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A critical accounting project for Latin America? Objects of knowledge or ways of knowing

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ABSTRACT

This article explores the basis of a critical accounting project in Latin America and suggests a critique inspired by the decolonial project to reinvigorate critical accounting. The paper draws on Santos' (2009) sociology of absences to explore the epistemic assumptions present in interpretive and critical accounting studies focusing on Latin America to achieve these aims. The analysis reveals that the critical accounting studies analyzed often mobilize Anglo-Euro-Centric logics that limit the ability of Latin America to think itself and impede the dialogue on equal terms between contemporaries, as suggested by the decolonial project. The paper presents avenues for critical accounting research in Latin America, assessing the effects of the Anglo-European institutionalization of modes of doing research for Latin America and calling for authenticity, more attention to the existence of alternative ways of knowing in the global South and for the creation of protected spaces that care for those alternatives and grant an equal exchange of ideas.

“Es comprensible que insistan en medirnos con la misma vara con que se miden a sí mismos, sin recordar que los estragos de la vida no son iguales para todos, y que la búsqueda de la identidad propia es tan ardua y sangrienta para nosotros como lo fue para ellos. La interpretación de nuestra realidad con esquemas ajenos sólo contribuye a hacernos cada vez más desconocidos, cada vez menos libres, cada vez más solitarios”.

Gabriel García Márquez, *Discurso de aceptación del premio Nobel*.

“La libre emisión del pensamiento es un problema importante, pero secundario, y supeditado al nuestro, que es el de la libertad del pensamiento mismo. Por de pronto, nosotros nos preguntamos si el pensamiento, nuestro pensamiento, el de cada uno de nosotros, puede producirse con entera libertad, independientemente de que, luego, se nos permita o no emitirlo. Digámoslo retóricamente: ¿De qué nos serviría la libre emisión de un pensamiento esclavo?”.

Antonio Machado, *Juan de Mairena*.

1. Introduction

The critical project in accounting research aims to explain and critique the implications of accounting in the domination conflicts and systems that prevent the full development of human potentialities and aspirations (Chua, 1986; Dillard, 1991). It also intends to

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propose transformations in social democratic institutions which transcend the market (Cooper & Sherer, 1984; Dillard & Vinnari, 2017; Roslender, 2018) and facilitate emancipation (Gallhofer & Haslam, 2019).

Latin America has been and continues to be the stage for theoretical and practical debates on capitalism, socialism, colonialism, the fight against inequality, the struggle of the indigenous communities and farmers devoid of land, the reaffirmation of 'Southern' worldviews, the defense of vernacular knowledge and the various environmental conflicts (Arsel, Hogenboom, & Pellegrini, 2015; Dussel & Ibarra-Colado, 2006; Dussel, 2003; Gómez-Villegas, 2021; Misoczky, 2011). But this exuberant Latin American social reality does not translate into *international* critical academic debates on accounting.¹ This concern is not just valid for Latin America but also for countries of the global South (Cooper, 2018; Hopper, Lassou, & Soobaroyen, 2017). The silence of Latin American critical accounting is not, first and foremost, a quantitative matter. It has been argued that using the English language to evaluate and communicate research marginalizes the perspectives articulated in other languages (Andrew, Cooper, & Gendron, 2020; Kamla & Komori, 2018). Language is not just a technical matter but a way of discarding contextual knowledge (Evans & Kamla, 2018). As Spanish writer Antonio Machado famously said (see the epigraph of this paper), freedom of speech is a significant problem but secondary and subordinated to freedom of thought. Therefore, notwithstanding the importance of the obstacles created by language, this paper is more interested in exploring the impediments to the development of original and critical ways of thinking and knowing accounting in Latin America, something that can be useful to thinking the critical accounting project in the global South.

The accounting academia in Latin America has indeed been conquering local and regional spaces for discussion in workshops, conferences, and academic journals (Barrios, Fuquene, & Lemos, 2010; Riccio, Carastan, & Sakata, 1999; Saavedra & Saavedra, 2015). However, as with critical scholarship in management studies (Ibarra-Colado, 2006; Ibarra-Colado, Faria, & Guedes, 2010), there seems to be a limited production of original critical accounting research in this region. At the same time, there is an attitude of resistance in the Latin American accounting research community, which remains skeptical about the value of international accounting research for the understanding and transformation of their realities (see for critical theory Fals Borda & Mora-Osejo, 2004; see also Boussebaa & Brown, 2017, for the case of France). The limited production of original ideas could have an origin in what Ibarra-Colado (2006) describes for organization studies as a renewed colonization, by which Latin American scholars "trying to make a name for themselves in 'international networks'" (p. 471) uncritically absorb the "know-how of being an academic" (p. 471), including the theories, the culture (e.g., the publish or perish culture) and the language from the Anglo-Euro-Centric² perspective. Ibarra-Colado (2006) expressed the uncomfortable sense created by the need to "speak the Centre's language, use its concepts, discuss its agendas and conform to the stereotype of the 'imperfect South' while keeping 'a polite silence' on the real causes of your problems" (p. 471).

The motivation of this paper is the risk that an opening of the Latin American critical accounting research communities would lead to a renewed colonization. In this regard, initiatives to stimulate critical research in Latin America, such as the establishment of networks and *ambassadors* (Critical Perspectives on Accounting, 2018) or *protecting* the diversity of critical accounting research conducted in Spanish (Husillos & Larrinaga, 2019), could risk reproducing the subordination of Latin American accounting problems, knowledge, subjectivities, and agendas (Ibarra-Colado, 2006; Mignolo & Walsh, 2018). Those initiatives could be seen, on the one hand, as empowering the local production of knowledge, creating platforms for dialogue between contemporaries, and enriching the critical accounting project by incorporating the perspectives of the South. On the other hand, those actions could be read (something that requires critical and reflexive analysis) as a colonialist belief that Latin America is incapable of thinking itself and its researchers need to be educated from the outside or pushed toward academic *development*. Latin America is but an object of study to validate theories constructed to critically explore and explain metropolitan societies (Ibarra-Colado, 2006).

The authors of this paper are committed to (and participate) in different initiatives intended to create academic spaces at the international level for a Latin American critical perspective on accounting. In this regard, and considering the objections outlined in the previous paragraphs (as well as our own lived academic experience), in this paper, we intend to explore the basis of a critical accounting project in Latin America, drawing on decoloniality (Mignolo & Walsh, 2018; Quijano, 2000; Santos, 2014). By way of the empirical research in this paper, we explore how alternative forms of knowledge are produced as nonexistent. As a research method, we use the five logics of the sociology of absences developed by Santos (2014) in a hermeneutical procedure applied with the assistance of five significant articles on Latin America published in interdisciplinary accounting journals. In the analysis, we follow what Mignolo and Walsh (2018) call *border thinking*, i.e., it is important not only to change the content but also the terms of the conversation. Research involves explicit or implicit theoretical and referential choices, premises, and ways of seeing the world ingrained in a specific perspective. However, every perspective is incomplete, requiring the dialogue with other perspectives, in what Santos (2014, p. 91) calls *diatopical* hermeneutics. With this spirit, we mobilize those five articles in the analysis. We are aware that those five articles have their objectives and were not originally conceived and executed with a decolonial perspective. In this regard, it is crucial to bear in mind that the target of this analysis is not those five articles. This analysis targets the terms of the Anglo-Euro-Centric conversation taking place in business education and doctoral programs, in editorial letters and review reports produced by journals, and in conference presentations. We decided to rely on published articles to substantiate the analysis in representative critical and

¹ As an indication of this lack of translation, we searched articles published between 2000 and 2017 in Accounting, Auditing and Accountability Journal, Accounting Forum, Accounting History, Accounting, Organizations and Society, Critical Perspectives on Accounting and Journal of Accounting and Organizational Change and found that only 12 out of 3,675 articles were published by at least one author affiliated to a Latin American university.

