



Creative
ACCOUNTING

EDUCATION KIT

Curated by
Holly Williams

JOACHIM FROESE

ANDREW HURLE

CHRISTINE MCMILLAN

ABDULLAH M. I. SYED

LOVE TOKENS

Creative

ACCOUNTING

Creative Accounting looks closely at money as a physical object and as a part of abstract financial systems. The exhibition considers money through an historical lens presenting objects from the past that speak directly of the individual lives and stories tied up in the physical objects. It also playfully considers global financial systems, the meaning of value and allows the often overlooked aesthetic beauty of money to be contemplated.



“Money is many things at once: an abstract rendering of value; an agent of propaganda; a decorative device. It plays a central role in all of our lives yet is often overlooked as an object of contemplation.

Drawing from alternative currencies, banking archives, pop culture and contemporary art, *Creative Accounting* will connect audiences with ideas around currency, economic systems and historical quirks at a time when money is becoming increasingly abstract.”
– Holly Williams, curator

This resource has been written for primary and early secondary students. Four artists -Joachim Froese, Andrew Hurle, Christine McMillan, Abdullah M. I. Syed and the Love Tokens from the exhibition *Creative Accounting* have been highlighted in this resource. Each artist or object’s page includes an artist/ curator quote, information on the artwork and specific questions and activities for both primary and secondary students.

The resource is compatible with the NSW HSIE curriculum and the Australian Curriculum. In both curriculums it is designed to be used as a resource for Humanities and Social Sciences (History and Geography) but is adaptable to be used in the Creative Arts and The Arts (Visual Arts).

An exhibition curated by Holly Williams, in conjunction with Hawkesbury Regional Gallery and toured by Museums & Galleries of NSW.

Creative Accounting will tour to Manningham Art Gallery, Albury LibraryMuseum, UQ Art Museum, Western Plains Cultural Centre, Museum of the Riverina, and Moree Plains Gallery from 2016 to 2018.

This project is supported by Arts NSW’s Curatorial Support Initiative grant, a devolved funding program administered by Museums & Galleries of NSW on behalf of the NSW Government.

TIMELINE

Follow this timeline to learn some fun facts about the history of money.



Joachim Froese
Numismatics #15 (Indira Gandhi), 2014
archival inkjet prints on aluminum
49 x 42 cm
Courtesy the artist and Jan Manton Art, Brisbane

Joachim Froese
Numismatics #4 (José Rizal), 2014
archival inkjet prints on aluminum
49 x 42 cm
Courtesy the artist and Jan Manton Art, Brisbane



Joachim Froese *Numismatics*



“Lifted to a larger scale and with all references to their monetary value digitally removed, the portraits in my images now look like ancient sculptural reliefs. They focus on the individuals whose busts are statements, passed on by countless hands to proclaim different national identities, and reflect back on the base they were taken from: money.”
– Joachim Froese ¹

Using coins from around the world and throughout history, Joachim Froese has photographed the busts present on them. These images enlarge the busts so that their detail, and the detail from the coin they are on, become clear to the viewer. Froese has combined this emphasis on visual detail with a body of text explaining the history of the figure.

The first figurehead to have his bust printed on a coin was Alexander of Macedon (Alexander the Great) in c. 300 BC. It was the time of the Roman Empire and traders and travellers moved relatively quickly around the Empire taking the coin with them. The coin became a means of trading with credible currency but it also raised Alexander’s profile around the known world. An incredible form of advertising!

Since that time heads of state and royalty have had their busts printed on coins in their Kingdoms and nation states for the same reason as in Alexander’s time, to provide credible currency and to cement their position as head of state in the minds of the population.

In a contemporary setting the figures on the coins in our pocket and those on coins from the past are often forgotten or overlooked. This ‘invisibility’ poetically reflects the nature of contemporary monetary exchange. As the reliance on physical money diminishes in lieu of virtual exchange systems, Froese’s work allows us to reconsider these people, their individual stories and the human impact of monetary markets.



