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ARTICLE

Null-Exit Pamphleteering, or #VALUE!

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In this essay, I want to think about the ways in which creative and critical texts might be read as an oblique record of economic transactions, as accountancy by other means. How do writers and their texts position themselves with regard to accountancy? Or, to be more specific, what is the relationship between Peter Manson's work and double-entry bookkeeping? In order to answer this question, I offer an exposition of Samuel Beckett's discussions of narrative and literary criticism as forms of double-entry bookkeeping, and then argue that Manson's *Adjunct: An Undigest* playfully asks at key moments to be read as an act of accounting. This text situates itself in Beckett's line of thought on accountancy and literature insofar as *Adjunct* and its reception reconfigure and expand our notions of accountancy, offering a mashup of these seemingly immiscible categories. Manson, like Beckett, repudiates the historically dominant form of accounting known as double-entry bookkeeping in favour of a series of single entries in *Adjunct*, shards shorn of correspondence which, in their seeming arbitrariness, highlight the processes of valorization *preceding* their entry into the ledger of the text. This repudiation has ramifications for how we read the rest of Manson's output. I argue that 'The Baffle Stage' models on the level of form, and particularly in its rhyme, the constraints of pulsations of credit and debit which manifested in the financial crisis of 2007–8.

Keywords: Samuel Beckett; Peter Manson; Accounting; Financial Crisis; Double-Entry Bookkeeping; Poetry; Contemporary Literature

In the beginning, the story goes, was some form of proto-writing – notches to keep track of things, to aid memory, to externalise the act of counting, to keep records and offer administrators some modicum of control. The very origins of writing are intertwined with accountancy – ancient inscriptions are likely to read something like *15 [measures] of barley and [...] to the priest[?]*.¹ The 'measure' is interpellated there, but it is absolutely fundamental to accounting that every entry is commensurable or has a common unit of measurement, which might be a concept or a value. The economic

historian Karl Polanyi once claimed that a 'form of accounting, in which the sums were not expressible in common units, would of course not yield anything rationally intelligible.'² Without a unit of measurement, the above inscription would just be so much noise. Fifteen *what?*

What is rationally intelligible for Polanyi, as for all respectable bookkeepers working since the Renaissance in the name of God and Profit, is what can be quantified in terms of market price, *the economy* as in your bank balance, stock market prices, mortgage rates, student debt, the change you drop into a takeaway coffee cup. Polanyi's statement, if we read it as a generalized claim, is of course completely wrong – that which is expressible in no unit whatsoever is still rationally intelligible, even if it is vague and eschews computation. Those who disagree would probably not be predisposed to Peter Manson's poetry. My point in writing this essay is not that the qualitative must be preserved in the face of an enemy tendency known as quantification, but to ask whether writing and accountancy are always imbricated, and *how?*³ How far has writing come from its origins? How has that curious variant of writing known as poetry, which has been called 'the Art of Numbers,' disambiguated itself from accountancy?⁴ What would a novel look like if it refused to distinguish itself from a ledger? I want to address some of these questions by looking at Manson's poetry and some of the authors who have influenced him. Manson's body of work is filled with acts of accounting which have a plethora of both common and immiscible units, and this is an important development of some latent arguments about accountancy and writing in the critical thought of Samuel Beckett.

In 1929, Beckett published an essay entitled 'Dante... Bruno. Vico.. Joyce' in *Our Exagmination Round His Factification for Incamination of Work in Progress*, which begins with the following salvo:

The danger is in the neatness of identifications. [...] [Giambattista Vico] insisted on complete identification between the philosophical abstraction and the empirical illustration, thereby annulling the absolutism of each conception – hoisting the real unjustifiably clear of its dimensional limits, temporalizing that which is extratemporal. And now, here am I, with my

handful of abstractions, among which notably: a mountain, the coincidence of contraries, the inevitability of cyclic evolution, a system of Poetics, and the prospect of self-extension in the world of Mr. Joyce's *'Work in Progress.'* There is the temptation to treat every concept like 'a bass dropt neck fust in till a bung crate' and make a really tidy job of it. Unfortunately, such an exactitude of application would imply distortion in one of two directions. Must we wring the neck of a certain system in order to stuff it into a contemporary pigeon-hole, or modify the dimensions of that pigeon-hole for the satisfaction of the analogymongers? Literary criticism is not book-keeping.⁵

The Italian political philosopher Vico (1668–1744) is most famous for the Latin aphorism *verum esse ipsum factum* (meaning 'what is made is what is true'), an early instance of materialist historiography. Later in the essay, Beckett will rely on Vico to sketch a theory of the origins of language. Beckett is concerned throughout the above passage with equivalence and blurring distinctions, repeatedly scorning whatever is *neat*. The concepts and the evidence will not match up in this essay, he states boldly, the work cannot be pigeon-holed or constrained by the concepts applied to it, nor the concepts by the texts. The claim that literary criticism 'is not book-keeping' is a normative statement insofar as it is a claim that literary criticism *should not* be bookkeeping or in any way akin to it. Implicit in the opening and closing statements of this paragraph is a notion of 'identification' and balance which suggest that Beckett is specifically referring to double-entry bookkeeping.

Double-entry bookkeeping is governed by the axiom that *assets equal liabilities plus equity*. The liability and equity accounts should balance, which means that for each transaction there will be a debit made to one or several accounts and a credit made to one or several accounts. Each account has a credit column and a debit column. The sum of all debits across all accounts made in a given time-period should equal the sum of all credits for that time-period across all accounts. Double-entry bookkeeping was popularized during the Renaissance by the Franciscan friar Luca Bartolomeo de Pacioli (c. 1447–1517), a friend of Leonardo da Vinci, whose Mona Lisa is part of the collage on the cover of the 2009 Barque Press edition of Manson's

Adjunct. This form of bookkeeping is all about symmetry, the accounting ledger is a rhetorical act designed to justify commerce, which was regarded with suspicion in the context of Christendom – it is not just practical but also *aesthetically pleasing*.⁶ To return to the passage quoted above from Beckett, the work and the concepts applied will not be made neatly equivalent across some well-balanced double-entry system, equivalent or at least commensurable entries always made in the ledger of ‘the real’ and the ledger of ‘the abstraction.’ This is the ‘neatness’ which is said to be a ‘danger’ in Beckett’s first sentence. Beckett’s essay will not be exact in its application of concepts because literary criticism is not *double-entry* bookkeeping.