² Note that the term Anglo-Euro-Centric is used in this paper in the sense given to it by the authors we are following (Santos, Ibarra-Colado), i.e. the Anglo or European perspective does not fit with the geographical notion of Europe, but with the cognitive and epistemic forms of coloniality that have an European origin. We follow the term Anglo-Euro-Centric, coined by Ibarra-Colado (2006).

interdisciplinary literature concerned with Latin American accounting practices and ideas.

The contribution of this paper lies in the introduction of a decolonial perspective (Sauerbronn, Ayres, da Silva, & Lourenço, 2021) that seeks to both empower the South and revitalize the critical accounting project. An empowered critical accounting project in Latin America and other peripheral regions in the current global order is only possible by critically analyzing and discussing metropolitan forms of knowledge rather than through their uncritical adoption, including the paradoxical uncritical assimilation of Anglo-European critical theories (Gómez & Ospina, 2009; Ibarra-Colado et al., 2010; Ibarra-Colado, 2006). The perspectives inspiring this paper do not just seek to empower the South but could contribute to reinvigorating the entire critical accounting project. Santos (2013, 2014) contends that all perspectives are incomplete. To maximize the awareness of this incompleteness and to benefit from the forms of knowledge of other cultures, they need to engage in a dialogue on equal terms. This paper argues that the critical accounting project is no exception and will benefit from what decolonial authors call the provincialization of the Anglo-Euro-Centric perspective (Ibarra-Colado et al., 2010; Ibarra-Colado, 2006; Mignolo & Walsh, 2018; Quijano, 2000). It is not our intention to deny the importance of the genuine interest of critical scholars in developing the conversation with Latin America. However, this paper makes visible how the Anglo-Euro-Centric academic canon, even in the critical accounting literature, may result in what Santos calls *epistemicide*. As Broadbent and Laughlin (2018) put it: "...whilst colonization may be imposed, the colonizers may well have a positive intention – leaving open whether this is misguided or not – to achieve what they see as a positive outcome" (p. 205). This paper illustrates how decoloniality can strengthen the critical accounting project by critically inspecting the risk of reproducing the coloniality of knowledge and creating the conditions of possibility for a critical accounting project in Latin America that allows the emergence of vital experiences and forms of knowing that promote justice and emancipation.

The remainder of this document is structured as follows. Section two presents the theoretical perspective that informs the study, based on the Modernity/Coloniality collective and the proposal of transgressive sociology. It also develops some conceptual categories of the sociology of absences that are mobilized to analyze the production of the nonexistence of Latin American experiences and practices. Section three outlines the analysis method. The fourth section presents the results of a dialogue between the logics of nonexistence and five articles published in critical and interdisciplinary journals. Finally, the fifth section offers some concluding comments and sets the challenges of a critical accounting research project for Latin America.

2. The decolonial project and transgressive sociology

Since the 1990s, various social movements in Latin America, such as the Zapatista army in Mexico, the landless farmers in Brazil and Colombia, the *piqueteros* in Argentina, the fight against water privatization and the coca movement in Bolivia, indigenous struggles, as well as the defense of ethnical and sexual minorities human rights, coalesced into different debates (e.g., the World Social Forum) about the limits of current critical theories to understand and intervene in the realities of the global South (Bhambra & Santos, 2017; Dussel & Ibarra-Colado, 2006; Castro-Gómez & Grosfoguel, 2007). The Modernity/Coloniality collective emerged in this context, including thinkers from various disciplines who intend to think critically about Latin America. We can trace the intellectual roots of this collective to dependency theory (in authors such as Aníbal Quijano), liberation theology (Enrique Dussel), world-systems theory (Immanuel Wallerstein), critical sociology (Edgardo Lander and Walter Mignolo), and postcolonial studies (Ramón Grosfoguel, Arturo Escobar and Santiago Castro-Gómez), among others. Although these authors often publish in Spanish, special issues in journals such as *Cultural Studies* (Mignolo, 2007), *Organization* (Ibarra-Colado, 2006), or *Sociology* (Bhambra & Santos, 2017) have been nurtured by those ideas. Those ideas have also been explored by Sauerbronn et al. (2021) in the context of accounting. The decolonial project of the Modernity/Coloniality collective has two essential foundations: an evolution from postcolonialism to decoloniality (Sauerbronn et al., 2021) and the discontent with Anglo-Euro-Centric critical theory.

The first and crucial foundation of the decolonial project is an understanding of European colonization that straddles political and military domination and cognitive and epistemic subalternity. The political-administrative and military decolonization does not necessarily result in cognitive *decoloniality* (Escobar, 2013; Grosfoguel, 2007; Mignolo, 2007). As Quijano (2007) put it, coloniality "is still the most general form of domination (...) once colonialism as an explicit political order was destroyed" (p. 170). Likewise, Mignolo and Walsh (2018) contend that despite decolonization, "coloniality of knowledge remained in place (...) by means (...) of institutions like universities, museums, convents, and monasteries" (p. 124). There are obvious points of connection with the postcolonial perspective (Fanon, 2016; Said, 1993; Spivak, 1999). The decolonial project would emphasize that, unlike the more recent colonization/decolonization processes addressed by postcolonialism in African and Asian countries, Latin American colonization is intertwined with the origins of modernity. In this regard, Latin America provides a singular perspective on how coloniality persists in the forms of knowledge and thinking imposed by modern science, limiting the capacity to recognize, explain, and understand other realities (Castro-Gómez, 2004; Dussel, 2003; Grosfoguel, 2007; Mignolo, 2007; Quijano, 2000, 2007; Santos, 2013, 2014).

The conquest of Latin America in the 16th century not only implied force and violence, but it also consisted in the "cultural repression and the massive genocide [that] together turned the previous high cultures of America into illiterate, peasant subcultures condemned to orality" (Quijano, 2007, p. 170). Santos (2013; 2014) uses *epistemicide* to refer to the systematic destruction and negation of other forms of experience and knowledge (see also Sauerbronn et al., 2021). The 1562 *auto de fé* in Maní (Yucatán, Mexico) stands out as the archetype of the *epistemicide* of American cultures, by which the Spanish Inquisition led to burn several Mayan codices that revealed the advanced knowledge of the native communities about literature, calculus, astronomy, and agriculture (Timmer, 1997).