EARLY HISTORY

Before the invention of notes and coins many things were used as ‘money’ throughout history: rocks, amber, beads, drums, eggs, gongs, hoes, ivory, jade, kettles, leather, mats, nails, quartz, thimbles, vodka, yarns, zappatos (decorated axes), butter, codfish, dog’s teeth, boar tusks, whale’s teeth, snails, feathers, crops, animals and their skins, metals and even rats! ²



PRIMARY

Have students bring in coins from different countries. Cover the coins with a sheet of paper and use a lead pencil to lightly colour over the top leaving a render of the coin on the paper.

Have a look at the different faces from each coin. What are the differences? Can you tell what country the coin is from just by looking at the face? What sort of people do you think they are?



SECONDARY

The figures on notes and coins tell us a lot about the values of different cultures and cultures from the past. In groups, look at a range of Australian dollars and cents and discuss the typical type of person to be represented on money. Are there people who would be more deserving or perhaps have been purposely excluded from being represented on money?

Consider issues of equality, colonisation and the changes in the type of person we value in your discussion. Who could be on money in the future?!

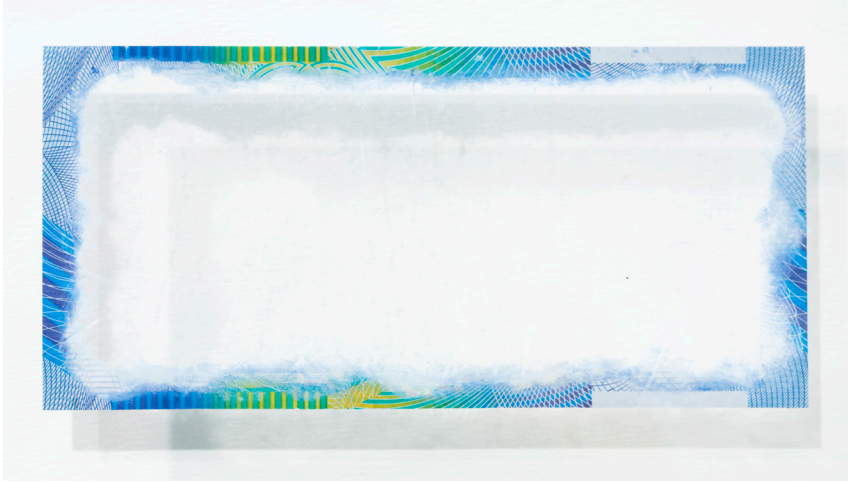


1700-1100 BC

In China the cowrie shell was a common form of money during the Shang Dynasty. They also invented writing at this time so even today the Chinese character for 'money' is a representation of a shell.³



Andrew Hurlle
Clarification, 2011
polymer substrate, ink
14 × 6.5 cm
Courtesy the artist and Darren Knight Gallery, Sydney



Andrew Hurlle *Clarification*

Andrew Hurlle's work *Clarification* is a found Australian ten dollar banknote that is missing its interior markings. It is a piece of plastic with a decorative blue edging hinting at what the object once was.

Andrew Hurlle ⁴ is an artist interested in the abstract designs commonly found on banknotes. Originally designed to stop counterfeiters making fake money, these designs give the paper or plastic sheet of a bank note the appearance of value. The abstract designs stem from early banknote printing of the 1800s and have become synonymous with credibility and value. Since being used for banknotes, these abstract designs are now commonly found on official documents such as diplomas and passports. They have also been borrowed for less weighty documents needing an official appearance such as lottery tickets, playing cards, and even in advertising and package labels.



“Even before calculating what a banknote might buy, one has already recognised and accepted the credibility of its decorative signs and graphic conventions.”

– Andrew Hurlle

By showing the removed interior of a note Hurlle leads us to question the real value of money (a piece of printed plastic or paper) in comparison to the universally agreed value (in this case ten dollars). In this found object, the 'artwork' has been rubbed away from the note, removing the history of design and portraiture usually present. The portrait on a note is often of a national hero or person of importance culturally locating the note and telling a story of the values of that nation.

Note: It is an offence under the Crimes (Currency) Act 1981 to intentionally deface, disfigure, mutilate or destroy Australian banknotes without the consent of the Reserve Bank or Treasury. It is also an offence to sell banknotes knowing them to have been defaced, disfigured or mutilated.



