how we can make sense of images presented as evidence and examine how images are invested with the ability to organise accountability relations'. He proposes that 'images can inform social interactions, examined from the perspective of practical common sense rather than formal logic as a way of being accountable to oneself'. Using Actor Network Theory he is interested in how this relates to the organization and distribution of material effects through re-association and re-assembling. Through his examination of the social and structural dimensions of the visual in relation to accounting and accountability he puts particular focus on 'Subject and object, or 'seer and seen', and recognises that both are 'constituted by the mode of accounting; and the mode of accounting is nothing else but the way in which objects and subjects are brought into specific and calculable relationships with one another. Organizational life routinely facilitates the movement of one mode of accounting into another - e.g. from an administrative mode in which procedures and rules are key structuring devices, to an enterprise mode, in which managerial discretion becomes possible'.
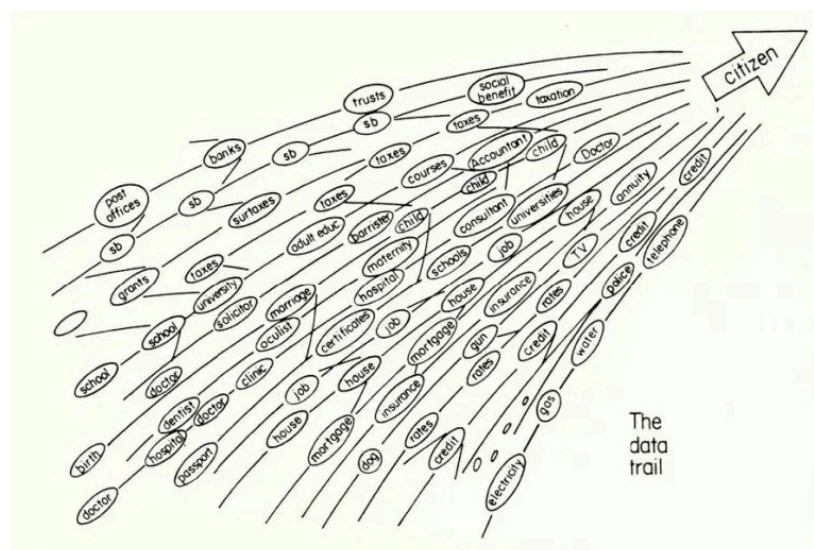

Figure 6. Stafford Beer Platform for Change

Soil

There is growing recognition within ecology, anthropology and philosophy (Ingold, 2011)) of how we have lost touch and the importance of being connected to the soil, how paying attention to 'the very thin layer of the critical zone' is important for humanity and the planet (Latour, no date).

In the environmental and sustainability debates there is currently little evidence of cross contaminations between the arts/science and accounting and as a result we tread the same well trodden paths in anticipation of change. Like Haraway (2016) I believe that what matters is 'the stories we tell to tell stories' and the accounting 'bean counting' narrative and 'arts as periphery' narratives, leads us away from the vital role they both play, in giving an account and holding corporations to account.

It is my argument that business wants quick, overly controlled and deterministic approaches to change, with case studies based on outdated and questionable growth and maximisation of profit models, as seen in Harvard Professor Henderson's Re-imagining Capitalism (2020). I believe that using tried and tested traditional narrative and case study approaches are not radical enough in the crisis we now find ourselves in. I feel that there is a pressing need to find new form and different narratives, and that to do this we need to be prepared to explore in unlikely places, with no clear outcome and take on the risks of venturing into the unknown.

How might art and accounting become allies? In Kortekallio's (2019) critique of Haraway's practice she writes that Haraway's is - 'a political practice that seeks to change discourses, she offers her text as a sketch, to be utilised and improved by others in an ongoing play of storytelling. Perhaps she trusts the affective power of storytelling too much – viewed as cultural criticism, her argumentation is at times vague, producing impressions and further questions rather than providing fruitful practical or ethical suggestions for multi-species kin-making. As a worlding practice, however, her stories have power'.

Gaynor Bagley, Head of Corporate Purpose at the accounting firm Price Waterhouse Coopers suggests that to rebuild trust in finance we need to go beyond better stories. I would agree that it is more than just better story telling that is needed for radical change but that there is real power in better storytelling if finance pay attention to the work of Haraway and the ways in which she tells stories of human and other-than-human being and how we might venture beyond the obvious and practical that business so often demands.

One doesn't have any choice anymore - Lawrence Weiner - The artic circle shattered

1. My structure is Your structure

2. Your structure is My structure

3. Their structure is Our structure

4. Our structure is Their structure

5. A structure is The structure

Is some structure moved from there
capable of relating content from here
with some probability of
comprehension of use?