The second foundation of the decolonial project is the discontent with the capacity of Anglo-European critical social theory to conceive and promote emancipation in the Global South (Maffesoli, 2012; Santos, 2009). The Modernity/Coloniality collective draws attention to the inherent limitations caused by the epistemological assumptions of Anglo-Euro-Centric social theory to empower the

South. On the one hand, Anglo-Euro-Centric critical theories seem to be impotent regarding contemporary challenges, from globalization to the ecological crisis, and dissenting voices are rising not only in the colonies but also in the metropolis (Mignolo & Walsh, 2018; Santos, 2013; 2014). On the other hand, the history of the North created the conditions of possibility for those critical theories, where the agents called to promote social change are the proletariat, the labor unions, the parties, the university students, the citizens of the metropolis, or, ultimately, the modern subject, the “white, rational and cultured man” (Mignolo, 2007; p. 157), which is at odds with the reality of Latin American and the global South (Connell & Dados, 2014). Furthermore, critical theories are essentially modern (or postmodern) and, as a cultural, social, and political project, modernity is inseparable from European colonization (Castro-Gómez & Grosfoguel, 2007). Consequently, the decolonial project disapproves of Latin American scholars’ mechanical adoption of Anglo-European critical theories to explain their reality (Connell & Dados, 2014; Wallerstein, 2006). Instead, Santos (2013; 2014) proposes transgressive sociology and sociology of absences, which provide the theoretical framing of this article.

2.1. Transgressive sociology

A critique of the Anglo-Euro-Centric perspective provides the basis for transgressive sociology. Quijano (2000) describes this perspective as informed by dualism and linear evolutionism. On the one hand, it is dualistic because it naturalizes cultural differences with the help of racial classifications, whereby colonized peoples are produced as inferior. On the other hand, a distorted linear, one-directional notion of progress allows classifying the non-Europeans in the past. The hierarchization of knowledge produced by dualism and linear evolutionism is manifest, following Quijano (2000), in the classical distinction between subjects and objects of knowledge in anthropology (the primitive communities, the savage), sociology, political science, and economics (developing countries, third world countries), expressing a set of segregating and hierarchizing contrasts that transform coexisting individuals in non-contemporaries. These classifications are not mere descriptions of material phenomena or structures but result in the normalization of forms of interpreting and understanding, ultimately bringing about the coloniality of knowledge.

Santos (2013; 2014) outlines a transgressive social theory to identify roads to undo the coloniality of knowledge and bring about decoloniality (see also Ibarra-Colado, 2006; Mignolo & Walsh, 2018; Quijano, 2000). Transgressive sociology seeks cognitive justice and epistemic equality to create the conditions of possibility for an authentic understanding of the world and, finally, the emancipation from domination and subalternity. Transgressive sociology could resonate with the call for more dialogic forms of accounting recognizing differences made, for example, by Brown (2009). However, what transgressive sociology contributes to accounting is a critique of the universal pretense of modern critical theory, drawing attention to its Anglo-Euro-Centric nature/origin (Santos, 2014). Therefore, these authors seek to provincialize Europe, i.e., demonstrate the limitations, partiality, and non-universality of Anglo-Euro-Centric knowledge (Chakrabarty, 2000).

Santos’ (2009, 2013, 2014) transgressive sociology comprises absences and emergences. On the one hand, Santos proposes a sociology of absences that transforms absent experiences into “alternative to hegemonic experience (...) an object of political dispute”, evidencing that those absences are a “waste of social experience” (2014, p. 174). Santos contends that the modern Anglo-Euro-Centric *reason* that has dominated in the last two hundred years claims to be the only form of rationality and, therefore, is not concerned with other forms of rationality (or, at most, it transforms those rationalities into raw material for science, e.g., anthropology).

On the other hand, the sociology of emergences replaces “the emptiness of the future (according to linear time) with a future of plural and concrete possibilities, utopian and realist at one and the same time and constructed in the present by means of activities of care” (Santos, 2014, p. 182). The sociology of emergences is interested in constructing a plural future, making the present richer and wider by recognizing and taking care of the diversity and multiplicity of social practices and experiences that have been disqualified under the exclusive credibility of Anglo-Euro-Centric knowledge and practices. But to expand the present transgressive sociology needs to start by transforming absent experiences and knowledge into alternatives. This is what the sociology of absences does, i.e., the focus of our analysis.

2.2. Sociology of absences

The sociology of absences is interested in showing how alternative ways of knowing are absent. According to Santos, “nonexistence is produced whenever a certain entity is disqualified and rendered invisible, unintelligible, or irreversibly discardable” (2014, p. 172), noting “that what does not exist is actively produced as nonexistent” (Santos, 2013, p. 24). Its ambition is more broadly connected with the decolonial project to “denounce the suppression of knowledge carried out during the last two centuries by the dominant epistemological norm” (Santos & Meneses, 2014, p. 5) to bring about the liberation of knowledge and the liberation from the subalternities established and reproduced by knowledge (Mignolo & Walsh, 2018).

Santos (2014) distinguishes five logics by which nonexistence is produced. Those logics feed each other, and their force is explained not only by the external colonial imposition but also by internal coloniality, i.e., their internalization and normalization in modes of thinking and individual subjectivities in the global South.

The first logic of production of nonexistence is that of the ignorant or uncultured, based on the consideration of “modern science and high culture” (Santos, 2014, p. 172) as the hallmark of rationality and legitimate knowledge. Any form of knowledge that fails to follow the canon of the Anglo-Euro-Centric perspective is questioned and not considered *credible* (Escobar, 2013; Quijano, 2007). According to Santos (2009, 2013, 2014), this is the most robust mode by which nonexistence is produced. While the metropolis has actual knowledge, the colony emits “beliefs, opinions, intuitions, and subjective understandings, which, at the most, may become objects or raw materials for scientific inquiry” (Santos, 2014, p. 120).

Second, the logic deriving from the monoculture of linear time (*prolepsis*) produces the residual, the primitive, the obsolete, and the

underdeveloped. Consistent with modernity, time is contemplated as teleologically aimed toward progress and development, following a path from savagery to civilization. The Anglo-Euro-Centric perspective is on the side of civilization, which becomes an aspiration of the colonized (Quijano, 2007). This logic “fails to recognize the possible different ways of being contemporaneous” (Santos, 2014, p. 173), producing their nonexistence by affirming their non-contemporaneity.

Third, the logic supported by what Santos (2014) calls the naturalization of differences produces the inferior. For Quijano (2000), racial classifications, inherent to colonization and coloniality, make the colonized peoples inferior. The dualism by which the Anglo-Euro-Centric culture naturalizes the distinction between the superior and the inferior, the strong and the weak, is extended to sexual, racial, and cultural classifications (Mignolo, 2007; Quijano, 2000).

Fourth, the logic of the dominant scale produces the local, the particular among the two dominant scales established by modernity (Santos, 2014). The universal is the abstraction that eliminates the particularities or the contextual specificities and claims to produce credible knowledge materialized in laws (Castro-Gómez, 2004; Escobar, 2013) that do not vary in space, purporting to create science. Diversity in knowledge, experience, and practices must be denied for the sake of the universal. Thus, the local is constructed as a particularity, a vernacular expression devoid of the possibility of building credible alternatives. For example, ancestral knowledge and indigenous art can only aspire to vernacular knowledge and folkcraft, unlike modern management, which is universal.

