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Critical accounting as an indigenous project

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ABSTRACT

We are all indigenous to the planet, our home, 'earth mother'. In the practices of our hunter gatherer ancestors and Indigenous Communities everywhere, we can glimpse possibilities for human beings to act as reciprocal parts of the environment, actively nurturing our relations with nature and community, as vital to our mental and physical existence. Colonialism, and the roles of accounting within it, mark the beginning of a historical process that has decimated these possibilities, rupturing the bonds and connections that could exist between our environment and us. This history turned land and human labour into 'objects of barter' (Marx, 1976), oppressing humanity's ('indigenous') socio-ecological agency, in the Global South, but also in the lands of 'the colonizers'. A key task for critical accounting is to understand and facilitate the possibilities for all peoples to (re)gain these indigenous potentialities, in all of their plural and myriad forms. Rising to this challenge requires developing debates around decoloniality beyond territorial rivalries over the academic field. It asks us to focus our attention and energies on helping to understand and enact practical social transformations that may be critical to the problem of sustainability. This is therefore not a project to romanticize the past, or exoticize or essentialize certain cultures. Far from being a topic about which only certain people are able to speak, or have an interest, decoloniality as an indigenous project is a struggle for us all, one that has implications for critical accounting research and teaching, and how we think about our role in society.

1. Introduction

Decoloniality proposes that now is the time to overcome the colonial legacy of divide and conquer, which created borders where there were none, and severed people's connections to land and community in the name of 'civilization' and economic 'progress'. The decolonial movement and rising interest in decoloniality is an important opportunity to develop critical accounting as the positive, engaged and transformative project that it wants to be (Cooper & Hopper, 2007; Roslender & Dillard, 2003; Morales & Sponem, 2016). Making the most of this opportunity, I argue below, means understanding critical accounting as an indigenous project.

The concept of an indigenous project encompasses research with and by members of Indigenous Communities (Buhr, 2011; Fukofuka et al., 2022; Lombardi, 2016; Lombardi & Cooper, 2015; Rossingh, 2012; Scobie et al., 2020), but also something more general. To appreciate the wider importance of this work, I am using indigenous with a small 'i' in recognition that we are all indigenous to the planet, our home, 'earth mother'. Anthropology highlights possibilities, evident in the practices of our hunter gatherer ancestors and Indigenous Communities everywhere, for human beings to act as reciprocal parts of the planet, actively nurturing our relations with nature and community, as vital to our mental and physical existence (Graeber, 2001; Latour, 2014; Sahlins, 1972; Suzman, 2017). Colonialism, and the roles of accounting within it, mark the beginning of a historical process that has

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decimated these possibilities, rupturing the bonds and connections that might exist between our environment and us. This history reduced land and human labour to ‘objects of barter’ (Marx, 1976), oppressing humanity’s (‘indigenous’) socio-ecological agency, in the Global South, but also in the lands of ‘the colonizers’.

A key task for critical accounting is to understand and facilitate the possibilities for all peoples to (re)gain these indigenous potentialities, in all of their plural and myriad forms. Rising to this challenge requires us to develop debates around decoloniality beyond territorial rivalries over the academic field. It asks us to focus our attention and energies on helping to understand and enact practical social transformations that may be critical to the problem of sustainability.

This is therefore not a project to romanticize the past, but to take inspiration from it in developing practices for a better future. It is not about exoticizing or essentializing certain Indigenous cultures, but about recognizing why they matter to every-one. Far from being a topic about which only certain people are able to speak, or have an interest, decoloniality is a struggle for us all, one that has implications for critical accounting research and teaching, and how we think about our role in society.

I am proposing this indigenous project as a constructive response to recent studies, including Gómez-Villegas and Larrinaga (2022), often attached to ideas of a Latin American identity, which argue research of the Global South should cite local academics because otherwise they risk reproducing “the Anglo-Euro-centric perspective” (Gómez-Villegas & Larrinaga, 2022, p. 29). To contest coloniality, and enable the “emergence of vital experiences and forms of knowing that promote justice and emancipation” (Gómez-Villegas & Larrinaga, 2022, p. 6), I think it is important to go beyond questions of nationality and the confines of academia. Rather than being exclusive or exclusionary, decoloniality as an indigenous project is a story about (re)building connections, a new movement of history in which Indigenous and Latin American popular experiences, knowledges and memories could play important roles.

2. ‘Before there were no borders...’