Figure 7. Lawrence Weiner - The Arctic Circle Shattered

A lot of voices rightly speak up for the good things that businesses do in society such as job creation, skills development, and the delivery of products and services that can transform lives. However, there are also strong counter narratives that question the motives of business, pointing to, for example, an over focus on short term profits as opposed to public good. As these arguments have taken hold, trust in business appears to have fallen to an all-time low. This scepticism has far reaching impacts, both in terms of client and employee loyalty and in terms of the likely approach of government and regulators……Much is made about taking steps to rebuild trust. This goes beyond telling a better story, and will require a fundamental rethink of the role of business in society. Businesses need to think beyond return on investment in monetary terms, but consider fairness in terms of where to invest and how to reward all of their workforce, not just senior executives and shareholders. They need to be open and transparent about how they make decisions and how they measure the impact of these decisions on all of their stakeholders. This will require a reappraisal of how businesses measure and report on their performance and how they are held to account

(Linked In - Gaenor-Bagley, Head of Corporate Purpose, Price Waterhouse Coopers 2021).

Business and accountants, always under pressure of time respond well to practical solutions. They feel more inclined to action if approached in a language they are familiar with, as I discovered in a recent zoom with the Institute if Chartered Accountants Midlands on a zoom - (ICAEW *Our Planet: Too Big to Fail*, 2021). Up until now they felt no-one understood their perspective until the World Wildlife Trust made a film specifically for them and with their language and interests at the core of discussions about our changing environment, offering examples of some practical solutions for change. Business understands the need for change, is not short of evidence for change and just wanted to know what they could actually do to make a difference. Asked about how they felt artists could help reshape the narrative they answered, film works, we have a competition for children to re-imagine the future. Artists can help us re-imagine the future. So how can the arts and artists actually engage and open up to this need and shape the discourse, without feeling obliged to come up with novel problem solving solutions?

I believe that it is timely and necessary for dialogues to be created between artists and accountants, that they should be in the same conversations with those taking from and taking care of the environment. Whilst this may be problematic and complex with the number of different habits, priorities and well embedded assumptions the potential for a better story needs to be uncovered.

But society of what, and imagination how? Hannula (2006)

"Living is Composting" – Donna Haraway

Kortekallio (20 writes about Haraway's work, 'Staying with the trouble', where she talks about 'the prevalent dynamic is "Living is Composting", these metaphors are literal, material and action-oriented. . .Compost is a powerful metaphor. By crossing the border between the domains of cognition and biological life, it enhances the notion of multi-species living as a dynamic mess of diverse bodies. Movement within a compost necessarily involves trampling someone, ingesting someone, inhaling and exhaling someone, making room and taking space, in varying degrees of comfort'.

Figure 8. Compost bins as separate silos - art, environment and accounting

I have begun using this compost metaphor in my practice to rethink what my art practice can be. Within this compost (currently a website) I want to introduce and develop concepts and research that cut across the disciplines of art, accounting and environment in order to develop sensitivities to the potential for cross contamination beyond existing silos. I am asking how I can create a more sensitised accountability, one that can be seen in a context of a biodiversity of cognition and biological life, as discussed in Haraway's work. How can a practice of nourishment and enrichment of materials and ideas, create the potential for action, and how can art and accounting emerge differently. I am interested in genuine reform and exploring what matter matters and rises to the surface. Composting demands time and patience, fermenting for later use, in short supply as we continue to move from crisis to crisis. Whilst a compost might become a messy place of half- formed ideas, it can become a place where new connections can be fostered, where matter is reconfigured and reimagined. It is also a place for systems and controls to be examined and sensitised to the role of nature and cultivation processes for long- term rather than short-term growth.

In my view, it is through a merging and mixing - composting - of impressions and sketches across disciplines that we create new narratives that can engage with accountability, and holding to account. It is through processes unravelling and remaking narratives that we are able to re-imagine the role of art and accounting and begin to rethink the role of business in society.

An example of the way in which art and accounting might usefully come together as allies can be found in The Composting Feminists and Environmental Humanities Reading Group who are cross-institutional, cross-disciplinary scholars. In their reading group they imagine the process of reading and writing as composting where 'Matters break down and re-emerge as new matters. In the spirit of a feminist politics of citation, we are attuned to the ways in which new ideas are always indebted to writings and readings that have come before. Sometimes these inheritances are deliberate up-takes and extensions of influential texts we have encountered; sometimes they are accidental – inhaled in the air that we breathe, or transmitted to our guts through the soil and the water. In this reading group we seek to map the roots and shoots of these composting matters. What and how are offerings composted in and through the environmental humanities? What concepts are especially fruitful, and why? In what forms do these ideas re-emerge? How are these genealogies acknowledged? What ideas are yet to be added to the Environmental Humanities compost pile?'