Finally, the productivist logic, based on the monoculture of capitalist productivity (Santos, 2014), produces the unproductive, the sterile. The *raison d'être* of nature and human life is productivity and economic growth, which becomes the unquestionable rational objective of organizing and economic interactions. Therefore, productivity and profitability must always be extended, even at the cost of the material or symbolic destruction of what was previously produced; in contrast, “unpaid labor, plus all other productive activities that guarantee the reproduction and flourishing of personal, family and community life are not considered productive labor” (Santos, 2014, p. 174). Frugality and conviviality (Illich, 2012) are impossible under this logic. Any dissenting form of economic organization (e.g., prestige-oriented economy) is unproductive because it does not conform to the one single rational economic model (Ibarra-Colado, 2006).

In summary, the sociology of absences explores the incompleteness of different cultures intending to generate emancipation from all the forms of epistemic domination and subalternity. The five logics articulated in the sociology of absences are mobilized in this paper to explore how alternative ways of thinking accounting are absent. The paper now outlines the method of analysis and later discusses the insights provided by the sociology of absences in a set of articles published in critical and interdisciplinary journals.

3. Method

To explore the basis of a critical accounting project in Latin America, we draw on the decolonial project, as developed in the previous section. More specifically, we are interested in studying whether and how Latin American forms of knowledge are produced as nonexistent, relying on the five logics identified by Santos (2014): the ignorant, the residual, the inferior, the local, and the nonproductive. These logics are used, following Santos (2014) *diatopical* hermeneutics, which is “based on the idea that all cultures are incomplete” (p. 91), but have the illusion of totality. Accordingly, only the knowledge of another culture can reveal the incompleteness of our own culture. This exercise is essential in decoloniality since, as Mignolo and Walsh (2018) put it, “as long as controversies and interpretations remain within the same rules of the game (the same terms of the conversation), the control of knowledge itself is never called into question” (pp. 149–150).

We conduct this analysis with the assistance of five critical and interdisciplinary articles. Article selection followed five steps. First, we confined the search to articles published between 1997 and 2017. Second, since we intend to reinvigorate the critical accounting project, we focused on the following interdisciplinary accounting journals: *Accounting, Auditing and Accountability Journal*; *Accounting Forum*; *Accounting, Organizations, and Society*; *Advances in Public Interest Accounting*; *Critical Perspectives on Accounting*; and *Journal of Accounting and Organizational Change*. Third, bearing the study’s objective in mind, we narrowed the search to articles whose title, keywords, or abstract include a reference to Latin America or any of the four largest countries of the region in terms of population (Argentina, Brazil, Colombia, and Mexico). This search yielded 19 articles. Fourth, a closer inspection allowed us to refine the list of articles further since four have mainstream approaches, and one just mentions the Gulf of Mexico. The remaining 14 papers cover topics of interest from a decolonial perspective, including local accounting practices that emerged along with social movements and accounting practices imposed by intergovernmental champions of neoliberalism.

Finally, we selected five papers from this group of 14 articles. An examination revealed that 11 articles clustered in three broad research projects. The research project by Neu and colleagues on the imposition of international accounting practices accounted for 6 out of 11 papers. We selected two papers to represent this cluster (Neu et al., 2006, 2008). We chose Bryer (2014) from three articles she published on the *empresas recuperadas* movement in Argentina and Carneiro, Rodrigues, and Craig (2017) from two papers published by Rodrigues and Craig on international accounting and accounting education. Finally, three papers did not cluster in any broader research project. We chose Célérier and Cuenca (2015) among them, a paper that received the Broadbent and Laughlin Emerging Scholar Award at the APIRA 2013 conference. We also sought a broad portrayal of interdisciplinary journals in selecting papers, with the five papers we selected being published in four journals. Beyond project and journal diversity, papers were randomly chosen.

The analysis carried out, based on Santos (2014) *diatopical* hermeneutics, aims to explore whether and how alternative ways of knowing are absent in critical and interdisciplinary accounting research by adopting an Anglo-Euro-Centric perspective. This perspective materializes in how we read, how we think, the questions we ask, and what we share with academic colleagues, as well as in editorial letters, reviewers’ reports, academic appointments, and so many other academic activities. However, the publication is the epitome of intellectual activity, providing a readily available source to assist in this analysis. Consequently, five articles were carefully

selected to represent how the international critical and interdisciplinary literature characterizes Latin America. *Diatopical* hermeneutics changes the *rules of the game* (Mignolo & Walsh, 2018) to decenter the Anglo-European perspective, focusing on the potential alternative forms of knowledge. In this regard, *diatopical* hermeneutics is unfair to each article since it performs a new evaluation altering the objectives of the research reported in those articles. But it is by displaying the distance between both sets of rules that the scope of the critical project is broadened.

More specifically, both authors independently analyzed each article, with the five logics of nonexistence proposed by Santos (2014) in mind. We synthesized each paper's analysis in a memo that we discussed to agree on the final interpretation. Considering the requirements of *diatopical* hermeneutics (Santos, 2014), we think the intellectual and vital experience of both authors is appropriate for border thinking (Mignolo & Walsh, 2018): the first author is an experienced Colombian researcher who completed his doctorate in a Spanish university and holds a profound knowledge not only about Colombia but about a few Latin American countries through readings, academic interactions, and frequent traveling; the second author is a Spaniard who has been visiting South-American universities in the last twenty-five years, developing an interest in the region since he started listening to Víctor Jara's songs as a teenager. We trust that our biographies, together with the reliance on the decolonial project, provide us with the reflexivity required for *diatopical* hermeneutics. Finally, both authors could discuss in the same mother tongue (Spanish), which is paradoxical but facilitated enormously the analysis.

4. Seeing ourselves in the mirror of our masters: Latin America and critical accounting research

We selected five articles concerned with Latin American accounting practices and ideas and published in critical and interdisciplinary journals. All papers but Bryer (2014) are written in collaboration between scholars affiliated with European/Canadian and Latin American universities. Carneiro et al. (2017) explore, from an institutional perspective, the process of IFRS adoption by some countries affiliated with the Group of Latin American Accounting Standards Setters (GLASS). They find countries in different stages of IFRS convergence, something that they attribute, among other factors, to the lack of trained accountants and the influence of taxation. Célérier and Cuenca (2015) explore the emancipatory potential of accountability from a Bourdieusian approach, studying participatory budgeting in Brazil. Bryer (2014) is an ethnography of accounting practices within the broad organizational and social transformations produced after 2001 in the context of *empresas recuperadas* in Argentina. These two papers (Bryer, 2014; Célérier & Cuenca, 2015) study accounting practices in unusual and remarkable settings: the movement of participatory budgeting in Porto Alegre in Brazil and the Argentinian workers' movement that occupied bankrupted companies in the aftermath of the 2001 financial crisis. The two remaining papers (Neu et al., 2006, 2008) study the adoption of accounting and accountability practices encouraged by intergovernmental organizations that promote neoliberal agendas in Latin America. The cases studied focus on development aid projects seeking to transform education systems in different Latin American countries.

All five articles address accounting issues relevant in the Latin American context. They perform field studies and demonstrate a deep knowledge of this region. Except for Carneiro et al. (2017), they have a critical perspective and pay particular attention to the social and political contexts of accounting. The paper now focuses on analyzing the five logics of nonexistence proposed by Santos (2014).