Beckett’s literary criticism contains other discussions of bookkeeping. In a review of Jack B. Yeats’ novel *The Amaranthers* (1936), published in *Dublin Magazine* in 1936, Beckett says of Yeats’ work that it has ‘no allegory, that glorious double-entry, with every credit in the said account a debit in the meant, and inversely.’⁷ Clearly, Beckett thinks that double-entry and narratives have some kind of relationship. There are forms of literary criticism and narrative which are akin to a double-entry system in accountancy. In Beckett’s metaphor, there is a debit in the meant account and a credit in the said – the *said* is the *text*, the *meant* the level of allegorical meaning. The details the narrative gives should not be taken and used as some kind of credit note to be used at another store to withdraw or decipher the true meaning of the text. The perfect allegory would be like a perfectly balanced double-entry account, everything in the said column would have an exactly corresponding action, transaction, or value in the meant column of another account. If Snowball sneezes during his speech, Orwell must be making reference to *something*. Beckett’s straw-man of allegory is that it is the complete antithesis to Roland Barthes’ reality-effect, in which there are extraneous details present to simply assist the pulley system suspending readerly disbelief.⁸ In this hypothetical allegory, there are no remainders or loose ends. Then there would be the single-entry system, where there is only the said or only the meant, or perhaps the said and the meant coincide, as indeed ‘Dante... Bruno. Vico.. Joyce’ suggests when it offers ‘Work in Progress’ as an example of language and meaning coinciding: ‘When the sense is dancing, the words dance.’⁹ That is to say, as Beckett does in the review, that ‘The Island’ of Jack B. Yeats’ *Amaranthers*

'is not throttled into Ireland' and there 'is no symbol' nor 'satire' in the novel.¹⁰ It is not about Ireland, it is about its own fictional space. Yeats' book, for Beckett, is not double-entry like allegory, but a 'single series of imaginative transactions.'¹¹ Marius Buning says that Beckett has a preference for 'single-entry bookkeeping that is only concerned with jotting things down in straightforward form.'¹²

Before turning to Manson's work, it might be useful to look at another attempt to tie narrative and accountancy together. B. S. Johnson's novel *Christie Malry's Own Double-Entry* (1973) is about a disaffected young man who decides to live by the principles of double-entry bookkeeping.¹³ Creating 'Moral Double-Entry,' also known as karma, Malry notes that 'every bad must have its corresponding good,' and for Malry to be 'debited' is to be slighted or annoyed or wronged. The text leans heavily on cultural associations across words in economic discourse, as when economy is used in the sense of 'little' or 'few' and 'credit' is used as a synonym for 'believe.'¹⁴ Malry moves from minor acts of personal revenge to large-scale terrorism, from bombing hoaxes to an actual bombing and finally the poisoning of West London's drinking water. He adds 'socialism not given a chance' to the debit column of his ledger after overhearing a conversation among socialists.¹⁵ Account-entries, we can see in this text, clearly rely on sets of evaluations and ideas and societal configurations that are not neutral – the fact that socialism has not been given 'a chance' is worth £311,398.00 (which would be £2,633,061.59 in June 2018). A whole set of assumptions about the monetary value of life has been snuck into the ledger by Malry here, a glaring example of the confrontation between life and its quantification. How can this number adequately describe the destruction that capitalism wreaks? But equally, how does anything get any kind of price? What externalities have Malry and all accountants ignored? These questions echo current debates around climate change and money, in which monetary compensation and environmental destruction go hand in hand. What use is the extra cash a carbon tax might get you in an era of irreversible global warming?

At the start of 'An Imaginative Work!,' Beckett compares literary criticism and prose to accountancy. The review begins thus: 'The chartered recountants take the thing to pieces and put it together again. They enjoy it. The artists takes it to pieces

and makes a new thing, new things.’¹⁶ Chartered Accountants are given a seal of approval by the royals in England, and a Chartered accountant, I think, would be an official literary critic with the approval of some secular authority, for example a University. The recount of ‘recountants’ brings us close to the sense of accounting as narrative, as story-telling. Beckett is playing with the etymological links between *tell* and *weighing*, muddying the distinction between account’s narrative and numerical meanings. Buning parses this as follows: ‘literary critics’ are only interested in taking the literary work ‘to pieces and then putting it together again, without making something new of it.’¹⁷ It was in Scotland that Accountancy first became chartered, specifically Edinburgh in 1854.¹⁸ Later in the same year, the Institute of Accountants in Glasgow, Peter Manson’s birthplace, petitioned the Queen for a Royal Charter.¹⁹ The Petition was signed by 49 Glasgow accountants, and it made the case for accountancy as a distinct profession of great respectability. It pointed out that accountancy required a varied group of skills which are mathematical and legal (as they were frequently employed by the courts to give evidence on financial matters). Their petition was successful. These bourgeois accountants mount the ramparts of professionalism in 1854 as capitalism solidifies, the laws of value singing numbers into their ears, a social harmony surrounded by, and built atop, the expropriated labour of the working class, housework, slave labour. What doesn’t get into the account, what is its precondition and surround, what are its silences and distortions? In the process of making an account, of noting down prices and costs, a whole host of entities, events, and processes are made into economic externalities.²⁰ Much poetry speaks not only the matter left silent by accounts, but addresses accounts as acts of omission and error founded on social injustice.

