Creative Accounting

25

OCT/NOV

CONRAD BAKKER
MELANIE GILLIGAN
ANDREW HURLE
SANNÉ MESTROM
YVES MARCHAND
& ROMAIN MEFFRE
KENZEE PATTERSON
DAVID SHAPIRO
JANÓS SUGÁR
MARK WAGNER
TIME/BANK

UTS: GALLERY
Curated by
Holly Williams
“Scarce and essential for the human body, salt was an early object of exchange. In many ways it was a precursor to the invention of money. One of the clearest differences between the two however is that money is life sustaining only in the abstract. Despite the central role money plays in our culture, its value is illusory, as highlighted by the GFC.

Money creates exchange without the inefficiencies of barter, it is impersonal, a standard of value which allows for the exact measurement of equivalents. Over the years, money had driven the rational calculation of human affairs and connections. But money is more than simply a tool for economic exchange: Creative Accounting considers some of the cultural, political and aesthetic values.”

- Holly Williams, curator

Creative Accounting is an exhibition that talks about all things monetary. The curator Holly Williams has invited contemporary artists who work with money and exchange or value systems to exhibit alongside historical artefacts she has sourced from the Powerhouse Museum and Westpac Banking group archive.

Williams is inviting the audience to step back and consider the economic system that we all operate within. Why do we all agree that certain pieces of paper have value and others don’t? What are some of the relationships between money and art that we would sometimes prefer to ignore? Are there other exchange systems that we could take part in that benefit creativity rather than economic prowess?

Creative Accounting references the history of money in Australia through the inclusion of a watercolour image celebrating the first bank deposit in Australia[1] and through a display of Adding Machines used in Australian banks.

The physical design of money and playful subversions of currency are represented by Mark Wagner’s collages of cut up American dollars [2] and Andrew Hurle’s currency design appropriation prints [3].

Kenzee Patterson uses wit and irony to suggest incongruous relationships between what we value and its financial wealth, for example, Gold Sticker [4] is a solid gold smiley face sticker sitting on the gallery wall, often overlooked and certainly undervalued!


Yves Marchand & Romain Meffre have photographed the city of Detroit documenting the significant downturn in prosperity after the relocation of industry in the once prosperous city [5].

Melanie Gilligan, a performance and installation artist, personifies the Global Economy as it visits psychiatrists and attempts to work through its recent meltdown. In the videos the actress plays all characters, putting herself in the position of being both the whole capitalist system, and the individuals affected by contemporary economic upheavals [6].

Originally spray painted on the exterior of galleries in Budapest, János Sugár’s Wash you Dirty Money with My Art makes reference to the use of art buying and selling as a means of money laundering [7].

Sanné Mestrom’s proud display of her doctoral certificate is actually a fake, a counterfeit bought on the Mexican black market for 800 pesos, showing us that the value of education and study can be surpassed by an inexpensive and relatively easy display of achievement [8].

The other artists and objects in the exhibition; Love Tokens, David Shapiro, Conrad Bakker and Time/Bank are discussed in more detail in this resource.

---

**monetary:** all things relating to money

**money laundering:** the process of disguising illegal money (gained through illegal activity) as legal.

(2) Mark Wagner
Powerlines
Converge, Statistics Show 2010, collage on museum board panel, 42 x 46 cm. Courtesy the artist and Pavel Zoubok Gallery, NY.

(3) Andrew Hurle
Reconstructions (after CW Dickinson) 2011 (detail), pigment ink jet print, 35 x 40 cm. Courtesy the artist and Darren Knight Gallery, Sydney.

(4) Kenzee Patterson
Gold Sticker 2010, enamel on gold, 3 cm diameter. Courtesy the artist and Darren Knight Gallery, Sydney. Photo: Sivlersalt.

(5) Yves Marchand & Romain Meffre
Bagley-Clifford Office of the National Bank of Detroit 2005, from the Ruins of Detroit series, C-type print, 80 x 120 cm. Courtesy the artists.

(6) Melanie Gilligan

(7) János Sugár
Conrad Bakker

Conrad Bakker is an American artist based in Urbana, Illinois. His ongoing work *Untitled Projects* is a series of carved and painted replicas of found and commodity objects. These copies are placed in the environment of the original objects; Kmart shelves, on the street, in the pages of a mail out catalogue or on eBay website listings.

Bakker critically comments upon relationships between production and commerce, the handmade and the mass-produced and the utility of an object versus its financial market value.

For *Creative Accounting* Bakker has painted gold nuggets originally listed on Australian eBay. Each painting is titled and priced based upon the original eBay auction information.

Questions

*Creative Accounting* combines objects from history alongside artworks by contemporary artists. Where would you normally expect to see a combination of art and historical objects? (Certain types of museums, collections)

Write a list of different places that have combined collections of objects and art and why you think they would do this. (Look up the collection policy for museums etc on line)

Why do you think the curator of *Creative Accounting* has combined historical and contemporary objects?

“Money is more than simply a tool for economic exchange: *Creative Accounting* considers some of the cultural, political and aesthetic values.”

Have a look around the exhibition and make a list of the works that consider money through its cultural value, aesthetic value and political value. Are there some works that fall into more than one category? Are there some works that don’t belong to any of these categories?
Untitled Project: CONSUMER ACTIONS (ROUND UP), consists of the replacement of a consumer object, in this case 'Round Up' weed killer, with a hand made and painted replica. The replica was placed on supermarket shelves alongside its mass produced version.

Questions

What does Bakker’s work tell us about the artist’s culture?

Research Bakker’s work and describe the different contexts in which Bakker shows his work. Why do you think the artist uses other formats beyond the gallery to exhibit his work?

How does the artist use playfullness and humour in his work?