4.1. Production of the ignorant

The first logic by which nonexistence is produced is that of the ignorant, by which the Anglo-Euro-Centric perspective confers rationality, legitimacy, and credibility to knowledge. At the same time, the subalterns can only emit beliefs and intuitions that, at best, can provide empirical knowledge. Four of the analyzed papers are genuinely concerned with how accounting technologies marginalize Latin American perspectives and impose a single view of the center (Neu et al., 2006). They show an appreciation of how Latin American realities tend to be out of the scan of the "existing critical accounting literature, which is characterized by "corporate-centrism" (Célérier & Cuenca, 2015; p. 760), as well as of the Anglo-Euro-Centric structures of knowledge production. Bryer (2014) aims to criticize the notion of accounting uniformity.

However, the analyzed papers' theoretical concern is invariably Anglo-Euro-Centric. The "wider social theories" (Bryer, 2014, p. 95) are restrained to European theories. Carneiro et al. (2017) rely on institutional theory constructs (institutional logics, institutional entrepreneurs, or isomorphism) that have emerged as the orthodoxy in international accounting literature. Other papers draw on what Santos calls the European high culture, represented by French postmodern thinkers (Célérier & Cuenca, 2015; Neu et al., 2006, 2008).

We now explore this logic through the three phases that Santos suggests: omitting local sources of knowledge, focusing on categories signaled as important by the coloniality of knowledge, and, as a result, making local knowledge nonexistent. First, the critical accounting literature examined shows a genuine interest in making Latin American realities visible, which is at odds with the production of the ignorant. Célérier and Cuenca (2015) list a wide array of Latin American authors in their references. Likewise, Neu et al. (2006) and Neu et al. (2008) include local academic sources and Carneiro et al. (2017) offer a study of local accounting practices in Latin America. However, a cursory search reveals the existence of an abundant local literature dealing with IFRS convergence. Considering just one journal, *Contabilidad y Negocios*, edited by the Pontificia Universidad Católica del Perú, one can identify literature on the matter (e.g. Diaz, 2010). In addition, all studies seem to reproduce a hierarchy where Anglo-European sources look more *credible* than local sources. For example, liberation theorist Boff or critical pedagogist Freire are mentioned by reference to Anglo-Saxon critical accounting scholars (Célérier & Cuenca, 2015); official documents from the U.S. government describe Guatemala (Neu et al., 2008); a Western campaign, led by celebrities like Bono, helps discuss external debt (Neu et al., 2006); a document seemingly printed in a copy center in Oldham, the U.K. and a book published in 1988 (before the 2001 Argentinian crisis) describe the *empresas recuperadas*

movement (Bryer, 2014). As a final illustration, Célérier and Cuenca (2015) depict some studies conducted by local researchers (Luciano Fedozzi) and organizations (CIDADE) as *statistics*, making the original interpretations invisible.

Second, the knowledge hierarchy these studies reproduce imposes the topics worthy of investigation. On the one hand, the papers focus on crucial Latin American matters, such as the imposition of a neoliberal agenda through intergovernmental organizations and movements of resistance and participation. There is an acknowledgment of how accounting technologies discard peripheral perspectives. Neu et al. (2006) explain how intergovernmental organizations govern developing countries through information that discards “the perspectives of those in the periphery” (p. 638) and renders “the target population visible, administrable and disciplinable” (p. 653). However, on the other hand, the hierarchy that privileges the Anglo-Euro-Centric knowledge over the periphery leads the papers to inquire into questions that are present in the conversations between international scholars in international journals, i.e., in this hermeneutic circle: accountability (Célérier & Cuenca, 2015), governmentality (Neu et al., 2006), capital and habitus (Neu et al., 2008), labor process (Bryer, 2014) or institutional theory (Carneiro et al., 2017). While critical perspectives are mobilized to appraise global neoliberal agendas and provide alternatives, *diatopical* hermeneutics would call into question the relevance of these conversations for Latin American collective social movements. In other words, while the critical accounting literature might be critically inspecting the enforcement of the global neoliberal order, it might also be collaborating in imposing the Anglo-Euro-Centric perspective without allowing the Latin American perspective to emerge (cf. Connell & Dados, 2014).

Finally, following *diatopical* hermeneutics (Santos, 2013, 2014), we can now change the rules of the game and undo the colonial hierarchy to explore alternative forms of knowledge that are not visible in each of the papers analyzed, a task to which we now turn our attention.

In *empresas recuperadas*, Bryer (2014) found how accounting is a medium that allows identification with profitability. However, a debate about this movement in Argentina, including academic papers (in Spanish), does not focus on the profitability of *empresas recuperadas*. Some Argentinian literature displays alternative interpretations instead, revolving around the notion of *autogestión* (Wyczykier, 2009) and the despair and struggle of workers “left without a source of work” (Deledicque, Félix, & Moser, 2005, p. 51). *Autogestión*, a concept with anarchist/collectivist implications and that does not have a precise translation into English, was vital in the struggle to recover the factories (*empresas recuperadas*).

Célérier and Cuenca (2015) do not ignore local interpretations. They explain how liberation theory or Paulo Freire influenced the understanding of participatory budgeting (the focus of their paper) as a mode of liberation. Further, they recognize the existence of “Eurocentric and neocolonial structures of knowledge” (p. 741) and focus on Bourdieu, who “emphasize[s] the importance of understanding social agents” (p. 741). However, and paradoxically, the interests of the international literature on accountability produce the local understanding of participatory budgeting (e.g., through liberation theology) as “objects or raw material for scientific research” (Santos, 2014, p. 120). In contrast with Bryer (2014), Célérier and Cuenca (2015) do not omit the local interpretation but subordinate it to the Anglo-Euro-Centric perspective in the hierarchy of knowledge, which signals what is relevant about participatory budgeting, producing this social movement as unable to think itself.

Bourdieu is also mobilized to theorize the introduction of accounting and accountability practices in Latin American higher education by Neu et al. (2008). Notions of symbolic capital and habitus provide in the paper an interpretation that fits in the hermeneutic circle of the international accounting literature. The Guatemalan university is “free” (p. 62), the politics “are complex” (p. 62), and the financial and accounting technologies developed by the World Bank and supported by the Ministry of Finance find a niche in the Guatemalan public university by mimetic forces. Such institutions “create the conditions of possibility” (p. 50) for the diffusion of financial and accounting practices. The implications of Latin American violent history are also present in Neu et al. (2008) when they talk about “military capital” (p. 64) and in Neu et al. (2006) with war and displacements.

Alternatively, a different explanation of neoliberalism emerges when violence takes center stage beyond symbolic (Neu et al., 2008) or self-disciplining (Neu et al., 2006) forms of power to physical violence and coercion. As Connell and Dados (2014) put it, at the very same time that Foucault was lecturing about self-governing individuals, Latin America was giving birth to *military* neoliberalism imposed by force. The “U.S. decision in the early 1950s to destroy the constitutional government in Guatemala (...) served as a training ground for subsequent U.S. interventions (...) contributed to the polarization of the region (...) [and] triggered rounds of political terror that would last four decades and leave at least two hundred thousand Guatemalan dead” (Rabe, 2012, p. 36). According to Connell & Dados, the notion that the North conceived neoliberalism and the South merely imported it fits in universalizing models of theory but disregards the importance of violence (as well as land and agriculture) in the genesis of neoliberalism. The linear narrative of neoliberalism diffusion would underplay the role of colonialism and geopolitics. An alternative account of the diffusion of accounting technologies could explain how the history of violence and terror creates a particular *habitus*, (we can call it the *terror habitus*) and a specific disposition to follow recommendations originated in the World Bank (headquartered in Washington, near the U.S. Department of State) and made to the Guatemalan university system.

