

"The Blind Spot of Vision. Reflecting on visual perspective and accountability with G. Bataille".

Eleonora Montagner*, Ilaria Fornacciari*, Ryan Taylor**.

* CEREN, EA 7477, Burgundy School of Business - Université Bourgogne, Franche-Comté

**Adam Smith Business School, University of Glasgow

This investigates how visual perspective and accountability interact, drawing on the philosophical thought of Georges Bataille.

Specifically, we argue that an analysis of different forms of visual perspective can let us understanding and expanding the connections between the ability to give an account and accountability (Vossellman, 2016). In fact, if perspective is a way of representing the world, that leads to produce an account of such a world and in turn, generates a particular kind of accountability, this relationship is likely to change when the reality around us is represented differently. To this end, we begin by exploring the link between visual perspective and accounting from a historical standpoint. Then we focus on how different models of visual perspective give birth to different ways of constructing and representing the business reality. Bataille proposes an original reflection on 'the visual' and we will draw on this theoretical standpoint to discuss how accounting and the accountability are associated to visual representation.

Modern accounting (double entry bookkeeping) and the formalization of geometric visual perspective have been developed in the same historical period. For this reason they share some common understandings regarding vision and representation. On one hand, the geometric visual perspective, that was introduced by Leon Battista Alberti in the treaty *De Pictura* (1434-1436), provides the formal elements for the construction and the representation of rational, organized and homogeneous spaces. On the other hand, accounting, which has been developed in the same period by the Venetian friar Luca Pacioli with his *Summa de Arithmetica, Geometria, Proportioni et Proportionalita* – puts geometry at the center his conception of double entry bookkeeping. In the chapter *Tractatus de computes et scripturis*, Pacioli sets out the principles of accounting by formalizing the double entry system according to a geometric conception akin to the geometric visual representation proposed by Alberti.

Alberti's theorization of geometric perspective has been subjected to various phenomenological descriptions and critical analyses including those by Maurice Merleau-Ponty and Erwin Panofski. Within this stream of research, we believe the work of George Bataille plays a crucial role, in helping us (re)thinking the visual perspective and, with it the link between our ability to make an account and accountability. We see this potential as of foremost importance in times when greater transparency is invoked as a panacea for grasping and exerting control on complex business and societal realities.

Since his first novel, *L'histoire de l'oeil*, Georges Bataille offers some theoretical elements to conduct a reflection on the visual perspective as a "symbolic form", or as a way of representing space that implies relationships of exchange and trade with the world in a given time (Panofski, 2020). In his controversial novel, *L'histoire de l'oeil*, Bataille introduces "a series of simulacra of the eye (...) that inexorably approach a place of invisibility" (Rella, 1972, 2003). The final image of the novel is summarized precisely with an eye that, dead, sees nothing, and it does not see itself while looking, since it represents the point of annihilation of vision, a point that is closer to death than life (Rella, 1972, 2003). This point of annihilation approaches the notion of *depense* or expenditure understood as the dissipation of the energies necessary to maintain society.

Our intention is to engage with Bataille's way of understanding vision and decipher its implications for accounting and accountability. In other words, the philosophy of vision Bataille proposes allows us to expand the question of perspective, going beyond what can be defined as classical geometric perspective. This can lead us to find an "image of thought", an *image de la pensée* (Deleuze, 1991), suitable for rethinking the question of accounting and accountability in a model other than the perfect transparency of vision and relationships (Han, 2012).

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