First, let us be clear about what we are trying to overcome, what was (or is) colonialism, what were its logics, and what might it mean to reproduce them in accounting research and practice. According to Gómez-Villegas and Larrinaga (2022, p. 7), decoloniality entails “an understanding of European colonization that straddles political and military domination and cognitive and epistemic subalternity”. They suggest this “epistemicide” (Gómez-Villegas and Larrinaga, 2022, p. 8) aspect explains why coloniality “is still the most general form of domination (...) once colonialism as an explicit political order was destroyed” (Quijano, 2007, p. 170, cited in Gómez-Villegas and Larrinaga, 2022, p. 7). Systems of domination and oppression generally combine moral/cultural suppression with forms of direct political violence (Spence, 2009), but what were the distinctive logics that defined colonial systems? Answering this question helps us to avoid seeing coloniality as an all-powerful ‘thing’ that we may unavoidably reproduce because of where we live, our nationality, or our colour. It means we can identify the specific importance of accounting, not only in reproducing it, but also in striving to overcome it.

At its root, colonialism marks the beginning of a socio-political system of control, driven to turning land and people into commodities, things that a small minority can buy, sell, and use to increase their financial wealth (Hobsbawm, 1987). Certain ideas, purposes and moralities, including notions of ‘civilizing’ and ‘educating’ the ‘natives’, and advancing the aims of ‘efficiency’ and ‘productivity’, legitimized this project, enacted through institutions including monasteries and universities and accounting practices (Annisette, 2000; Neu, 1999, 2000). This meant the “systematic destruction and negation of other forms of experience and knowledge” (Sauerbronn et al., 2021), systematic because the colonizing process was governed by these underlying ideas, purposes and moralities.

The popular narrative on colonialism is of something done by Anglo-European countries to ‘foreign lands’. But it is worth remembering that from the 12th century, in the UK and across Europe, began a violent process of forced removal of the great mass of people from land that they had previously shared and worked on in common. Driven by the aristocracy, and backed up by military force, the ‘enclosure’¹ movement severed people’s direct connection with the land and meant that they were effectively “hurled onto the labour market as free, unprotected and right-less proletarians” (Marx, 1976, p. 873-876). Enclosures laid the groundwork for the rise of large-scale intensive farming and industrial production, organized to maximize economic returns for landlords and capitalists, and the resulting socio-ecological crises, including soil degradation, and air and water pollution (Foster, 1999, 2000). What Marx called ‘primitive accumulation’ extended globally, including “the extirpation, enslavement and entombment in mines of the indigenous population of America, the beginnings of the conquest and plunder of India, and the conversion of Africa into a preserve for the commercial hunting of black skins” (1976, p. 915). Colonial powers took differing approaches in establishing and maintaining their control. There is evidence to suggest, for example, that French colonialism in North America placed greater emphasis on building strategic alliances with Indigenous Communities than the British (Beaulieu et al., 2013). Overall, however, the systemic construction and appropriation of nature and human labour as commodities caused devastating impacts on ecosystems and communities in Europe and around the world.

We might think about coloniality as a loss of ownership, but not in any narrow economic sense. Indeed, colonial history constructed the world in the economic and legal terms of property. As Neu (2000) argues in his study of the specifically British colonialism in Canada, accounting ideas and measures, combined with military force, have represented land as something that can be ‘bought’,

¹ ‘Enclosure’ meant removing peasants’ common rights to use farm land and parish commons, often by force, the creation of large fields from the peasants’ strips of open fields, enclosed by hedges, walls, or fences, reserved for the sole use of individual ‘owners’ or their tenants (Mingay, 2014, p. 7).

turning the Indigenous Peoples into dependent subjects. Legal and regulatory mechanisms implementing these constructions specified who was deemed ‘Indigenous’ (by blood percentages) and therefore eligible to receive ‘presents’ from the colonial state (e.g., small amounts of money, food etc. and designated ‘territory’).

An important implication is the need to challenge any claimed authority to categorize whose voice ‘counts’, based on their nationality or where they currently reside, since this has been a mechanism of control and oppression for people around the world. This also applies to whom we label a ‘colonizer’. A strong case can be made that the English were the ultimate ‘colonizers’ (Hobsbawm, 1987), in the search for commodities to fuel the ‘workshop of the world’, a project advocated and pursued by major players such as the East India Company (Hobsbawm, 1969). But, even on a personal level, we need to be more specific. Wherever we are ‘from’, most of us have ancestors who were forced from the land and ‘turned into’ economic subjects, dependent on selling their labour to ‘make a living’ and ‘get by’.² Even if your immediate ancestors have not directly suffered colonial violence, the majority of people around the world have suffered, in some way or another, the deeper loss that it entails.