In sum, the structure of knowledge creates the conditions of possibility for research to explore alternatives and pose questions to Latin American accounting practices that are significant for the international critique of accounting while still producing local mobilizing ideas (*autogestión*), theories (liberation theology) and realities (neoliberalism and violence) subordinate or inexistent.

4.2. Production of the residual

For Quijano (2000), an essential characteristic of Eurocentrism is the distortion by which all non-European variations are temporally relocated in the past. In Santos’ terms, they are non-contemporaneous, primitive forms of knowing that still need to develop and progress towards civilization. The residual, the underdeveloped, is the second logic producing nonexistence.

This description does not conform to some of the papers analyzed. They study accounting practices in remarkable settings (Bryer,

2014; Célérier & Cuenca, 2015). For example, Célérier and Cuenca (2015) underlined the global meaning of participatory budgeting in Brazil and the emancipatory possibilities of accountability practices in this context. However, the narrative of the papers often represents Latin America as obsolete and underdeveloped: except for Bryer (2014), empirical settings consist of programs to implement ideals of modernization materialized in water and sanitation projects³ (Célérier & Cuenca, 2015), the spread of financial practices “in peripheral settings” (Neu et al., 2008, p. 51) or IFRS convergence (Carneiro et al., 2017). Although most papers have a critical perspective about those programs (e.g., Neu et al., 2006 contend that the introduction of new technologies could reproduce the historical dependency of the South nations on the North countries), the naturalization of those differences sometimes transpires in interpretations when the disregard of performance indicators is explained on the grounds of participants’ lack of linguistic capital (Neu et al., 2006) or when the “difficulty in getting interview participants to comment directly and formally on contentious issues” is justified by the “nature of the political structures in that the separation between politicians and the bureaucracy is often nonexistent” (Neu et al., 2006, p. 52).

In sharp contrast to the other papers, the production of the residual is central in Carneiro et al. (2017). They classify countries in “different stages” of IFRS convergence, where the production of accounting numbers for tax authorities and “a lack of trained professional accountants and reliable enforcement systems” (p. 173) are *delaying* IFRS convergence. The rationale of IFRS convergence in Carneiro et al. (2017) conforms to what Mignolo (2007) calls “the modern trap of putting everything in one temporary line, in one highway that is already being patrolled and guarded by gate-keepers making sure that ‘other thoughts’ do not cross the borders” (p. 156). In Carneiro et al. (2017), interviewees are members of an organization (GLASS) set by the IASB to encourage IFRS convergence in Latin America. *Diatopical* hermeneutics would suspect that IFRS might not be meaningful for countries where capital markets account for a minor part of the economic system and explore the national movements of resistance against IFRS and the globalization of the accounting profession (Sarmiento & Muñoz, 2011).

In summary, while the production of the residual is only visible in the margins of the critical papers analyzed, it is predictably central in the less critical reference examined.

4.3. Production of the inferior

The naturalization of modes of distinction producing the inferior is the third logic of nonexistence (Santos, 2014). The naturalization of differences between inferior and superior is produced through racial classifications (Quijano, 2000) and the denial of the geopolitics and the violence that gave rise to coloniality of knowledge (Connell & Dados, 2014; Ibarra-Colado, 2006; Mignolo & Walsh, 2018; Quijano, 2000). In that regard, except for Carneiro et al. (2017), the papers analyzed are certainly not silent about geopolitics and violence. Neu et al. (2006) and Neu et al., (2008) consider how the wars and violence that Latin American countries have suffered in the last decades explain the politics, the priorities of governments, and the material infrastructure. Neu et al. (2006) refer to the Colombian “internal war lasting more than five decades” (p. 643) and to the ensuing “civilian displacement and movement” (p. 654). Célérier and Cuenca (2015) analyze the participatory budgeting movement that emerged from struggles against the Brazilian dictatorship, presenting this movement as strong and arising from liberation movements. Likewise, Bryer (2014) studies a movement in which workers take over the control of the *empresas recuperadas*.

Nevertheless, the focus on research topics associated with the Anglo-Euro-Centric conversation displaces geopolitics and violence to the backdrop in some of those studies. Bryer (2014) is more interested in new organizational identities than in the resistance, struggle, and the collective fight of the workers. An alternative focus on the collective dimension of *autogestión* could provide an alternative understanding of their strategies of resistance. Likewise, for Neu et al. (2006), the informing technologies construct an image, change the habitus, the ways of thinking and acting, encouraging self-discipline activities. But an alternative interpretation could suggest that if habitus “derives from the class-specific experiences of socialization in family and peer groups” (Swartz, 1997, p. 103), the effects of violence and terror could have created a *terror habitus* in Colombia and other countries that could *ease* the implementation of World Bank programs.

How the socialization experience is likely to shape an officer’s habitus in Colombia, as in other Latin American countries, is masterfully captured in Abad’s (2006) autobiography, still troubled by the assassination of his father, a doctor and public health reformer in Medellín:

“At the end of November 1987, three months after my dad was killed, after an event on the premises of the Antioquía Assembly, my mother had the clear impression that they were going to kill me and covered me with her body. Two guys with backpacks walked quickly towards us; she stepped in and stood still, looking them in the eye. The guys went astray.” (Abad, 2006, p. 260, our translation).

In contrast to the other papers, Carneiro et al. (2017) are silent about how geopolitics and violence shaped the society and the economy in Latin America. In Carneiro et al. (2017) a *tax mentality* or *label* IFRS adopters are deemed as obstacles to *superior* and rational capital markets and *genuine comparability* of the information stemming from real IFRS (international) convergence. They report that while Bolivia did not agree with the Inter-American Development Bank (IDB) to converge with IFRS, Panama was one of the best students, adopting IFRS and U.S. GAAP. Bolivian disagreement is explained based on institutional logics (see above). However, a

³ Availability of clean water and sanitation is obvious progress. However, still, a decolonial perspective would stress the consideration of other forms of relationship between (wo)men and nature and critique the naturalization of the undifferentiated urban agglomeration that gives rise to clean water and sanitation problems and the processes of globalization and land depriving that drive population to overcrowded cities.

geopolitical analysis would allow exploring resistance and the role of violence. Significantly, while the IDB is headquartered in Washington, Tokyo, and Madrid, the Bolivian government led at the time by Evo Morales (2006–2019) was fiercely resisting globalization (Schavelzon, 2015). In contrast, Panama's history since the early 20th century has been determined by U.S. intervention, with the last invasion, as late as 1989, motivated by the U.S. decision to overthrow General Noriega, a former C.I.A. agent and puppet dictator who lost U.S. favor when in 1984 he decided to close the so-called *Escuela de las Américas* of the U.S. Army. Geopolitics certainly offers an alternative explanation to IFRS convergence.