Manson’s *Adjunct*, which frequently namedrops Johnson, can feel at times like a narrative which refuses all externalities.²¹ It is a sottisier insofar as it is randomized jottings, although it was edited rigorously once it was finished. Manson’s ‘An essay on poetry and language’ offers a description of *Adjunct* and how it came about:

Adjunct: an Undigest began in 1993 as an attempt to gather together those interesting or funny examples of found language to which my reading habits

had begun to sensitise me, and which I felt were in danger of passing me by. I bought a large notebook, and devised a system whereby each new entry would be written on a page selected by a random number generator (I didn't want the book to imply too linear a narrative, and enjoyed the often startling juxtapositions the method produced).²²

Manson has frequently theorized a 'language surface' in interviews which seems to inform his poetics, and might also be useful for reading his poetry and prose. There is, in this notion, a distrust of depth. Tom Betteridge notes that the 'language surface' of *Adjunct* unifies 'a diverse range of language fragments,' and has a 'levelling effect' on them.²³ Craig Dworkin's 'Poetry Without Organs' relates Manson's work to the New Sentence, the 'uncreative' or conceptual current of poetry to whom Dworkin pledges allegiance, and the school of chance-generated works. Dworkin's essay offers a useful list of the categories of entry he finds in this text. Much criticism of this text takes it as a given that each sentence is an 'entry,' which not only suggests that there is something diary-like about *Adjunct* but that it is like an account-book.²⁴ Indeed, economic concerns regularly appear in the text as 'fiscal anxieties,' most pressuringly in the language of job-hunting.²⁵ 'How many CVs does a man need?'²⁶ We also have refrains of 'Just imagine what you could do with £0.011444091' or '£5.859375' or '£1.46484372' or '£11.71875' or '£375' or '£3000' or '£2.9296875' or '£0.09155734' or "'0.183105468.'²⁷ 'Totally run out of money.'²⁸ 'Demand for £361.33 of back rent, all paid on time months ago.'²⁹ As Dworkin says,

the economics in the book come down to questions of 'solvency' and invoke a vocabulary of real and metaphoric fluidity ('currency,' 'liquidation,' 'cash flow,' and so on). At the same time, those economic passages also link back to the psychological conditions enumerated elsewhere in the text: 'inefficient capitalism is literally mad.'³⁰

Dworkin plays with accountancy when he suggests that 'part of the task at hand was to try and keep an account of certain textual impulses and expenditures, and to see what they would amount to if added up.'³¹

When Beckett appears in *Adjunct* his work is sold out of economic necessity ('sell all my Beckett books').³² But he returns insistently: 'Watching a bar of chocolate melt down the back of a fat man's jacket in the seat in front of you at the first English production of *Waiting for Godot*.'³³ One of the book's entries reads: 'Actually, literary criticism *is* book-keeping.'³⁴ At first glance this claim looks like it is détourning a statement in Beckett's 'Dante... Bruno. Vico.. Joyce': 'Literary criticism is not book-keeping.' The 'actually' positions it as a contradiction.³⁵ Can we take it seriously? Is it a direct disagreement, or is there some slippage of meaning here? Is it simply that literary criticism is keeping books, possessing them, accruing them, hoarding them? Is Manson's statement to be taken as a credit where Beckett's is a debit, *is not* and *is* cancelling out to a blandly balanced book from the perspective of the wider literary ecology within which both texts pirouette? I don't think so. In reversing Beckett's claim, Manson's text situates itself in Beckett's thoughts on avoiding thinking of meaning and the said as being separable, in different ledgers. But Beckett's statement was also *normative* – in this regard, Beckett and Manson agree that *usually* literary criticism is bookkeeping or has some similarity to it. Literary criticism, Beckett said, should not have to balance its critical concepts to its object of study. Furthermore, there are different shades of bookkeeping, it can be defined in different ways and as a technology it can be used in different ways. If we take accounting to be primarily a process of commensuration, how do we further clarify or paraphrase the positions taken by Beckett's essay and Manson's text? If it is primarily a tool for extracting value from others by allocating debt, to what extent can this describe literary criticism? If accounting nowadays is increasingly a complex means of minimizing or evading tax, what then?

The form of *Adjunct* skirts close to that of literary criticism, as it offers quotations, and plays with the language of that form, for example claiming it has a thesis statement.³⁶ Sottisiers have a history of being useful for literary criticism.³⁷ Perhaps one of its objects of study is James Joyce's *Finnegans Wake* – certainly, some of the Dewey system call numbers which appear in *Adjunct* refer to works of literary criticism on James Joyce.³⁸ From a biographical perspective, Manson was a full-time PhD student supervised by Sandra Kemp at Glasgow University between October 1991

and September 1994, and started *Adjunct* in mid-1993. His intention, he has said in private correspondence, was to collapse the distinction between Beckett as the ultimate minimalist or conceptualist and the Joyce of *Finnegans Wake* as the ultimate maximalist— and this is probably why the text has so much Joyce and Beckett in it.

There are moments where *Adjunct* functions as an Object Permanence account book: '300 copies, £324.'³⁹ At times, it is more personal: 'Four bottles of whiskey @ £10.79 + 11 bottles wine @ £2.59 + 2 litres of wine @ 2.99 = £77.63. Talking Mickey Mouse numbers.'⁴⁰ Mickey Mouse numbers are substandard, poorly executed, or amateurish, but the numbers do add up. In what sense, then, are they substandard? The juxtaposition produces in us a need to inquire as to the links between one entry and the next, though the entries were placed together randomly. But there might be a common element to every entry in *Adjunct*, in that it insists on its situatedness, on moments of apparent synchronicity in a lived life, even as that life feels devalued (as the autobiographical and despairing entries about job-hunting imply). At the same time, this refuses to become a transcendental principle of equivalence or meaning. *Adjunct* is an exercise in forcing us to read the text in such a manner that we consider what has gotten into the text and why, and the processes of valorization the author's life has been subject to. In Manson's *Adjunct*, each entry is a glimpse of a thread that can be followed beyond the loom. It is to insist that over a certain period, at a certain time, a certain line came to the writer and was written down between 1994 and 2001, and you, yes you, are reading it here and now in a body and it matters.