“Before there were no borders”, explained Opal, a member of a Canadian First Nations Community, in a conversation with me (October 2022) about the legal and economic restrictions that continue to shape their lives. Opal described collective memories in the community of how before colonization, her ancestors treated the land as ‘theirs’, not as a possession, she explained, but as something they were part of, and were responsible for looking after, as well as being able to discover and enjoy. She described how different communities across the continent would spend much of their time, traveling, meeting together, observing and reflecting on their ecology and engaging in cultural practices that expressed their gratitude and respect. Opal acknowledged that things were “probably not perfect” back then,³ but drew inspiration from these collective memories for pursuing a way of relating to the world beyond the colonial history. Opal was not idealistic, recognizing that experiencing this ‘beyond’ meant confronting her own entanglement in coloniality. She emphasized “We’ve changed, we are living in capitalism so we have had to adapt ... (.) We’ve lost a lot, we’ve been separated, caged in, the land has suffered, there’s a lot of trauma, especially for children ... (.) What I’ve experienced, going through the system ... [is] a lot of trauma ... (.) But we’re working on rebuilding the connections”.

3. ‘Rebuilding the connections...’

There is a growing stream of studies of Indigenous Communities’ accounting practices (Buhr, 2011; Fukofuka et al., 2022; Lombardi, 2016; Lombardi & Cooper, 2015; Rossingh, 2012; Rkein & Norris, 2012; Scobie et al., 2020). This research makes the important point that earlier studies have tended to give less attention to the agency of Indigenous Peoples, tending instead to “turn their lens of analysis on the structure of colonization” (Fukofuka et al., 2022, p. 3). In the hands of governmental authorities, and within bureaucratic structures and hierarchies, we know that accounting measures and reports have served to monitor and enforce the economic dependency of Indigenous Peoples (Annisette, 2000; Davie, 2000; Greer & Patel, 2000; Neu, 1999). Researchers accept that as parts of colonial power, “two of the weapons used in dispossession today are the economic tool of accounting and the rhetoric of accountability” (Gibson, 2000, p. 299). Subsequent work has however also suggested that in the hands of Indigenous Communities accounting measures and tools might be an important site in which to reclaim agency (Buhr, 2011; Fukofuka et al., 2022; Lombardi & Cooper, 2015; Rossingh, 2012).

To explore these possibilities, several studies emphasize fieldwork with and by Indigenous Communities, rather than relying on secondary data (Buhr, 2011; Fukofuka et al., 2022; Lombardi, 2016). There is no doubt that, to understand the practices by which actors might break from and transcend dominant (colonial/capitalist) logics, it is necessary to immerse ourselves in the field, learning the language and ways of the actors, as far as possible, working and living alongside them (Bryer, 2014; Gudeman, 2001). By including detailed ethnographic accounts, we seek out alternative forms of knowledge, rather than ignoring them or rendering them ‘invisible’, contrary to Gómez-Villegas and Larrinaga (e.g., 2022, p. 18). We give our attention to the actors, though we may choose not to engage with certain academic debates that seem unhelpful for drawing out the implications.⁴

Ethnography in an indigenous project is a potential gateway to ways of being and knowing beyond the coloniality embodied in academia. Being a ‘local’ academic does not mean we can open this gate necessarily. It may even make it harder, and not only because of the tensions and divisions that often exist between local communities and universities.⁵ It may also be harder because we need both to immerse ourselves in local ways and to detach ourselves, not emotionally, but to see why they might matter to others beyond the

² In my own case, it is likely that my ancestors were those who lived in ‘the wild’, at the margins, near to the wild briar roses. It is probable that they suffered the violence of the enclosure movement first hand, including the repression of their culture and collective memories and knowledge.

³ Indicating that things were not perfect, historians document battles that occurred between tribes in North America (Holm, 2005), before the arrival of Europeans, though the colonial strategy of ‘divide and rule’ produced a new level of fragmentation.

⁴ Citing the views of academics who reside in the country is not the same as including the views of social actors. In the case of the Argentinean *empresas recuperadas*, for example, some of the members complained understandably of a tendency for some local academics to assume that they could ‘speak for’ them.