Sensitivity

FIG. 14 JUST AS WE RARELY CONSIDER WHAT LIES
UNDERGROUND, TO A MOLE, WE MIGHT IMAGINE, THE WORLD ABOVE
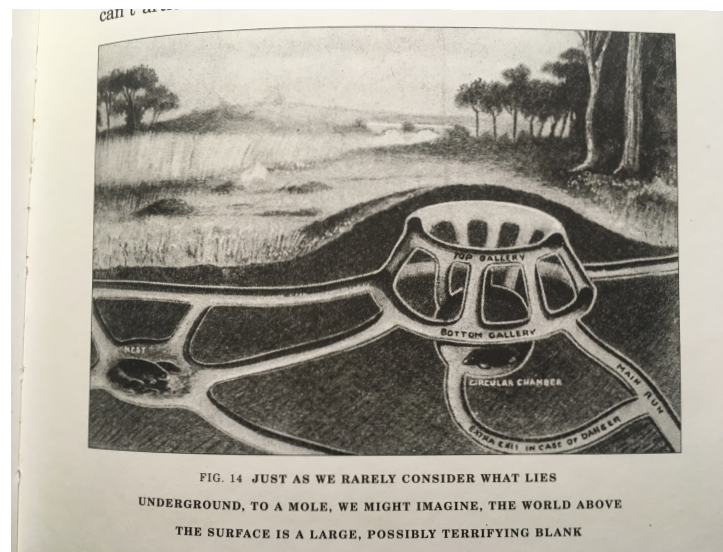THE SURFACE IS A LARGE, POSSIBLY TERRIFYING BLANK

Figure 9 Peter Turchi. What Lies Underground, What Lies Above

Latour (2020) writing about 'On Sensitivity Arts, Science and Politics in the New Climatic Regime and capitalism' asks 'What is the equipment necessary to render us sensitive to the New Climatic Regime?' he talks 'of science, of course, without which we would not have become aware of the change. There is that of politics, the only way to assemble the relevant stake holders. But there is also that of the arts since we don't seem to be endowed naturally with the right sensitivity to absorb the magnitude of the ecological mutations'. The accountants whose responsibility it is to 'give an account' and to hold corporations and capitalism to account are generally missing from the party. As previously mentioned, I would argue that it is not necessarily only artists sensitivity but recognising that other fields such as accounting and the medical profession can offer insights into the role of visualisation, curation, performance and disruption as suggested by McGuigan and Ghio.

Hannula (2014) has a useful quote from Mills, writing in the 1950s - 'if it intends to be anything, it must begin by making itself aware and by connecting itself to the ties between one's social context and one's current biographical situation. It has to trace and recognize connections but also contradictions within the sites where we are and try to behave in the best or the worst way possible'. Mills states 'that it is the potentiality of changing perspectives, of thinking and seeing, feeling and being with differently. What's more, the perspectives and their alterations are not guarantees, and they are not symmetrical but often enough characterized by inherent incongruities. Nevertheless, they are perspectives that have to be brought next to each other and to be bounced on and off each other.'

Thinking about my own social context and current biographical situation of being both 'artist" and 'accountant' I was asked by a business consultant colleague - 'Did you name

the part of you trying to address the artist and accountant yet? And if not maybe it would be fun to have a parts party'.

Jane Elfline (2021) describes a parts party as a 'lighthearted way of exploring', otherwise known as 'Controlled Folly' or 'Organisational Sculpting'. It is a tool that has been used to reveal dynamics an organisation has 'tacitly agreed not to talk about'. In her work I recognised my own resistance to taking art into accounting context and what that might mean for my own identity, whilst also recognising the useful tension in my own work between the conceptual and methodical and the organic, intuitive.

A part of me wants to,

A part of me doesn't

Several parts don't care either way, they're just watching to see what happens

Elfline uses the concept of 'A sculpt' that 'can generate large amounts of useful data for laying the basis for a long term program of work on key organisational issues. The only restrictions are our imagination, skills, and abilities'. Not too dissimilar to my interest in creating a compost for long-term development.