Manson's 'The Baffle Stage,' a six-page poem in forty-four rhyming quatrains, was written in the aftermath of the financial crisis in late 2008 and extracts were published in 2009, before being published in full in the collection *Poems of Frank Rupture* with Sancho Panza Press in 2014.⁴¹ This dense piece of light verse meditates on the birth of a lyric 'I,' mixing biological, economic, psychological, pharmaceutical, and economic registers. ('The Baffle Stage's economic language includes 'cut rates,' 'obey the marketplace' and 'crisis of a nation.')⁴² The title of the poem plays with the idea of the Lacanian Mirror stage.⁴³ In replacing 'Mirror' with 'Baffle,' the poem is not only referring to bafflement as confusion, but 'Baffle' as an archaic Scots term which refers to a poor old tired horse.⁴⁴ It is complexly autobiographical

doggerel, delighting in puns and bawdiness. Manson describes it in some remarks delivered in 2013 at the Sheffield Poetry Festival as 'an attempt to write a rhymed satire against the ego,' which he claimed 'failed' because his 'ego got in the way.'⁴⁵ Greg Thomas observes that the poem, and Manson's poetic persona, is 'powered by a veritable dynamo of masochism' which is 'often hilarious.'⁴⁶ Ellen Dillon has described some of her own mathematical explorations of the poem, and while these do not quite resolve into a claim, they give some glimmer of how maths and Manson's work might be explored, and the thrilling and playful ways this poetry prompts a kind of pareidolia in its readers.⁴⁷ Typical of its mix of abjection, far-flung cultural reference, and rigour is the line 'MAOI-ist self denunciation' in the thirty-seventh stanza, referring directly to monoamine oxidase inhibitors, best known as powerful anti-depressants, and obliquely punning on 'Maoist' practices of self-critique.⁴⁸ MAOIs also featuring in *Adjunct*: 'I was prescribed Niamide (an MAOI), a drug that was rarely administered because of the dangers associated with it (especially the well-known cheese effect) and the spectacular side-effects.'⁴⁹ The 'cheese effect' is an acute attack of hypertension (aka high blood pressure) that can occur in a person taking a monoamine oxidase inhibitor (MAOI) drug, caused by an interaction of the MAOI with tyramine in cheese. Other foods and drinks that produce the same effect include pickled herring, yeast extract, and certain red wines. MAOIs block an enzyme known as monoamine oxidase, which breaks down excess tyramine in the body. This 'cheese effect' is also mentioned in the thirty-seventh stanza of 'The Baffle Stage,' and the preceding stanza goes as follows:

ambient faeces in default of me
 defer our fall from the edenic beer gut
 with side effects of mainlined Dairylea
 and Babybels imported through the butt⁵⁰

Here, the poem injects copious amounts of processed cheese into its veins and becomes diarrhoeic. This abject meditation on the effects of an impoverished junk-food diet speaks to working-class poverty in Glasgow.⁵¹ This goes some way towards

showing how closely related the content of 'The Baffle Stage' is to *Adjunct*. But why the turn from a sottisier of justified prose to rhyming quatrains? I will come back to this question in a moment.

We might come at the issue of accounting in 'The Baffle Stage' by asking if the poem has *measure*. This is partly present in its metrical insistence, its iambic pentameter, as well as its rhyming. Vladimir Mayakovsky's 'Conversation With A Tax Collector About Poetry' (1926) posits that rhyme is a promissory-note or bill of exchange:

Suppose
 a line
 ends with the word
 'day,'
 and then,
 repeating the syllables
 in the third line,
 we insert
 something like
 'tarara-boom-de-ay.'
 In your idiom,
 rhyme
 is a bill of exchange
 to be honored in the third line!—
 that's the rule.⁵²

Rhyme is the phonological correlation of different semantic units at different points of a verse. The word at the end of the line is an entry which demands a corresponding entry later on. Rhyme, in this sense, is always double. For Mayakovsky, the very technics of rhyme take the forms of an obligation which can be figured as economic, as credit and debit. Rhyme is a movement between an initial credit followed to a payoff, but also a formal constraint which forms and de-forms the verse. We can see this clearly in the seventeenth stanza:

sir void of funk allotment pinnacle
 denotes a charred bone paradise (bird of)
 the filing cabinet open a cl-
 -eft goading new tsetse to fly our dove⁵³

The strictures of rhyme are painfully apparent here, as in order to rhyme with 'dove,' *bird of paradise* is clumsily inverted, and *cleft* is cut across a line break to rhyme with *pinnacle*. The third line fails to meet the pentameter of the preceding lines, as the fifth stress on 'cl-' in want of a vowel, tips over to the next line, putting the stress-based concept of foot-equivalence (itself an elastic measure) under duress. It is difficult to tell if 'cl-' meets the criteria of being a rhyme, half-rhyme, or even a syllable. It almost breaks the pentameter. In thinking of rhyme as constraint, I am following Andrea Brady's work exploring the long tradition of formal and actual constraint in poetics.⁵⁴ We might also read Manson's rhyming through Keston Sutherland's 'Blocks: form since the crash' lectures, which suggested that there is a link between recent changes in poetic form and the global financial crisis in 2008.⁵⁵ (Brady and Sutherland, as editors of Barque Press, are important publishers of Manson's work.) Sutherland observes that since the crisis, many poets in the UK began to write and publish 'blocks' of text with a justified right-hand margin. Using examples of justified prose in the work of Danny Hayward and Verity Spott, in which meter and rhyme sometimes appear, Sutherland relates this form to how bodies are put under pressure in wage labor, and to what it feels like to be kettled by the police.⁵⁶ It seems to me that in the community of poets Sutherland is discussing, rhyme is frequently a constituent part of the 'block' – I am thinking in particular of the flashes of rhyme in the 'blocks' of *The Odes to TL61P* (2013) and the judgement the pen delivers in Danny Hayward's *Pragmatic Sanction* (2015), but also more shamelessly lineated in a scabrous burst of Verity Spott's deeply satirical 'Hopeless Vibrato.'⁵⁷ In those 'Blocks' lectures, Sutherland also suggested that Beckett's work is an important precursor for this development. If, for Sutherland, these pages of justified prose convey the affect of being constrained and pressured by capital itself, in Manson's poem rhyme is being used to explore the lived constraints of austerity which the financial crisis would be used to justify.