⁵ In Philadelphia, USA, for example, local communities of colour were well aware of the “extractive” history of Ivy League universities such as Wharton Business School, as participants of a workshop made clear to me (September 2018). This awareness did not make these actors closed, but rather, they were cautiously appreciative of efforts by academics to give them time and attention.

field. Indeed, as suggested below, an indigenous project seeks understanding of practices that could matter to generations in the future.

The Indigenous accounting research has tended to focus on contributing to the Indigenous Peoples and accounting literature (e.g., Buhr, 2011; Fukofuka et al., 2022; Gallhofer et al., 2000; Lombardi, 2016; Lombardi & Cooper, 2015; Rossingh, 2012; Rkein & Norris, 2012; Scobie et al., 2020). This is worthy of study in its own right. There is a danger, however, of sidelining this literature as ‘marginal’, or it becoming just another illustration of the cultural specificity of accounting, another affirmation that “(e)ssential to understanding accounting practice is a richer appreciation of the context within which that practice takes place” (Fukofuka et al., 2022, p. 17, a view initially popularized by Burchell et al., 1980; Burchell et al., 1985).

We know that indigenous accounting practices can “challenge conventional understandings of accounting practice”, but “in what manner and with what ramification” remains unclear (Fukofuka et al., 2022, p. 2). To address this question, an indigenous project pushes beyond cultural relativism, to do more than demonstrating “contrasting worldviews on accounting” (Chew & Greer, 1997). It also encourages us to question any approach that reifies culture and society as stable and homogenous entities, such as assertions about “the Latin American reality” (e.g. Gómez-Villegas & Larrinaga, 2022, p. 29). Such formulations tell us little about histories of struggle and change, or the resulting complex internal tensions that may exist within Indigenous Communities and Latin American societies (Gledhill, 2014).

An indigenous project is critical in recognizing how the history of imposing colonizing logics, embodied in accounting measures of cost and profit, has torn the connections that Indigenous Peoples (and peoples more generally) around the world had (or could have) with their wider community and ecology. As Opal explained in our conversation, this history has produced deep alienation and trauma. Most importantly, the project is critical in seeking to understand and support the practices of (re)building the connections and (re)gaining socio-ecological agency, in its diverse potential forms.

According to Gómez-Villegas and Larrinaga (2022, p. 8), in “Anglo-Euro-Centric critical theories”, “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”. They conclude “Anglo-Euro-Centric critical theories seem to be impotent regarding contemporary challenges, from globalization to the ecological crisis” (Gómez-Villegas & Larrinaga, 2022, p. 8).

In the case of Marx, whom Gómez-Villegas and Larrinaga seem to put in their Anglo-Euro-Centric category, sustainability, the need to “maintain the earth for the chain of human generations” (Marx, 1998, p. 754), thrown into peril by the search for profit, was at the core of his historical materialism (see Foster, 1999, 2000, 2020; Foster & Magdoff, 2000; González de Molina & Toledo, 2014; Heynen et al., 2006; Longo et al, 2015; McClintock, 2010). The organization of labour, in the first place, Marx (1976, p. 283) argued, is a social “process between humanity and nature, a process by which humans, through their own actions, mediate regulate, and control the metabolism (stoffwechsel) between themselves and nature”. To understand the possibilities to ‘mend’ the socio-ecological rifts caused by the history of colonializing/ economizing practices, Marx took inspiration from the practices of Indigenous Peoples (Foster, 2000).⁶ Accounting would be even “more essential than ever” in such (re)constructive work Marx (1998, p. 838) suggested.

Marx’s view suggests that today, Indigenous accounting practices could offer insights of wider significance for the broader, pressing but unresolved problem of how accounting could embed the care of nature and society in organizational practices. In short, far from being only of marginal or exotic interest, it makes the struggles of Indigenous Communities every-one’s struggle.

4. Lessons in embedding sustainability

Anthropologists and socio-ecologists have often sought to draw attention to Indigenous Peoples as a source of lessons “to respond to some of the most pressing social, economic and environmental sustainability challenges we face today” (Suzman, 2017). At recent climate and biodiversity summits, activist groups argued that political and business leaders should listen to Indigenous Peoples, to recognize that “we belong in nature ... (.) We’re on the same side: we’re in relationship with each other” (cited in Carrell, 2021). Those that stress the ‘practical realities’ of business, in conventional economic terms might seek to counter or dismiss these anthropological and ecological perspectives, but critical accounting research could help to address this vulnerability.