Whilst Elfline sees the 'goal of any parts party is to discover, understand, integrate, and harmonise parts of the self and, if another person or persons are involved, to learn how those parts interact to produce the typical interactions between them', I would argue with Mills that the goal is to gain a perspective and that these perspective and their alterations should not necessarily have a goal that is symmetrical and that inherent incongruities should be recognised and valued. I would argue that the reason artists and accountants do not engage or share perspectives is the initial assumption that they are diametrically opposed parts - one of measurement, the other of intuition and that a goal of integration has nothing useful to offer. In my own personal experience, it has not been about reconciling the two parts, but it has been about being open to recognising the value that each part can play, that integration and harmonisation is not a necessary aim. It is through an appreciation of the value and differences that each part has the opportunity to become sensitive as Mills suggests to social context and current biographical situations.

Accounting researchers are showing signs of engagement in the art and accounting debate. Davison and Warren (2017) in Visual Methodologies for Accounting and Accountability look at how 'the visual space of the architecture occupied by organizations both impacts behaviour within, and projects organizational and professional identity beyond its walls and how in accounting history there are visual aspects to archival, oral and critical accounting work'.

Davison uniquely in accounting research, brings in references to Roland Barthes and John Berger, whilst this may be a limited connection, it is a useful connecting point for artists and a trigger to engage with the accountants within the arts beyond the superficial. Davison admits that she is not aware of contemporary artists working in her field of research, but her work offers the opportunity to bring art into the accounting conversation. Davison shows that 'the visual is an entire domain of communication that offers an abundant array of signs that relate to accounting and accountability, and that has become omnipresent in contemporary society. In both financial and management accounting reports, the visual comprises pictures, photographs, cartoons, charts, maps

and diagrams in addition to financial graphs. Accounts are in themselves visual artefacts, whose presentation has been influential on patterns of thinking from medieval times to present-day formats; colour too is an important signifier in accounting documents, together with design features such as the use of fonts. Annual reports are almost universally used as a means of moulding corporate identity and reputation, important intangibles on which the accounts remain largely silent, but whose traces go beyond annual reports to logos, web pages, press releases and advertisements. Organizations increasingly present their financial results using video and other visual media, and even the annual general meeting is a visual, indeed theatrical, event'.

Neyland (2014), coming from a sociological perspective in 'Visual Accountability' further contextualises the possibilities for artists to engage, where he states that in social theory 'accountability and the visual are frequently seen as particularly intertwined'. He quotes Munro who suggests 'that the study of accounts and accountability should move between accounts as stories, explanations and reasons for conduct on the one hand and accounts as coded representations, records, often in the form of numbers on the other.' He is interested the potential for the development of a 'repertoire for studying visual evidence in conjunction with the distribution of accountabilities – centred on the notion of interrogation - the term 'account-able' in ethnomethodology, which means both observable and reportable refers to situated practices of looking-and-telling'.

There are also McGuigan and Ghio (2019) who examine the potential for relationships between art and accounting that come from creating 'experiences that cannot always be measured or described conceptually, boundary defying practices with an exemplification of openness. They recognise that it is 'artists with a creative process that blurs and, therefore, opens the lines between the observer and the observed' that can become key to disruption. Their research offer artists and accountants the potential to think about how practices that might not normally be associated with a systems or corporate context can be used to examine ideas about accounting and accountability. It is not necessary to work like Carey Young embedded within the institution observing and disguising the role of observer, as described by Kelsey in Adventures in Capitalism, artists do not need to fear being assimilated and disappearing within the system or using the language of business. Artists can retain their sensitivity to the humanist elements. McGuigan and Ghio state that 'although art may seem impotent compared to mass protest movements, radical works of art (Marina Abramovich) are important precisely because they do not use the same power or force that rules society'.

Conclusion

The art profession has the potential to open up to the untapped transformative potential of working with accountants, much in the same way as it has demonstrated with very successful art and science relationships. Whilst narrative strategies may be seen to be 'omnipresent' in the corporate world according to Davison I would argue that artists and ecologists, remain blind to its potential for activation.

In my research it has been rare to find invitations made to 'accounting and corporate in art and environment conversations or art research papers. It has been illuminating to find accounting researchers including artists in their conversations for re-imagining ways in which they can bring people and society into the accounts, and this has yet to filter down into the corporate and accounting change discourses.

As Mc Guigan and Ghio state 'it is time to be pushing accounting into spaces such as art and moving accountants away from traditional accounting assumptions, such as monetary unit, economic entity and time period, leading organisations more towards holistic views of their relations with society. By extending accounting into more artistic spaces, where accountants begin to adopt more playful perspectives, we might enable accounting's disruptive potential'.

Artists and arts organisations have an opportunity to welcome accountants into artistic spaces, to share in the development of what accountings disruptive potential might be. By equal measure, I would also argue that there is a case for pushing artists into accounting spaces to reawaken arts sensitivities and reconsider its own potential to become critical actors in the change and transformation of accounting and accounting for the environments in which we can be human and other than human.

