DOUBLE ACCOUNTING
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"Double Accounting" is the fourth instalment in the "matrix" series – a series that looks at the different systems that define reality within material culture. Specifically, those systems within which individuals are embedded and that give the illusion of no reality existing outside their domain.

Accounting is one of those systems. One made completely from numbers that stand in for monetary value. Monetary value being the unit of measurement to which all other forms of value seem currently subject. Besides which, accounting is also an interesting thing to think about. Not just an aspect of material culture. One can also think of it as the code that lies behind it. As in coding. The numbers in accounting are like the numbers that lie behind a program.

"Double Accounting," however, is not a concept that exists. It is made by combining two concepts: that of double-entry bookkeeping and of keeping two sets of books. One is a system of accounting that functions as an error-detection tool. The other is a tool for monetary fraud. What they both do is propose parallel interpretations of the same reality. One on each side of a column (double-entry bookkeeping); the other in two separate set of books. Like two versions of a self-enclosed universe that are symmetrical and dialectically opposed.

"Double Accounting" is therefore the name of the exhibition in which to introduce prints built on a dual system by which to categorise the totality of the world along alternate paths. One is built loosely on metaphysics, or a system of philosophy that deals with the underlying laws of reality. The second on (dialectical) materialism, or the perception of reality as deduced through materials. Realistically speaking, this means in the economic sense of reality. As in subsistence. As in infrastructure. As in large masses of human bodies coordinating their material needs within a given infrastructure.

Each of the two systems is built on a simple procedure. That of allotting meaning to each of the prime colours. This produces the six basic hues (of blue, green, yellow, orange, red and purple). When shades of white and black are thrown in, it produces twelve more gradients of those hues (light blue, dark blue, light green, dark green, etc.) for a total of 18 hues for each system.

And this in itself is a fairly simple exercise in colour-coding basic concepts into schematic maps. It only gets interesting when colours are combined into compositions. Perhaps similar to a concept that comes into focus when holding two ideas simultaneously, the combination of two basic concepts gives birth to a third. And it turns out that by using the simple manoeuvre of placing one colour (and therefore concept) as the foreground to another, then the amount of concepts it becomes possible to describe multiplies exponentially.

I won't bother you with the details of the system itself, not even the basic concepts laid down through the use of primary colours. I'll only tell you what you need to know to deduce the underlying logic of the images on view:

Red, light blue, pink, light purple, light green.

Metaphysics (right hand side):

Blue stands for "reality" and red for "not reality." Because white stands for immateriality, then light blue translates into "ideal." Meanwhile, the immaterial version of "not reality" is "virtuality." At the intersection of light blue ("ideal") and pink ("virtuality") lies "fantasy" in the form of light purple. Green stands for "knowledge," so that the immaterial version of that is "cognition." "Knowledge," however, had been deduced by calculating what stands at the intersection between "consciousness" and "reality."

(Dialectical) materialism (left hand side):

In this case it is red that stands for "capital" and blue for "nature." And because white stands for the immaterial, then pink translates as "money." The non-material version of "nature," on the other hand, translates as "law." As in natural law or the law of nature. As in the underlying system behind "nature."
Which is why light purple stands in for "intellectual property" as it sits at the intersection between "money" and "law." As for light green, it stands for "product." This is because green means "commodity" and a "product" is like the idealised form of a "commodity." At least to the degree that a "product" is about the idea of consuming more than it is about a sense of material value that would otherwise lie behind it.

Liquidity:

Besides the eight prints, made from 5 colours (concepts), there is a sculpture on view. The name of the sculpture is "Liquidity" – a concept that means the ease by which one thing may be exchanged for another through the use of currency.

The sculpture contains a photographic image of a storefront with a sign that announces its intention of liquidating stock. This composition is not necessarily rational. It is a formal piece. None-the-less, what is import is the intersection of the two surfaces, all of which contain the same image. There are also mirrors that intersect with the photographic prints midway. Which means that the image also intersects with itself in the reflection of the mirror. Becomes a double of itself. So as to speak of self-multiplicity. And therefore, of self-division too.

The sculpture also stands in front of a print by the same name, "Liquidity." This image is created from within the colour code of (dialectical) materialism. It is where pink ("money") had been placed on a red background ("capital"). And as a matter of consistency, the colour of the "Liquidity" sculpture is matched to the print of the same name. It contains a red support structure on which the image that intersects with itself is mounted. The red structure also supports mirrors that are pink.

But even here, in the act of colour coordination, there is a kind of joke about parallel systems. One that has to do with the dilemma of finding matching colours for different materials. Because it turns out that no colour exists in itself. And this is somehow interesting. Even aesthetic on some deeper level. That the reality of colour is reliant on a material substance so as to exist. And that material substance in an industrialised economy is itself the product of networks of resource extraction and distribution. But also, of product standards. And the hue a colour is one of those standards. Part of a standardised system of reference that sometimes intersect and at other times run parallel to another. There are also times when individual systems are coordinated across platforms within industry.

In the case of the sculpture, the available colours by which a metal structure can be coated depends on an industrial standard known as RAL. The RAL system has fewer colours than those available for print on paper. It is therefore that the RAL colour is first chosen and the red of the print deduced from it. As a close approximation. The same system of translation applies when it comes to matching the carton in the frames to the colours of the prints. The available colours of carton is extremely limited, so it is necessary to start from the selection of available carton, and to then translate that hue to RGB and then to CMYK. Which is to say, one has to start with the most limited set of possibilities and from there move onto standards with a vaster scope to choose from.

Which is why, perhaps to press the point about a certain kind of clumsiness it would imply to pursue colour coordination in the literal sense, there are not just two variations of meaning when it comes to using the same basic set of colours to organise the world as a totality. There are also two parallel variations of those colours and they differ violently between themselves in terms of style. One being more sombre and inspired by the kind of carton used to lend dignity to images in frames. Another takes a synthetic sensibility as its reference. The kind inspired by the computer screen and has a HEX number as its reference point. The red that means "capital" in one system, and "not reality" in the other system, is however, based on the industrial standard of RAL 3020.