600 BC

The first coins as money were invented by the people of Lydia (in modern day Turkey). Lydia was a trading port and the people realised that a) they needed to do business with lots of different people from different cultures and b) everyone loved silver and gold.

So presto the coin!

Well.....clumps of silver and gold mixed together (electrum) with an identifying mark stamped into them. ³





“What’s on paper money says a lot about the country it comes from. Beyond the basic aesthetics, countries project their self-image through their money. What they decide to put on the bills reveals what’s important to them – what they think is special and wonderful about themselves – and shows how they want to be seen by the world.”
– David Standish, author ³

PRIMARY

Have a close look at different note money. What are the designs you can see? Do they look drawn by a human or a computer? Are they curved or angular?

We think of notes as being green, pink or blue but what colours are really on each note?

Have a look at different banknotes from around the world. Who or what is on them? What does it tell you about that place? Is it a place you would like to visit based on their banknote? Consider the quote by David Standish, above, in your discussion.

SECONDARY

Andrew Hurlle has shown money as transparent but yet called the work *Clarification*. What do you think was his intended meaning?

In a day how often do you handle money compared to managing money online or using a card? What do you foresee as the future of tactile money?

Consider the quote above. Is this true? Consider examples of international currency in your discussion.



C. 700 AD

Paper money was first used in China during the Tang Dynasty - most likely made by block printing. The notes were referred to as “flying cash” as they were used as a long distance payment system. ⁵



Convict love token
 copper-alloy
 made by John Howe
 Britain or Australia, 1883
 Lent by the Museum of Applied Arts and Sciences, Sydney
 Gift of Richard Doty, 2003
 2003/42/1



Love Tokens

Love Tokens are coins that have had words, poems, messages and/or images engraved on them. Some were engraved on smoothed down coins, others were made with a nail and hammer punching in the shape of the letters, dot by dot. They were made by British convicts destined to serve their prison sentence in far away Australia, a place many assumed they would never return from. Created between 1780 and the 1860s, the Love Tokens personalised and made dear an object that would usually hold no sentimental value and be passed from hand to hand as a thing of commerce.



“Tokens of love memorialise affairs of the heart. By committing intimate details to inanimate objects as narrative, or even code, such fleeting moments are caught forever in time.”
 - Dr Paul Donnelly, numismatic specialist and curator ⁶

Love Tokens are often the only remaining item from a convict's life that they made voluntarily and as individuals. In Australia we have many buildings and infrastructure that were built by convicts and items used by them, such as household utensils or handcuffs. Love Tokens, however, are often the only objects remaining that humanise a group of people that society attempted to dehumanise.

The token of John Howe ⁷ made in 1833 reads:

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



1300-1500 AD

The Aztecs of Central America used cacao beans (the basis of chocolate) as money. Unfortunately Dutch and English sailors didn't know what cacao or chocolate was and dumped a boat load of cacao beans thinking it was rabbit droppings! ³



Convict love token
copper
made by John Howe
[New South Wales, Australia], 1797-1810
Lent by the Museum of Applied Arts and Sciences, Sydney
Purchased 1987
87/982



PRIMARY

Write a short poem for someone you love and try writing it on something the size of a coin. Is it difficult to fit in? What material did you use? How long do you think it will last? Imagine your great grandchildren reading the poem, what do you think they will understand about you and our contemporary world through your poem?

SECONDARY

Consider the use of British coins as the material for Love Tokens. How could this be considered a protest? What were the convicts protesting against? Do you think it was successful?

In a contemporary context how do we communicate with loved ones across continents? What is the monetary cost of these different forms of communication? Does the monetary cost change the value of the communication? Consider what tokens of love will remain for our ancestors to see in 200 years. Will there be anything?



1397

The most famous of the first banks, the Medici Bank, was founded by Giovanni Medici in Florence, Italy.