In the twenty-second quatrain of 'The Baffle Stage' Manson writes:

the subprime mammals are your favourite type
 you eat the poor twice and you have them too
 to fund the extension of your phenotype
 there is no point in doing what I do⁵⁸

The first line of this quatrain reworks some lyrics Sparks' 'This Town Ain't Big Enough For Both Of Us' from 1974 (the original lyrics are 'The mammals are your favourite type'), but here the 'you' addressed is the financial class, foisting subprime mortgages onto people with low credit ratings who will therefore be put into debt peonage, or as the poem puts it, eaten *twice* and *had*. A subprime mortgage is a type of mortgage that is normally issued by a lending institution to borrowers with low credit ratings, which were central to the 2008 financial crisis.⁵⁹ In this loans, the borrower has a larger-than-average risk of defaulting, and so they are in fact charged more –you *owe* more money because you *have* less money. This is done to perpetuate the financiers' phenotype, i.e. the composite of a financier's traits, behaviour, and products of behaviour. In the final line here, the poem rounds on itself, completely devaluing what it ('I') does. It is an exercise in self-devaluation, and it sits uneasily next to the previous three lines of the quatrain – uneasily because almost repulsively predictable, the financiers reproducing their genes, and the poem sitting at home, resigned, nihilistic, unsure of itself, and what's worse, flagellating itself. Manson's 'The Baffle Stage' thinks inside of something that hates it, and that something is the economy.

The thirty-first quatrain addresses finance again:

the poem never wanted to mean shit
 the formal backflops were the whole performance
 as if to ask a post-op John Wayne Bobbitt
 to do the hard-on shuffle to finance
 the written word's dysmorphophobia⁶⁰

The second line here insists that the poem's 'formal backflops' (a catachresis of 'back-flip' and therefore a failed attempt to display athletic skill) are all it can do. Perhaps a backflop is the opposite of a belly flop, where your back hits first. John Wayne Bobbitt's wife Lorena Gallo made headlines in 1993 for cutting Bobbitt's dick off with a knife while he slept. Bobbitt's penis was subsequently surgically reattached, and it follows that in the above lines Bobbitt is being asked to do 'the hard-on shuffle' after that operation. The post-op Bobbitt capitalized on his notoriety from tabloid headlines in 1994 by releasing a pornographic movie. To ask the post-op Bobbitt to do a 'hard-on shuffle' is akin to asking the poem to 'mean' something: the poem has been figuratively castrated, even if its phallus has also been figuratively re-attached. If poetry has often been figured as a kind of love-making, this poem has been dampened.⁶¹ The shuffle might imply a form of dance, to a music, perhaps the music of finance. However, finance is also enjambed as a verb across a stanza break, investing in the written word's obsessive fear that it, or any part of it, is repulsive or may become so. If certain poems might be able to buck a critic off themselves, this poem is too tired to do so. Manson's poem is almost directly paraphrased in Franco 'Bifo' Berardi's *The Uprising: On Poetry and Finance* (written in 2011), a text whose major weakness is the absence of any discussion of contemporary poetry. Berardi suggests, like Manson's poem written three years earlier, that meaning is a bit like debt, that shrugging off meaning might be like shrugging off debt:

Poetic language is insolvency in the field of enunciation: it refuses the exaction of a semiotic debt. Deixis (δείξις) acts against the reduction of language to indexicalization and abstract individuation, and the voice acts against the recombinant desensualization of language. Poetic language is the occupation of the space of communication by words which escape the order of exchangeability.⁶²

Writing in the Italian autonomist tradition, Berardi holds that collective cooperation and knowledge (the general intellect) are the current source of value and the new engine of capital accumulation. I think that Berardi over-estimates the importance of both language and poetry in politics, and fails to adequately outline poetry's rela-

tionship to financialization. But it is worth remarking on the conjunction between this moment in Berardi and Manson. In the above, he writes that 'Poetic language is insolvency in the field of enunciation,' which means that in the act of pronouncing words poetic language nonetheless refuses to pay off any 'semiotic debt,' avoiding pointing to a signified. Meaning was, for Beckett, a whole other account book than the said. To fold Beckett's metaphor into the line: the poem has had the debit in the meant account foisted on it. The poem is *insolvent* with regard to meaning. Deixis refers to words and phrases that cannot be fully understood without contextual information – such as *me* or *here* – words that point to something. Berardi in the above wants a return to the body through deixis, to 'sensualization.'

In its own playful way, Manson's poetics subjects itself to the oppressive but hilarious strictures of rhyme to produce a poem which cannot help but be 'insolvent' in terms of what Beckett would figure as the *meant account* or (in the strong form of Beckett's position) the level of allegorical meaning. 'The Baffle Stage' is deictic in manifold ways – in Manson's oeuvre, in its linguistic play, in its repeated insistence on its place in the world as it is currently constituted. When Beckett or Berardi think of meaning as something akin to debt, it veers towards the theoretical rather than the affective. It is also worth noting that 'The Baffle Stage's concern with debt is intimately linked to the poem's other references to excrement, humiliation, and feelings of disgrace and degradation insofar as they are all often linked to the feelings of debtors.⁶³ It leans more heavily towards the affective rather than the theoretical aspects of this claim. In this manner, Manson's *Adjunct* and 'The Baffle Stage' get at the ways on which our ecological and economic relations structure the conditions of our life and poetry.