Through an openness to cross contamination and partying, artists and accountants can become sensitive to the environment together to reveal the things hidden below the surface, to re-imagine the lost landscapes of the back office, the boiler room, the systems, structures and embedded beliefs that organisations and institutions use to create themselves.

There is much to be gained from provoking activities that link with growing number of gallery curators very successfully focussed on working with artists in an arts environment context, for example, Radical Nature (art and ecology), the survey publication 'Towards Measureability' Yoshida (xx) or 'General Ecology' and many initiatives by Hans Ulrich Obrist, Serpentine and the survey show 'Ecovention Europe - Art to Transform Ecologies, 1957-2017' Spade (2017) . I would argue that bringing the wealth of experience and art practice from the field of science and environment into the same party as the accountants is critical if we are to make the necessary change and transformation required to address environmental crisis. As McGuigan and Ghio suggest we need to come from a starting point that triggers thoughts that reflect on societies views on accounting. For too long both professions that 'give account' and 'hold to account' have travelling separate paths, it is time to party.

'Ironically, it's precisely where system and life radically diverge—at the point of their impossible intersection—that enjoyment insinuates itself, gets its grip on the subject —without this underlying impossibility, enjoyment would lose its delectable sting, its electric charge. It's where life doesn't fit into the system that it becomes most attached to the system'.

Snyder (2020)

List of Figures

Bibliography

Artists Space (2013) *Critical Laboratory [onlinevideo]* https://www.youtube.com/watch?v=W9PmYilN_vY [Accessed date 20 February 2021].

Bailey, R (2016) *In Art & Language International: Conceptual Art between Art Worlds*. Durham and London. Duke University Press.

Bagley, G. (2021) *Head of Corporate Purpose - What's That?*. Available at https://www.linkedin.com/pulse/head-corporate-purpose-whats-gaenor-bagley. (accessed 03 April 2021)

Beattie,V. (2014) Accounting narratives and the narrative turn in accounting research: Issues, theory, methodology, methods and a research framework. The British Accounting Review 46. Available at https://www.elsevier.com (Accessed 18 April 2021)

Beattie, V & Davison, J 2015, 'Accounting narratives: storytelling, philosophising and quantification', *Accounting and Business Research*, vol. 45, no. 6-7, pp. 655-660. https://doi.org/10.1080/00014788.2015.1081520 (Accessed 18 April 2021)

Bell, Emma & Davison, Jane. (2013). Visual Management Studies: Empirical and Theoretical Approaches. International Journal of Management Reviews. 15. 10.1111/j.1468-2370.2012.00342.x. (Accessed 21 April 2021)

Bell, K (2016) *Isa Genzken.Frieze* [online] (Issue 177). https://www.frieze.com/article/isa=genzken [Accessed date 10 November 2020].

Birnbaum, D. (2000) *1,000 Words: Thomas Hirschhorn. Artforum, [online] (March).* https://www.artforum.com/print/200003/1000-words-thomas-hirschhorn-283*. [Accessed Date: 19 February 2021]*

Brazil, K. (2017) *'Art & Language, Transatlanticism and Conceptual Cosmopolitanism'*, *Tate Papers*, no.27, Spring 2017, https://www.tate.org.uk/research/publications/tate-papers/27/art-and- language, (Accessed 8 February 2021)

Buchanan, Ian. (2017) *Assemblage Theory, or, the Future of an Illusion* (Online) Deleuze Studies. 11. 457-474. 10.3366/dls.2017.0276. (Accessed 20 February 2021]

Burgin, V (2020) *Between* (2nd Edition). London: MACK

Composting Feminists
Available at https://compostingfeminisms.wordpress.com/about/

Chicago, E (2021) 'As Long as the King's Arm? James Vincent The Making of Measure and the Promise of Sameness' London Review of Books. 5th March 2021

Cresswell,K.M., Worth,A.& Sheikh,A. Actor-Network Theory and it's role in understanding the implementation of information technology developments in healthcare. BMC Med Inform Decis Mak 10, 67 (2010). https://doi.org/10.1186/1472-6947-10-67 (Accessed 7 April 2021)

Davison, J. (2008) Rhetoric, repetition, reporting and the 'dot.com" era: words, pictures and intangibles. Accounting, Auditing & Accountability Journal Vol.21 No.6 pp791-826 Emerald Publishing Group Limited

Davison, J & Warren, S 2017, Visual Methodologies for Accounting and Accountability. in Z Hoque, LD Parker, MA Covaleski & K Haynes (eds), *The Routledge Companion to Qualitative Accounting Research Methods.* 1st edn, Routledge, pp. 112-128