Latin America is produced as weak and inferior when critical researchers prioritize particular Anglo-Euro-Centric accounting perspectives that reduce problems to mimetic forces, habitus, and individual identities over the violence that underlies the unequal coloniality exchange, violence that was so intertwined with the original neoliberal experiments (Connell & Dados, 2014; Ibarra-Colado et al., 2010). As Ibarra-Colado (2006) suggests, unawareness of geopolitics and violence provides a distorted version of Latin America, denying this region's social and political foundations and, by doing so, critical research might not result in an original contribution of alternatives and original ideas from Latin America.

4.4. Production of the local

From the origins of capitalism to neoliberal experiments, Latin America resists being reduced to a local phenomenon. On the one hand, capitalism was founded on the resources exploited in Latin America and other latitudes by modern colonial states (Quijano, 2000). On the other hand, global neoliberal experiments were launched with the 1973 Chilean coup d'état (Connell & Dados, 2014). However, Santos (2014) contends that Latin America is produced as local by the fourth logic, the dominant scale, whereby knowledges "are captured in scales that render them incapable of being credible alternatives to what exists globally or universally" (Santos, 2014, p. 174). Those scales are tautologically reproduced by the imposition of legitimate and credible Anglo-Euro-Centric theories (see the production of the ignorant) that are, by definition, universal. At the same time, Latin America can only contribute with particular case studies to test universal theories.

Except for Carneiro et al. (2017), the analyzed papers devote substantial space and discussion to the social and political context. However, decolonially speaking, the logic of the dominant scale leads the papers to use the local as particular cases that help demonstrate universal theories.

The labor process perspective (Bryer, 2014) or institutional theory (Carneiro et al., 2017) might be examples of those universal theories with an Anglo-European origin. A labor process account requires industrial revolutions, economic development, and a process of proletarianization that does not entirely conform to the economic and social history of the global South, whose societies and labor relations have been rather determined by colonialism (Dussel & Ibarra-Colado, 2006; Dussel, 2003). Likewise, Carneiro et al. (2017) mobilize the institutional categories of common-law versus code-law logics, as well as a *tax mentality* to explain IFRS convergence in Latin America. But a *diatopical* twist would explore, for example, a *colonial-law* logic: the legislation system in Latin America varies according to the institutions left by the colonizers (or to the threat of foreign military intervention). Furthermore, while a tax mentality is presented as a local particularism, European governments also have a tight hold on accounting norms to affirm their sovereignty on taxation.

Europe is universal; it is abstract; the South is contextual, particular. Latin American countries are constructed as specific case studies to test universal theories. For example, despite the global meaning of participatory budgeting in Brazil (Célérier & Cuenca, 2015), the relevance of this movement does not lie in its uniqueness but in its capacity to show the emancipatory potential of accountability (Célérier & Cuenca, 2015); otherwise, this study would have been depicted as 'descriptive' and 'parochial' and would have risked a rejection in a journal. In modern science, it is safer to prioritize an excellent articulation of theory (Anglo-Euro-Centric theories, to be sure), often at the cost of unfolding a deep understanding of the context (that in Célérier & Cuenca, 2015 can be read between the lines).

A further example is provided by Neu et al. (2008) when introducing the Guatemala and Mexico cases; they provide basic information about their geography, population, history, and political regime. Notwithstanding the need for a detailed description of the context in qualitative research, the supply of basic facts for entire countries would have been unthinkable in the case of, for example, the U.S. or France. Guatemala and Mexico are produced as local because those countries have the coloniality condition. Therefore, reviewers and readers can afford a complete ignorance about the realities of a substantial part of the world.

The South is not only produced as local but also as undifferentiated, where a *sampling* logic is applicable, making a *tabula rasa* of each country's geographical and historical specificities. Neu et al. (2006) and Neu et al. (2008) are aware of the differences between Latin American countries. Still, the findings in Guatemala and Mexico allow Neu et al. (2008) to generate valid conclusions for Latin America. Likewise, Neu et al. (2006) combine archival and fieldwork material from different countries as if different national realities were completely interchangeable: the paper interprets a Colombian case with the help of interviews conducted in a different undisclosed country. Along the same lines, Carneiro et al. (2017) examine *Latin American* accounting practice. They analyze Latin America as an institutional field, which leads to the question of whether Colombia, for example, can be analytically considered as an organization or whether a group of countries totalizing more than 600 million inhabitants can be analyzed as an organizational field. Brazil, Mexico, and Argentina are very different countries, have diverse histories, belong to distinct communities of nations, and have very diverse identities themselves. Of course, they are aware of their neighbors and interact and cooperate in different ways. But, for example, from a Brazilian perspective (9th economy in the world), it would make sense to study Brazilian accounting practice; or maybe to compare Brazilian accounting practice to that of Argentina. However, this undifferentiated label that classifies countries as Latin American is but an Anglo-Euro-Centric artifice.

4.5. Production of the nonproductive

The final logic producing nonexistence, as considered by Santos (2014), is that of productivity. All activities that do not conform to the logics of capitalism and economic growth are deemed unproductive. In that regard, the analyzed papers provide insightful illustrations that reveal the everyday practices and the strategies of resistance against this productive logic to which Ibarra-Colado (2006) refers. Students and professors strongly resisted the increase in tuition fees that the neoliberal education agenda promoted (Neu et al., 2008). Likewise, the commitment to the public sphere or a collective interest are crucial explanations for the cases reported by Célérier and Cuenca (2015) and Bryer (2014).

However, although the leitmotiv of critical accounting research is the exploration of alternatives to markets, exploitation, and the ecological crisis, the studies assume western rationalized processes for evaluation as necessary for rational, structured, and productive organizations (Neu et al., 2006, 2008). In that respect, by focusing on profit, Bryer (2014) might leave out of the scan the actual material conditions in which those workers live and the frugality and the conviviality of those collectives that recovered the factories. Likewise, the interest in an individual interpretation of the self (self-perception, self-awareness, self-consciousness, self-development) and a relational understanding of the collective (inter-dependencies, social relations, cooperation, members, collective as a sacrifice) might crowd out the collective dimensions of this movement.

It is crucial to bear in mind the logic of productivity for critical accounting research in the context of the ecological crisis (Larrinaga & Garcia-Torea, 2022). There is still more research to conduct to describe and understand how organizational forms emerge that do not respond to the productive logic of metropolitan societies and uphold collective worldviews that have their roots in other objectives, such as *Buen Vivir* (Escobar, 2000; Gómez-Villegas, 2021; Gudynas, 2012), which might be better suited to a sustainable future than, arguably, the Anglo-Euro-Centric productivity logics, with their focus on G.D.P. and growth.

5. Discussion and concluding comments

In the last years, we have seen a growing interest in the exchange of ideas and experiences between the critical accounting scholars in Latin America and other latitudes (see, for example, Andrew et al., 2020; Critical Perspectives on Accounting, 2018; Gendron, 2019; Husillos & Larrinaga, 2019; Martinez, Neu, Rahaman, & Sauerbronn, 2021). Promising signs indicate that new bridges are built by an increasing number of researchers trying to do critical accounting research about and from Latin America. The aim of this paper is to explore the basis of a critical accounting project in Latin America, drawing on the decolonial perspective. More precisely, as a first step towards expanding the present of possible alternatives and experiences, the paper mobilizes Santos (2014) five logics of the production of nonexistence developed in his sociology of absences.