The poem doesn't want to go on, it is being asked to perform a task it cannot, and it goes on anyway. The meaning of 'The Baffle Stage' is nothing but the ways in which it is forced to dance a shuffle to the rhyme-scheme dictated by the realm of finance and cycles of credit and debt, a-b-a-b, c-d-c-d, and on and on. Many stanzas in 'The Baffle Stage' begin with a 'the' or an 'a' and give a sense that a new sentence begins with a new subject. Some of the grammatical subjects of the stanzas I have quoted include 'the subprime mammals,' 'sir void,' 'the written word's dysmophobia,' and 'ambient faeces.' It is as if the poem has to keep beginning again, starting over

again, resetting after cycling through one two circulations of rhyme, a-b-a-b, start again, a-b-a-b, start again. But towards the end of the poem the stanzas begin to tumble together, becoming longer units linked by verbs.

Knots of owing, meaning, and debt pervade *Adjunct*: 'The world owes the poet nothing and we should not be expected to dig and delve into a rambling discourse searching for some inner meaning.'⁶⁴ The idea that the world does not owe anyone anything, be they child or refugee, is a deeply violent one. This is obviously heavily ironised, but something is happening here in the regularity with which we encounter the figuration of reading and writing in the text and beyond it as giving and owing, credit and debt. Part of the pleasure of 'The Baffle Stage' is this low-brow self-laceration and its nonsense-jokes which rely on common tropes around reading and poetry. Meaning is nothing like debt, meaning is loose and fungible and qualitative, although like debt it *is* something you could be locked up for. 'The Baffle Stage' is an exercise in building up some kind of immunity to just how marginalized and devalued poetry is in our current societal formation by homeopathic self-application. This poem, and its rhyming, models the half-assed shuffle of debt and credit we all do as we move from paycheck to paycheck, job to job. It is emphatically *not* double-entry bookkeeping – rather than things being double here they are cut off and annulled, rather than entries and insides there are exits and surfaces, rather than the retention of books there is a profligate generosity of pamphleteering. Nor is it *balanced*, it is caving in, unable to match external pressure, a slow-motion implosion under external duress. I have been trying to read some of Manson's poetics as an attempt to estrange or highlight or mess with capitalist mediation through focusing on the relationship between his work and accountancy. But perhaps the clearest way to make this point is to tell you the simple fact that if you put any poem into your average Microsoft Excel formula and calculate it, the result is '#VALUE!'

Notes

¹ Andrew Robinson, *Writing and Script: A Very Short Introduction* (Oxford: Oxford University Press, 2009), p. 8; Christopher Nobes, *Accounting: A Very Short Introduction* (Oxford: Oxford University Press, 2014), p. 13.

² Karl Polanyi, 'Socialist Accounting,' trans. Ariane Fischer, David Woodruff, and Johanna Bockman, *Theory and Society* 45 (2016), pp. 398–427: p. 411.

- ³ For example, David Graeber posits a link between violence and quantification, arguing that the imprecise, informal, community-building indebtedness of 'human economies' is only replaced by precise and enforced debts through the (frequently state-sponsored) introduction of violence. David Graeber, *Debt: The first 5,000 years* (New York: Melville House, 2011), p. 14.
- ⁴ W. H. Auden, *Secondary Worlds* (London: Faber, 1968), p. 46.
- ⁵ Samuel Beckett, 'Dante... Bruno. Vico.. Joyce,' *Disjecta: Miscellaneous writings and a dramatic fragment*, ed. Ruby Cohn (New York: Grove, 1984), pp. 19–33: p. 19.
- ⁶ James A. Aho, 'Rhetoric and the Invention of Double Entry Bookkeeping,' *Rhetorica: A Journal of the History of Rhetoric* 3.1 (1985), pp. 21–43: p. 40.
- ⁷ Samuel Beckett, 'An Imaginative Work!,' *Disjecta: Miscellaneous writings and a dramatic fragment*, ed. Ruby Cohn (New York: Grove, 1984), pp. 89–90: p. 90. See Jack Butler Yeats, *The Amaranthers* (London: William Heinemann, 1936).
- ⁸ Roland Barthes, 'The Reality Effect,' *The Rustle of Language*, trans. R. Howard (Berkeley, CA: University of California Press, 1989), pp. 141–8.
- ⁹ Samuel Beckett, 'Dante... Bruno. Vico.. Joyce,' *Disjecta: Miscellaneous writings and a dramatic fragment*, ed. Ruby Cohn (New York: Grove, 1984), pp. 19–33: p. 27.
- ¹⁰ Samuel Beckett, 'An Imaginative Work!,' p. 90.
- ¹¹ Samuel Beckett, 'An Imaginative Work!,' p. 90.
- ¹² Marius Buning, 'Allegory's Double Bookkeeping: the case of Samuel Beckett,' *Samuel Beckett Today/ Aujourd'hui* 1 (1992), pp. 69–78: p. 73.
- ¹³ John Lancaster's Preface suggests, echoing Werner Sombart, that double-entry bookkeeping is an important foundation for capitalism's condition of possibility. John Lancaster, 'Foreword', B. S. Johnson, *Christy Malry's Own Double-Entry* (London: Picador, 2001), pp. 1–6: p. 4. Cf. 'Man kann schlechthin Kapitalismus ohne doppelte Buchhaltung nicht denken.' Werner Sombart, *Der Modern Kapitalismus* (München, Leipzig: Duncker and Humboldt, 1924 [1916]) p. 118. Or, to put it in a different way: 'Where is the line between sound accounting practices and unsound corporate finance?' Ida Borjel, *Miximum Ca'canny: The Sabotage Manuals*, trans. Jennifer Hayashida (Los Angeles, CA: Commune Editions, 2016), p. 69.
- ¹⁴ Johnson, *Christy Malry's Own Double-Entry*, p. 33, p. 70.
- ¹⁵ Johnson, *Christy Malry's Own Double-Entry*, p. 129, p. 151.
- ¹⁶ Samuel Beckett, 'An Imaginative Work!,' p. 89.
- ¹⁷ Marius Buning, 'Allegory's Double Bookkeeping', p. 69.
- ¹⁸ *A History of Accountancy and Accountants*, ed. and partly written by Richard Brown (Washington, DC: Beard Books, 2003 [1909]), p. 207.
- ¹⁹ *A History of Accountancy and Accountants*, p. 210. R.W. Perks, *Accounting and Society* (London: Chapman & Hall, 1993), p. 16.
- ²⁰ See Raj Patel and Jason W. Moore, *A History of the World in Seven Cheap Things: A Guide to Capitalism, Nature, and the Future of the Planet* (London: Verso, 2018), p. 21.
- ²¹ Peter Manson, *Adjunct: an Undigest* (Brighton: Barque, 2009 [2001]), p. 17, p. 45, p. 74, p. 89.
- ²² Peter Manson, 'An essay on poetry and language: Let it Be,' <https://petermanson.wordpress.com/prose/an-essay-on-poetry-and-language/>. This review first appeared in issue 31 of *Northwords* magazine.
- ²³ Tom Betteridge, 'Surface and disclosure in the poetry of Peter Manson,' *Journal of British and Irish Innovative Poetry* (2016), pp. 1–21: p. 7.
- ²⁴ See *OED*, entry n.9. A.
- ²⁵ Craig Dworkin, 'Poetry Without Organs,' *Complicities: British Poetry 1945–2007*, ed. Robin Purves & Sam Ladkin (Prague: Litteraria Pragensia, 2007), pp. 168–193: p. 174. Manson, *Adjunct*, p. 27, p. 32, p. 40, p. 60, p. 65, p. 81, p. 86, p. 90, p. 94, p. 100, p. 101.