De Assis, P. (2018). *Assemblage, Strata, Diagram. In Logic of Experimentation* (pp. 71-104). Leuven: Leuven University Press. doi:10.2307/j.ctv6zdcpg.6

Demos, T.J (2009) T*he politics of sustainability. Available at* http://www.environmentandsociety.org/mml/politics-sustainability-contemporary-art-and-ecology. (Accessed 21 April 2021)

Edwards, P. (1994). *Hyper Text and Hypertension: Post-Structuralist Critical Theory, Social Studies of Science and Software. Social Studies of Science*, 24(2), 229-278. Available from http://www.jstor.org/stable/285432. (Accessed 19 February 2021)

Elephant (2017) *Friendly, Honest, Straightforward: Meditations on Power. Issue 43* Available at https://elephant.art/friendly-honest-straightforward-meditations-power (Accessed 12 April 2021)

Elfline, J. (2021). *Exercise. A Parts Party. Available at* https://janelfline.com/wp/wp-content/uploads/2021/02/Exercise-A-Parts-Party.pdf. (Accessed 24 April 2021)

Estep, J (Spring/Summer 2004) *Reading Hirschhorn: A problem of (his =) knowledge, or weakness as a virtue* (online). The university of Chicago Press Journal: After all: A journal of Art, Context and Enquiry. (Accessed 19 February 2021)

Gwyn, R. (2021). The Indifferent Gaze [online] wakes Art review.org (Accessed 17 April 2021)

Hannula, M. Suoranta,J. T,Vadén. (2014) *Artistic Research Methodology Narrative, Power and the Public* [online] Peter Publishing, inc. Available from https://static1.squarespace.com/static/54d6681fe4b02fde3d6e646e/t/550928dce4b05ef9ded4739f/1426663644052/ArtisticResearchWhole.pdf (Accessed 21 February 2021)

Hannula, M (no date) *Bring It On - Absurdity, Quest for Certainty, and Practice-Based Research*

http://mikahannula.com/books (Accessed 14 April 2021)

Hannula, M (2015) Essays on Microhistory research Project

https://static1.squarespace.com/static/54d6681fe4b02fde3d6e646e/t/570e0118b654f9de9d8d50d9/1460535577689/life-+a+narrative+-+essay+on+identity.pdf (Accessed 03 March 2021)

Hannula, M (2006) the politics of Small Gestures: Chances and Challenges for Contemporary Art [on-line] Istanbul http://mikahannula.com/books (Accessed 14 April 2021)

Hattenstone, S (2021) *We are Seeing A Crisis in Values - An Exclusive Extract From Mark Carney's Book.* Available at https://www.theguardian.com/business/2021/mar/13/crisis-in-values-exclusive-extract-mark-carneys-book (Accessed 13 March 2021)

Haraway, D (2002) '*The Persistence of Vision*' in Mirzoff, N. (ed.) *The Visual Cultural Reader.* New York, Routledge, pp 676-684. Available at http://thowe.pbworks.com/f/haraway.persistence.vision.PDF

Hope, H. (2016) Art Review: Katya Sander - Publicness Availalble at https://Plymouthartscinema.org. (Accessed 31 March 2021)

ICAEW (2021a) *Insights: eu sustainability disclosure rules: a far reaching initiative says ICAEW.* Available from https://icaew.com. (Accessed 21 April 2021)

ICAEW (2021b) ICAEW Midlands. Our Planet: Too Big to Fail - 05 March 2021 13:00 - 14:00. Available at https://www.ourplanet.com/finance - ICAEW Midlands - Our Planet: Too Big To Fail - 05 March 2021 13:00 - 14:00

ICAEW (2021c) Internet Of things And Accounting. Available at https://www.icaew.com/-/media/corporate/files/technical/business-and-financial-management/internet-of-things-and-accounting.ashx (Accessed 07 March 2021)

ICAEW (2020*) People and Planet in the Accounts*. Available at https://www.icaew.com/insights/insights-specials/people-and-planet-in-the-accounts (Accessed 14 April 2021)

Ingold, T (2011). *Being Alive. Oxon. Routledge*

Ingold, T (2015) *The life of Lines. Available at* https://static1.squarespace.com/static/54889e73e4b0a2c1f9891289/t/5af4a70d1ae6cf71faf2f675/1525982990561/tim-ingold-the-life-of-lines_world+without+objects.pdf *(Accessed 03 March 2021)*

Ingold, T. (2017). The perception of the Environment. Available at https://leiaarqueologia.files.wordpress.com/2017/08/the-perception-of-the-environment-tim-ingold.pdf *(Accessed 03 March 2021)*