What systems of production, display and market are challenged by Bakker’s processes? How are they challenged?

Have you ever sold or bought something on eBay? What was the experience like? Why is eBay so popular? Discuss these questions with a partner and how it has changed the shopping experience.
David Shapiro

David Shapiro is an artist and filmmaker based in Queens, New York. His work brings together a formal artistic approach with humour and personal meaning. He has cast faces in tofu and potatoes in bronze confusing the expectant pairings of materials and objects. In the past Shapiro has collected his empty containers and food packaging for two consecutive years and exhibited the outcome in a gallery, neatly stacked on supermarket style shelves. Aisle 3, Diary (detail of Consumed), becomes a self portrait of sorts, rendering visual the digestive desires and product loyalty that Shapiro is victim to.

Money Is No Object, also a type of self portrait, is a display of all the receipts collected by Shapiro in 2010. Each receipt collected has been hand painted onto vellum scrolls rendering this banal collection into an open book exposure and confession of the day to day private life and activities of the artist. For the exhibition Creative Accounting the month of October is displayed.

Questions

Look closely at the receipts David Shapiro has collected and copied. What are they for? What information about the artist’s life do these receipts display?

Collect all the receipts you are given for a day. Consider your receipts and what they say about your life and compare this information with a friend’s receipts. How are you similar? How are you different?

Shapiro combines formal artistic conventions with non conventional materials. Research Shapiro’s work and discuss in groups what the artist may be intending to say about the contemporary world.

Are there brands that you always buy? What is it about those brands that makes you so loyal? (Consider quality, advertising, celebrity endorsement, product placement, price, tradition)

Next time you’re shopping try another brand of the same product. Is the experience different? Do you still like your original brand more?
E-flux Time/Bank

E-flux is a collaboration between Julieta Aranda and Anton Vidokle. E-flux produces international events, exhibitions, talks, projects, a magazine and an email database of international cultural events.

They initiated the project Time/Bank as an alternative economic model where people can exchange time as a means to acquire goods and services. It has been made particularly for people who work in cultural fields, whose production does not necessarily create commodities and are therefore rendered invisible to traditional value structures.

Through the e-flux Time/Bank website, participants can request, offer and pay for services in ‘Hour Notes’. When a task is performed, the credit hours earned may be saved and used at a later date, given to another person, or contributed towards developing larger communal projects.

During the exhibition Creative Accounting, a physical Time/Bank branch was established in the UTS Gallery where visitors could open their own accounts and conduct banking activities.

“Through Time/Bank we hope to create an immaterial currency and a parallel micro-economy for the cultural community”

Questions

Go to the e-flux Time/Bank website and look at the listings on line. What kind of things and services are people offering? What amount of time are they exchanging for their services? Do you think the value of time listed and the services being offered are of equal value, why or why not?

Sign up to the Sydney branch of Time/Bank and enter a service you can offer. Consider how you value that service in time and how you would expect that service to be valued in monetary terms.

Throughout history different people and cultural groups have used various models of value exchange, what are some examples? In groups research some of these examples and consider how successful they are/were.

Discuss in groups whether you think alternative economic models are a good idea. Would they work amongst your friends and family? What would you use as currency? What other economic models could be possible in the future?

A lot of artists and cultural practitioners ‘art swap’ with their friends to build a collection of art pieces without spending any money. Would you like to swap your art pieces with your class mates? What are some of the problems that might arise? Discuss these problems in your class and see if you can resolve them, then try an art swap!
Convict Love Tokens

Love Tokens are smoothed and engraved copper coins from the 1780s to the 1860s that were originally used as currency. Convicts would firstly clear the markings of currency from the surface of the coin and then use the coins to write messages of love and remembrance for their families before departing to Australia.

The coins were engraved or stippled, a process of making marks with a series of small pin pricks, by professionals and amateurs. They often included the name of the departing convict, the name of a loved one, a sentence of affection or popular phrases and rhymes of separation.

The token of John Howe, above, reads:

When this you see remember me & bear me in your mind
let all the world say what it will speak of me as you find John Howe
Aged 21 / 14 Year / January 1 1833 William Howe

Though John Howe's sentence was 14 years, most convicts who were shipped to Australia never returned.

Another Love Token by John Howe in the exhibition is inscribed:

JOHN HOWE AGED 14 YRS LIBERTY IS SWEET

The Token includes an image of a person in leg irons, common to convict laborors of the time. The other side of the coin is inscribed:

WHEN THIS YOU SEE REMEMBER ME AND BERE ME IN YOUR MIND

Below this is an image of shackles.


Another token in the exhibition is inscribed:

Keep this dear Mary for my sake till the departure of thy life / The gift of a friend whose love for you will never end H Heald.

Convict love token made by H. Heald c. 1825 – 1835


Questions

Consider the Love Tokens in the exhibition. What does it tell us about the time in which they were written?

What does the writing, spelling and use of popular phrases and rhyme tell us about the social class of the people writing the messages?

How do we communicate with each other across countries in today's world? What is the monetary cost of the different forms of communication? (Letters, email, skojo, telephone calls, travel)

Imagine what you would write to a loved one if you were leaving for a long time and only had the space of a coin to write your message. Trace the outline of a 20 cent coin onto a piece of paper. Write your message into the space using dots to form the letters. Can you fit your whole message in?
This resource has been written by Alice McAuliffe, Education and Outreach Coordinator, UTS Gallery, University of Technology, Sydney.

This Project supports the UTS Widening Participation Strategy (WPS). The WPS is assisted by the Australian Government through funding from the Higher Education Participation and Partnerships Program (HEPPP) distributed by the Department of Education, Employment and Workplace Relations (DWEER).

Copyright UTS Gallery, University of Technology, Sydney, the authors, the artists, and copyright holders 2011.