- ²⁶ Manson, *Adjunct*, p. 91.
- ²⁷ Manson, *Adjunct*, p. 34, p. 53, p. 62, p. 70, p. 85, p. 87, p. 88, p. 89, p. 98.
- ²⁸ Manson, *Adjunct*, p. 61.
- ²⁹ Manson, *Adjunct*, p. 53.
- ³⁰ Dworkin, 'Poetry Without Organs,' pp. 188–9.
- ³¹ Dworkin, 'Poetry Without Organs,' p. 187.
- ³² Manson, *Adjunct*, p. 18.
- ³³ Manson, *Adjunct*, p. 39.
- ³⁴ Manson, *Adjunct*, p. 94.
- ³⁵ Compare another entry which takes the same form: 'Actually, you can have too many experiences.' Manson, *Adjunct*, p. 17.
- ³⁶ For example: 'Silliman's Tjanting says it's like watching a linear fractal ramify'; 'In this thesis, it is observed that the Holy Quran is full of knowledge on these topics which the thesis contains'; 'My main argument is that you are an abomination.' Manson, *Adjunct*, p. 95, p. 92, p. 31.
- ³⁷ On 1st February 1929, Ezra Pound wrote to Charles Henri Ford, an American writer and artist best known for editing the New York Surrealist magazine *View* from 1940 to 1947, offering advice on making a magazine, and said this about the sottisier: 'You shd. look at all the other poetry reviews and attack idiocy when it appears in them. The simplest and briefest form of attack is by a sottisier. As has been done by *Mercure de France*, *New Age*, *Egoist* and *Am. Mercury*. The only thing is that instead of Mencken's "Americana" you shd. run sottisier confined to literary criticism. It is no longer my place to point out the idiocies that appear in Poetry, for example. The older boy shd. not stick pins into the younger. It is courageous of the young to stick pins into the pompous. Make your sottisier from Poetry and the main literary reviews, Sunday supplements, etc. These sottisiers are often the first parts of a live mag that people read. Let everyone collect 'em.' Ezra Pound, *The Selected Letters of Ezra Pound, 1907–1941*, ed. D. D. Paige (New York: New Directions, 1971), p. 224.
- ³⁸ A number of its sources and content situate it in a vein of literary criticism, for example it mentions: 'A letter-card from Beckett to Joyce, giving a text in Greek which Joyce seems not to have used in the composition of *Finnegans Wake*.' Manson, *Adjunct*, p. 29.
- ³⁹ Manson, *Adjunct*, p. 84.
- ⁴⁰ Manson, *Adjunct*, p. 84.
- ⁴¹ See Peter Manson, 'From "The Baffle Stage,"' *Poetry Salzburg Review* 15 (2009), pp. 108–110; 'Two extracts from "The Baffle Stage,"' *past simple* 6 (2009), <http://www.pastsimple.org/ps6pmanson.html>; '(from) The Baffle Stage,' *Spine* 1.4 (2009), <https://web.archive.org/web/20101201021245/http://www.spinewriters.com/volume-one-issue-four/peter-manson/>.
- ⁴² Manson, *Poems of Frank Rupture*, p. 2, p. 4., p. 7.
- ⁴³ The mirror stage is the period when infants recognize themselves in a mirror or other symbolic contraption which induces apperception. It is a transformation induced by an identification with an image. Jacques Lacan, 'The Mirror Stage as Formative of the *I* Function as Revealed in Psychoanalytic Experience,' *Écrits*, trans. Bruce Fink, in collaboration with H  lo  se Fink and Russell Grigg (New York, NY: W. W. Norton, 2006), pp.75–81: p. 76. Lacan also notes that the '*mirror stage* is a drama whose internal pressure pushes precipitously from insufficiency to anticipation [...] This fragmented body [...] is regularly manifested in dreams when the movement of the analysis encounters a certain level of aggressive disintegration in the individual.' Jacques Lacan, *  crits*, p. 78. For a fuller understanding of Manson's engagement with Lacan, see Robin Purves, 'A Distraction, during Peter Manson,' written for *unAmerican Activities* #6 (25th May 2014), a poetry reading featuring Peter Manson and Susan Howe held simultaneously in London and New York. In it, Purves points out that for Manson the conun-

drum or inadequacy of Lacan's theory is how a blind infant could still form an ego.