Keeping Humans Relevant at work (2021) Positive Thinking: AI 17. March 2021 9:15 Radio 4

Kelsey, J. (2001). Adventures in Capitalism [online] Carey Young Website Catalogue Text http://www.careyyoung.com/adventures-in-capitalism (Accessed 20.03.21)

Kortekallio, K (2019) European Journal of Women's Studies26/2, 2019, pp. 229-231 *Haraway, Donna J., Staying with the Trouble: Making Kin in the Chthulucene*,Durham and London, Duke University Press, 2016, 312 pp., 978-0-8223-6214-2. Available at https://helda.helsinki.fi//bitstream/handle/10138/307293/Kortekallio_2019_review_of_Haraway_Staying_With_the_Trouble.pdf?sequence=1

Little, D. (2012) *Assemblage Theory. Available at* https://understandingsociety.blogspot.com/2012/11/assemblage-theory.html (Accessed 03 March 2021)

McGuigan, N. And Ghio, A., 2019. *Art, accounting and technology: unravelling the paradoxical "in-between"*. *Meditation Accountancy Research,* **27**(5), pp. 789-804

Latour, B (2016) On Sensitivity Arts, Science and Politics in the New Climatic Regime and capitalism. Available at http://www.bruno-latour.fr/ (Accessed 20 March 2021)

Latour, B (1988) 'How to write 'The Prince' For Machines As Well As For Machinations' Technology for Social Change. Elliott, B (ed.) Edinburgh University Press pp 20-43 Available at http://www.bruno-latour.fr/sites/default/files/36-THE-PRINCE-GB.pdf (Accessed 05 April 2021)

Lee, L. (2020). *A Set of Ways of Engaging: Lisa Lee on Thomas Hirschhorn & Materiality. [Virtual] Stephen Friedman Gallery. 20 February 2021.* <https://www.stephenfriedman.com/news/389-the-research-and-academic-program-presents-a-set/>

Leonard, A. (2015), "Stafford Beer and the legacy of Cybersyn: seeing around corners", *Kybernetes*, Vol. 44 No. 6/7, pp. 926-934. https://doi.org/10.1108/K-02-2015-0045

Michalowska, M (2019) *Artists in the face of threats of climate change* [online] Institute of Cultural Studies Adam Micklewicz University, Poland. elsevier.com/oceanologia, https://doi.org/10.1016/j.oceano.220.03.003

Nayeri, F (2018) 'Andreas Gursky is Taking Photos Of Things That Do Not Exist', New York Times. Available at https://www.nytimes.com/2018/01/29/arts/andreas-gursky-is-taking-photos-of-things-that-do-not-exist.html (Accessed 29 March 2021)

Neyland, Daniel & Coopmans, Catelijne. (2014). Visual Accountability. The Sociological Review. Available at https://doi.org/10.1111/1467-954X.12110. (Accessed 24 March 2021)

Obrist, H (2020) *Hans Ulrich Obrist: Ecology will be at the heart of everything we do. Available at* https://www.theartnewspaper.com/news/archive-leaders-hans-ulrich-obrist-look-to-artists-to-shape-the-future. (Accessed 03 April 2021)

Park, T, J (2015) Climate Change and Capitalism. Columbia University Consilience No.14 (2015), PP 189-206. Available at https://www.jstor.org/stable/26188749. (Accessed 24 March 2021)

Pringle, R & Landi, D. (2016). *Classic book review: re-reading Deleuze and Guattari's A Thousand Plateaus*. Annals of Leisure Research. 20. 1-6. 10.1080/11745398.2016.1204138. Available at https://www.researchgate.net/publication/305218535_Classic_book_review_rereading_Deleuze_and_Guattari%27s_A_Thousand_Plateaus. (Accessed 20 March 2021)

Rogowska-Stangret, M (2018) *Haraway, Donna. (1988). "Situated Knowledges: The Science Question in Feminism and the Privilege of Partial Perspective." Feminist Studies* 14, 3: 575-599. Available at https://newmaterialism.eu/almanac/s/situated-knowledges.html (Accessed 22 March 2021)

Rother, J (1974) *Modernism and the Nonsense Style* (online). Wisconsin. The University of Wisconsin Press Journals Division. Available from https://www.jstor.org/stable/1207427 (Accessed 22 March 2021)

Sireekan, R. (2017) Mondialite. Art Asia Pacific, Sept/Oct, Issue 105. Available at Http://academia.edu, Review of Hans Ulrich Obrist's Momdialite (Art Asia Pacific). (Accessed 23 April 2021)