Christine McMillan
Firewood. One Tonne, 2015
Installation, wood
100 x 250 x 250 cm
Courtesy the artist



Christine McMillan *Firewood. One Tonne*

Christine McMillan's work *Firewood. One Tonne* is a pile of firewood weighing one tonne. Each piece has an edge sanded and varnished. McMillan's work invites the viewer to take a closer look at a burnable undervalued material such as firewood. Her quote above detailing the 'life' of a piece of firewood highlights the labour involved in its production and its eventual demise as garden ash.



“Many times I have picked up a piece of fire wood and seeing that there was an interesting grain hidden by the rough split surface, I thought ‘I’ll save that one, make something’ only later to throw it on the fire.”

– Christine McMillan ⁸

McMillan has literally saved this tonne of wood from the fire by taking the time to extend the labour of the production of a piece of firewood. She has turned a burnable object into a precious one, in which the grains and colour of the wood can be appreciated. Her extra labour of varnishing and polishing recalls the process of finishing wood for household use – as furniture or tableware – where wood has a value and utility that ensures its longevity.



1602

The first 'modern' stock exchange established in Amsterdam. It is the first incarnation of what we know of as a stock exchange today.





“As autumn turns to winter and the temperature drops it is time to order fire wood. Each piece of wood is handled many times: cut to length, split, loaded into the truck, unloaded, loaded into the wheelbarrow, carried into the house, burned and the ash spread on the garden.”

– Christine McMillan ⁸

PRIMARY

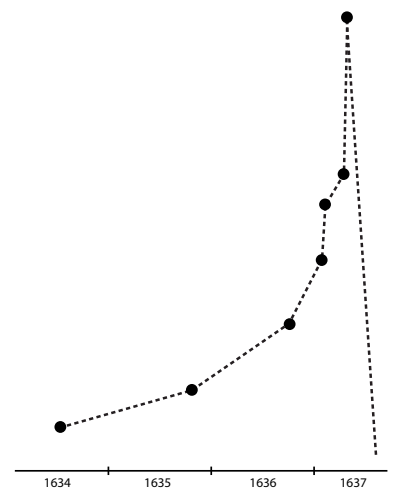
Discuss the difference between ‘raw’ and ‘value added’.

Think of the things that that you add value to in your day. Write a list of all the things in their raw form (e.g a piece of paper) and on the other side how you add value to them (e.g a drawing).

From your list, what things will last longer because of the value added to them and what things are still as disposable as in their raw form.

SECONDARY

McMillan adds value to raw materials, which is a central driver of the global economy. What else do we value add to? Research Australia’s main imports and exports. Are we an economy based on raw materials or processed goods? What are some things we export as raw materials that are imported later as value added goods?



GOUDA TULIP BULB PRICES
1 Dec 1634 to 5 Feb 1637

1637

‘Tulip mania’ - the speculative price of tulips on the stock exchange reaches its peak when a single tulip sells for ten times the annual income of a skilled craftsman!



Abdullah M. I. Syed
Money-scape I, 2014
25 x 15 x 14 cm
Courtesy the artist and Aicon Gallery, NY



Abdullah M. I. Syed *Money-Scape*



“The deconstructed, engraved images of political and financial houses interspersed with picturesque natural landscapes romanticise the abstract concept of monetary ownership and power. However, beyond this, money also has infinite temporal dimensions that connect human narratives, histories and place.”

– Abdullah M. I. Syed ⁹

Abdullah M. I. Syed ¹⁰ uses the bank notes of various denominations and nations to create pop up landscapes in miniature. He meticulously cuts around the images found on paper money, folding them at 90 degrees to create planes in a fictional scene. These scenes can bring together iconic buildings from one country alongside the natural waterways of another. He merges and collides these representative images of nationhood specially chosen to testify to their country’s spirit, history or beauty making them into one fantastical nation.

Syed focuses on the representative imagery of the banknote overlooking its monetary value. This re-evaluation of money skews the notion of value as being tied to a financial market or a monetary system instead its value is denoted by the scale and type of imagery and the artist’s ability to manipulate the note. Ironically the note, while existing outside the deflating and inflating ‘real’ value of the dollar is not free from outside forces impacting on its value. As Syed moves through the art world and his works are bought and sold the value of the notes in Syed’s artwork will be at the whim of external forces, their value rising and falling within an alternate marketplace.