- ⁴⁴ In 1639 de Gray writes of 'lades and Baffles, unuseful and unprofitable.' Thomas de Gray, *The compleat horseman and expert ferrier* (London: T. Harper, 1639), p. 5. The title might be glossed as the stage at which one is useless or unprofitable, or the self-perception induced by being useless and unprofitable (*OED*, n. 2).
- ⁴⁵ <https://sheffieldpoetryfestival.wordpress.com/blog/peter-manson-the-baffle-stage/>.
- ⁴⁶ Greg Thomas, *Hix Eros* 6 (2015), pp. 55–9: p. 56.
- ⁴⁷ Ellen Dillon, 'Stages of baffle (meant for reading),' 2017. These are remarks on 'The Baffle Stage' delivered at a reading in 2017 in Southampton.
- ⁴⁸ Manson, *Poems of Frank Rupture*, p. 7. These exercises in self-denunciation were restarted by Xi Jinping in late 2013. Cary Huang, 'Xi Jinping oversees self-criticism sessions in Hebei,' *South China Morning Post* 26 September, 2013.
- ⁴⁹ Manson, *Adjunct*, p. 14.
- ⁵⁰ Manson, *Poems of Frank Rupture*, p. 7.
- ⁵¹ Laura Waddell, 'The Pleasure Button,' *Know Your Place: Essays on the working class by the working class*, ed. Nathan Connolly (Liverpool: Dead Ink, 2017), pp. 22–32. See also 'Pot noodle down to 69p' and 'Diarrhoea smells of Lilt.' Manson, *Adjunct*, p. 11, p. 52.
- ⁵² Vladimir Mayakovsky, *Volodya: Selected Poems*, ed. Rosy Carrick (London: Enitharmon, 2015), p. 178.
- ⁵³ Manson, *Poems of Frank Rupture*, p. 4.
- ⁵⁴ Andrea Brady, 'The Determination of love,' *Journal of the British Academy* 5 (2017), pp. 271–308.
- ⁵⁵ Keston Sutherland and John Tamplin, 'Transcription of a conversation in Princeton, U.S.A., 7th December 2015,' *Blackbox Manifold* 17 (2016), <http://www.manifold.group.shef.ac.uk/issue17/KestonSutherlandJohnTamplinBM17.html>. Cf. Keston Sutherland, 'Blocks: form since the crisis,' at the Organism for Poetic Research, NYU, 13/11/15, <https://archive.org/details/BlocksSeminarAtNYU-13November2015>; Keston Sutherland, 'Blocks: form since the crisis,' at The University of Chicago, 19/11/15, <https://www.youtube.com/watch?v=6XCKfXsOn0Y>.
- ⁵⁶ For another poetic exploration of this particular constraint, see Ollie Evan's *Kettles* (London: Veer, 2013).
- ⁵⁷ Keston Sutherland, *Poetical Works 1999–2015* (London: Enitharmon Press, 2015), pp. 293–367, for example p.308; Danny Hayward, *Pragmatic Sanction* (Cambridge: Materials, 2015), unpaginated; Verity Spott, 'Hopeless Vibrato,' *erotoplasty* 3 (2019), pp.97–113, esp. p. 103.
- ⁵⁸ Manson, *Poems of Frank Rupture*, p. 5.
- ⁵⁹ John V. Duca, 'Subprime Mortgage Crisis,' *Federal Reserve History*, 23rd Nov. 2013, https://www.federalreservehistory.org/essays/subprime_mortgage_crisis.
- ⁶⁰ Manson, *Poems of Frank Rupture*, p. 6.
- ⁶¹ See Brady, 'The Determination of love,' p. 286. For a discussion of lowbrow humour and a reading of *John Wayne Bobbitt: Uncut* as both humiliation and a physical threat to men, see Constance Penley, 'Crackers and Whackers: The White Trashing of Porn,' *Porn Studies*, ed. Linda Williams (Durham, NC: Duke University Press, 2004), pp. 309–31: pp. 326–8. Phalluses and castration appear relatively frequently in Manson's poetry. In 'Neither Waving Nor Drowning,' a poem about looking at semen through a microscope, some lines across a stanza break run thus: 'cut off like a cock//le picker as spring tide.' Peter Manson, *For the Good of Liars* (London: Barque, 2006), p. 64. Here, a reference to castration morphs into an allusion to the Morecambe cockle picking disaster, where 21 illegal Chinese immigrants drowned picking cockles. See Joe Boyle 'Death in a cold, strange land,' *BBC News*, 24 March 2006. This concern with removing a phallus is also relevant to Callie Gardner's discussion of the yoni and the 'gladdened idler' who is 'Eliding a lingam,' or avoiding a phallus, in the poem 'Geraldine Monk.' See Manson, *Factitious Airts* (Glasgow: Zarf Editions, 2016), p. 11.

⁶² Franco 'Bifo' Berardi, *The Uprising: On Poetry and Finance* (Los Angeles, CA: Semiotext(e), 2012), p. 22.

⁶³ Graeber, *Debt*, p. 13.

⁶⁴ Manson, *Adjunct*, p. 25.

Competing Interests

The author has no competing interests to declare.

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