Shrivastava, P. (1995). *The Role of Corporations in Achieving Ecological Sustainability*. *The Academy of Management Review, 20*(4), 936-960. Available from http://www.jstor.org/stable/258961. (Accessed 19 February 2021)

Schuster, A. (2020). Enjoy your own security: On Kafka's "The Burrow". E-flux journal #113

Snyder,VP. (1981). Kafka's "Burrow": A Speculative Analysis.Twentieth Century Literature.Summer, vol. 27, No.2. PP. 113-126. Available at https://www.jstor.org/stable/441134. (Accessed 23 March 2021)

Spaid,S. (2017). Ecovention Europe: Art to Transform Ecologies, 1957-2017. Museum De Domijnen Hedendaagse Kunst. Netherlands. Impress Maastricht. Available at https://www.researchgate.net/publication/232243428_Ecovention_Current_Art_to_Transform_Ecologies (Accessed 05 May 2021)

Suoranta, Juha & Vadén, Tere & Hannula, Mika. (2014). Artistic Research Methodology. Narrative, Power and the Public. 10.13140/2.1.4203.3447. Available at https://

www.researchgate.net/publication/

272295724_Artistic_Research_Methodology_Narrative_Power_and_the_Public. (Accessed

13 March 2021)

Sze, S (2016) **Timekeeper.** [**The Rose Museum** September 11 - December 11, 2016]

New York: Gregory R. Miller & Co in Association with The Rose Museum 2017

Thomas, N. (2017) "*What is an Assemblage?*" *SubStance*, vol. 46 no. 1, 2017, p. 21-37.

Project MUSE (online) University of Wisconsin Press https://www.muse.jhu.edu/article/

650026 (Accessed 19 February 2021)

Trubshaw, B (2014) Imagining landscapes: past, present and future, Time and Mind, 7:3,

321-322, DOI: 10.1080/1751696X.2014.960237 . Available at https://www.academia.edu/

42205346/

Imagining_Landscapes_Past_Present_and_Future_Tim_Ingold_Monica_Janowski.

(accessed 21 March 2021)

Turchi, P (2004) *Maps of the Imagination: The Writer as Cartographer. Texas. Trinity*

University Press

Walsh, M. Carey Young Interveiw. Available at https://static1.squarespace.com/static/

54be63fbe4b013117e15f3ba/t/5c9fdd482cca3c0001ad4956/1553980749361/

AM424_CY_MW.pdf (Accessed 21 March 2021). Art Monthly March 2019. 424

(Accessed 28 March 2021)

Weibel, P. (2001) *Olafur Eliasson: Surroundings Surrounded, Essays on Space and Science.*Dehs, J. *Sense of Landscape Reflections on a Concept, a Metaphor, a Model p. 166-175;* Frohne, U*. Re-mapping the Virtual World Utopian Construction versus Power Structures in Cyberspace.* p.200-207; Galison, P*. Objectivity is Romantic.* P.208-215

Yaneva, Albena (2009). "Making the Social Hold: Towards an Actor-Network Theory of Design" (PDF). Design and Culture. **1** (3): 273–288. doi:10.1080/17547075.2009.11643291. S2CID 143849758.

Yoshida, M (2017) Towards Measurabillity in Life and Art. Available at https://www.academia.edu/36434813/Towards_Im_Measurability_of_Life_and_Art_introduction (Accessed 15 April 2021)

Other links of interest:

https://www.moma.org/magazine/articles/40

https://www.e-flux.com/journal/113/359952/enjoy-your-security-on-kafka-s-the-burrow/

https://quod.lib.umich.edu/j/jep/3336451.0007.104?view=text;rgn=main the deep web

White Paper: The Deep Web: Surfacing Hidden Value

Volume 7, Issue 1: *Taking License*, August, 2001

DOI: https://doi.org/10.3998/3336451.0007.104

Permissions

https://en.wikipedia.org/wiki/Actornetwork_theory

https://www.jstor.org/stable/pdf/427519.pdf?
refreqid=excelsior%3A5dc1a6b35355f8eb8242e988e70c04b0 Aesthetic Judgement and
cultural relativismThis content downloaded from 95.147.92.184 on Thu, 18 Mar 2021
10:02:51 UTC All use subject to https://about.jstor.org/terms

https://www.elizabethprice.site/

Https://katyasander.net

https://www.artagencypartners.com/episode-13-how-art-can-change-the-world/

https://hyperallergic.com/474163/martha-roslers-wicked-and-welcome-sense-of-humor/

Frieze article - unknown author (2006) Katya Sander, Privet hedges, capitalist rashes, toilets and feminist graffiti. Frieze, November. Https://www.frieze.com

https://annualreports.com