1696 - 1727

Isaac Newton (famous for discovering gravity when an apple fell on his head) worked as warden of England’s Royal Mint in the late 1600s. At that time thieves would take bits out of coins and fill the holes with cheaper materials leaving the public with little trust in the regulation of the value of money. Newton undertook an overhaul of the manufacturing of money, demanding a recall of all existing monies and printing a whole new series with strict weight and purity. ¹¹



PRIMARY

Have a look at bank notes from around the world. What are some of the different places that are represented? Design your own banknote for your country or for a country you have visited.

When you have made your banknote, cut around the edge of the image and fold it like Abdullah M. I. Syed has done. Get together with a group and try to make a 3D landscape in miniature by combining your notes.

SECONDARY

Have a look at different banknotes from around the world. What are some of the different places that have been represented? Consider what you know about the country the banknote is from, is it a true representation? What other places or people could have been used on the banknote? What has the government chosen to not include on the banknote?

Design your own banknotes for a country of your choice and in groups make a 3D image like Abdullah M. I. Syed. When combining banknotes think about the intercultural dialogue you are creating within the image. Perhaps you could choose countries and combinations that you feel need to have better international relations.



1950

The first credit card was introduced by the Diners Club.



21ST CENTURY - ?

What might happen with money in the future?



GLOSSARY ACTIVITY

Look at the list of words and terms on the right. Look up the ones you don't know or are unfamiliar with. On a piece of paper draw a big circle and write MONEY in the middle. Write each word listed below into the circle, closer or further away from 'money' depending on how closely you think the word relates to the definition of 'money'. Closer if you think its similar, further away if you think its very different. Place words that you think are similar in definition in the same segment of the circle and words that are very different to each other on opposite sides of the circle.

Compare your circles in a group. Are they similar? Discuss your differences.

abstract financial systems	import
global financial systems	export
value	economy
monetary value	raw materials
currency	processed goods
monetary exchange	denominations
virtual exchange systems	deflation
colonisation	inflation
counterfeit	alternate marketplace
commerce	banknote



WANT TO KNOW MORE?

- 1 <http://joachimfroese.com/numismatics>
- 2 Hurlle, Andrew 'Abstractions of Value' *The Numismatist* Sept 2014, no. 9 Vol. 127, pp.30-36
- 3 Standish, David *The Art of Money: The History and Design of Paper Currency from Around the World* Chronicle Books, 2000
- 4 <http://andrewhurlle.com/art/money.html>
- 5 http://www.bbc.co.uk/ahistoryoftheworld/objects/F3oFoFDuTx-rzhCkCL9_BA
- 6 Dr. Donnelly, Paul, 'Love Tokens' Evidence, Brook Andrew, *Museum of Applied Arts and Sciences*, 2015 pp. 70-75
- 7 <http://powerhousemuseum.com/collection/database/?irn=12098&img=147314>
- 8 <http://sydneycontemporary.com.au/christine-mcmillan-firewood-one-tonne-2015/>
- 9 http://sculptureprize.woollahra.nsw.gov.au/sculptures/2014/moneyscape_i
- 10 <http://abdullahmisyed.com/>
- 11 Spiller, Harley J. *Keep the Change: A Collector's Tales of Lucky Pennies, Counterfeit C-Notes and Other Curious Currency* Princeton Architectural Press NY, 2015

Creative Accounting Exhibition Guide UTS Gallery 2011
https://issuu.com/uts-gallery/docs/creativeaccounting_webguide1/20

Creative Accounting Education Resource UTS Gallery 2011
https://issuu.com/uts-gallery/docs/creativeaccounting_edu_kit

NETS Australia
<http://netsaustralia.org.au/whats-on/creative-accounting/>

Museums & Galleries of NSW
<http://mgnsw.org.au/sector/exhibitions/coming-soon/creative-accounting/>

The Curators' Department
<http://www.thecuratorsdepartment.com/creative-accounting-upcoming/>



THE
CURATORS'
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Museums
& Galleries
of NSW



Arts
NSW



Australia
Council
for the Arts



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