The paper analyzes the logics present in the critical and interdisciplinary literature, assuming that every perspective is incomplete. International critical accounting research is no exception; the *diatopical* hermeneutics (Santos, 2014) procedure seeks to make this incompleteness explicit. The target of this analysis is the terms of the Anglo-Euro-Centric conversation, the logic that lies beneath the consideration of Latin America, not only in accounting research but in organization studies (Ibarra-Colado, 2006) and social research in general (Mignolo & Walsh, 2018). We performed this analysis with the assistance of five articles that examine different Latin American accounting practices and processes from an interdisciplinary/critical perspective and show a critical appreciation of the research context. Some of those accounting practices are singular; international organizations impose others. In our analysis of those papers, we changed the *rules of the game* to decenter their Anglo-European perspective. To be sure, our aim is not the original objective of those articles; we sought to produce new alternative explanations with the aim of, in Santos' words, expanding the present.

Predictably, we found that the international critical accounting literature is informed of the social and political context of Latin America, including colonialism, violence, different struggles, and social movements that are unique to this region. However, our analysis also found areas where international critical accounting can still be seen to reproduce the nonexistence of Latin America, i.e., coloniality of knowledge. Although those articles are genuinely interested in Latin America, according to our interpretation, they reproduce a knowledge hierarchy where the relevance of research questions is dictated by Anglo-Euro-Centric critical theories, variables such as violence and geopolitics are left out of the equation, Latin America is constructed as local, and a single definition of rationality and productivity transpires. Latin America is not simply an object to know, but it is a way of knowing, a *locus* of enunciation.⁴ We argue that these ideas have important implications for a critical accounting project for Latin America.

First, the emancipation of Latin America is primarily a liberation of knowledge and of all the forms of subalternity that knowledge builds. In that regard, the decolonial project generates new ideas for researchers interested in the critique of accounting and the exploration of emancipatory ideas. A distinctive critical accounting project for Latin America would require recognizing the diversity and multiplicity of knowing, cognition, and understanding, beyond what is labeled and signaled as credible and worthy of attention by Anglo-Euro-Centric scientific knowledge. Of course, there is no point in a romantic return to pre-colonial times; isolation is not an option. Discarding European critical theories is unreasonable, and instead, a dialogue with other epistemologies, i.e., intercultural translation (Santos, 2009, 2013, 2014) with the North, is pertinent. However, this exchange needs conditions of epistemic justice, whereby both Northern and Southern researchers recognize the existence of various legitimate models to give meaning to our world with a comprehensive and explanatory capacity. What methods would require those epistemically just dialogues?

On the one hand, it is necessary to be aware of the incompleteness of any culture and the waste of social experience that stems from

⁴ "...the geo-political and body-political location of the subject that speaks" (Grosfoguel, 2007; 213).

the South's nonexistence (Santos, 2014). Therefore, Southern researchers need discipline to continually analyze the forms of knowledge coming from the North instead of uncritically and mechanically reproducing them (Ibarra-Colado, 2006). A critical tension that constantly interrogates whether alternative ways of knowing exist, illuminating different aspects of our world, ensuring that Latin American co-authors provide ways of knowing and not just objects of knowledge. On the other hand, drawing attention to the incompleteness of each side might not be sufficient to build an original critical accounting project for Latin America. This project requires personal efforts and the construction of infrastructures to nurture alternative interpretations and break the hermeneutical circle of Anglo-Euro-Centric knowledge. Together with Ibarra-Colado (2006), we think that a distinctive Latin American critical project will probably require creating protected spaces in unique doctoral programs, conferences, and journals that escape the control of the Anglo-Euro-Centric uniformization trends. Likewise, the neoliberal academy's modes of production and performance assessment, which have been incorporated and naturalized even by critical research, should be confronted (Gómez-Morales, 2018), making academic hierarchies and subaltern regimes visible (Naidorf & Perrotta, 2017). This exercise could include exploring the barriers to publishing in international journals and the pockets of resistance in Southern research (Andrew et al., 2020).

Second, decoloniality can only enrich the critical accounting project by performing what the decolonial authors call the provincialization of Europe (Chakrabarty, 2000) and creating an intercultural translation and a dialogue between contemporaries. Decoloniality allows recognizing the limits of the Anglo-Euro-Centric critical theory to understand and explain the social, political, and environmental conflicts of the South, which may substantially differ from those of metropolitan societies. A dialogue between contemporaries will allow expanding the present by recognizing the richness of the existing experience in the South. *Diatopical* hermeneutics can assist this dialogue, revealing, problematizing, and disputing each culture's incompleteness with the illumination of other cultures' knowledge.

We have illustrated the richness of social experience with the case of violence, which unfortunately has been so present in many countries of the region, but whose political, social, and accounting roles are often obscured. The critical literature is aware of the implications of violence and war in Latin America. However, coloniality of knowledge is multifariously intertwined with violence and war. On the one hand, the U.S. Department of State can be a source knowledge and violence: an authority in the study of Guatemala and the cause of intrusions, military training, and support to terrorist regimes in the very same country (Rabe, 2012). On the other hand, research (and arguably knowledge) can also be affected by violence when critical Latin American scholars could put their lives (literally) or their position at stake by conducting certain studies. Would this not concern critical accounting research? In that regard, Southern perspectives on neoliberalism focusing on the role of violence and coercion (Connell & Dados, 2014) could provide new perspectives on the role of accounting in society.

Finally, we drew on Ibarra-Colado (2006) and in his analysis of the state of organization studies in Latin America, where Latin American scholars find it easier to absorb and play along with the Anglo-Euro-Centric perspective, speak its language, use its concepts and discuss its agendas, while keeping a "polite silence" on the Latin American reality. Following Ibarra-Colado, this paper is a call for authenticity, addressed to all those who live within the borders (like the authors of this paper) between Latin America and the Anglo-Euro-Centric perspective and are somehow influenced by decolonial ideas. In this area of friction, we need to engage in a discussion about what the decolonial project can bring to critical accounting research. Our analysis has illustrated the risk that critical accounting research renews the coloniality of knowledge. Therefore, it is important to explore to what extent the training in Anglo-Euro-Centric readings and ideas and the consequent ways of defining research problems and research methodologies would necessarily lead to neglecting Latin American ideas and Latin American authors. In sum, researchers who live within the borders need to reflect on the tradeoffs between the integration in international academia, with all its values, practices, and standard ways of knowing, and the more contextual, critical, and decolonial ability to appreciate genuine alternatives that arise from the singular. Those living on the border, rather than producing nonexistence, should work to facilitate the dialogue between contemporaries. Dialogue requires not only building bridges to pass over the waters that separate conceptions about different worlds. Cross-cultural translation invites us to dive and swim in the waters to experience and understand how the apparent virtue of scientific knowledge produces subordination. We suggest that this is a potential avenue for critical accounting research: Dare to swim!

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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