Prior research has tended to see Indigenous accounting as distinct from and alternative to “accounting in mainstream societies (which) involves revenue, expenses, budgets and systems and that is *just the way things are*” (Fukofuka et al., 2022, p. 7, emphasis in original). Gallhofer et al (2000) suggested that Indigenous values concerning reciprocity with nature might inform our concept of environmental reporting. Adding to these perspectives, an indigenous project addresses the danger that Indigenous and environmentalist values are dismissed as ‘marginal’, ‘impractical’, ‘unrealistic’ etc. It asks us to explore how Indigenous actors may transform seemingly conventional accounting practices, embedding Indigenous values and concerns to care for ecology and community into the practical decisions of organization.

In the First Nations community, for example, Opal explained how a key focus of the work to “rebuild connections”, and gain autonomy from the state, was setting up businesses in the territory, including in cannabis retail, fishing, and ecotourism. Decisions in these businesses, and in the wider community, are made with seven generations taken into account, Opal said, which “essentially means that, when we’re thinking about a project or something we might want to develop, we ask, would this be good for the land? ... I

⁶ Drawing on Marx, ethno-ecologists today seek to understand the environmental knowledge embedded in now extinct or threatened indigenous cultures (e.g., Anindita, 2012; Hunn, 1999; Prado et al., 2015).

mean, it's the basis of everything we do".⁷ Opal gave the example of how in the fishing business; "most of our work is directed at repairing the damage done to the lake by the mining companies". The 'repair work', Opal explained, included growing plant life and freshwater mussels in the lake to help regenerate, "things our community has done, as tradition, to give back". In the cannabis business, Opal said, "a lot of what we do is about educating and healing, there is a lot of drug addiction and alcohol abuse in our community, so we're trying to create other ways out". As Opal saw it, "poverty is part of it" (the reasons behind the drug problems), "but it's deeper too, it's the feeling of not being at home anywhere, that we're outcasts, on the margins, trapped" she explained.⁸ To foster healing processes, community members who were running the cannabis business were involved in efforts to support Indigenous art and music groups.

"We're trying to balance a lot of competing concerns, I mean, we need revenues to survive and grow, profit is about survival too, but we can't let that dominate what we do ... (.) it's hard work" Opal reflected. Opal was involved in administering support for the Indigenous businesses. She commented that, to try to work through tensions in their operations, they wanted to support new First Nations' businesses in using financial targets and budgets. Opal was interested in building partnerships with accounting academics that might contribute to these learning processes and practices.

Tensions between issues of economic survival and broader socio-ecological concerns are common in a range of organizations and institutions today. We know that accounting measures of cost and profit and tools such as budgets can assert the dominance of the economic and make it seem natural and inevitable (Morales & Sponem, 2016; Miller & O'Leary, 1987; Preston et al., 1992), but Indigenous Communities may be developing practices that challenge this dominance and (re)build connections with their community and environment. Critical accountants could play important roles in helping to understand and facilitate these practices, and communicate their wider importance for society.

There is an important tradition of actively intervening in practice to attempt to promote progressive social change (e.g. Cooper & Coulson, 2014; Neu et al., 2001), but prior engaged studies have highlighted significant problems. Government bodies and organizations often respond to activist lobbying and 'counter account' efforts only discursively, rather than effecting meaningful change in operational practice (Cooper & Coulson, 2014; Spence, 2009). When scholars have engaged with organizational practices directly, they have encountered problems in coming across as 'ivory tower' academics with abstract technical knowledge (Neu et al., 2001). Even the recent studies by or with Indigenous Peoples have noted persistent divides between researchers and the social actors, a sense that "we are still outsiders" (Fukofuka et al., 2022). These tensions show again that nationality is not the key issue. The issue is that we work in institutions that have a history of participation in constructing a colonial world dominated by 'capital' and 'the market' that often reduce life to economic survival.

5. Teaching and engagement as an indigenous project

Our entanglement in coloniality may often be at its most apparent and alienating for us in our teaching. We know that the measures and concepts we teach are not neutral technical tools, but have a history of asserting the logics and practices of colonial and capitalist society. One response is to renounce the practicality of emancipatory accounting altogether. This means effectively living a 'dual life' where we are 'critical' in research, while going through the routine of teaching the logics and practices in the university because it's our job, perhaps we feel we have no choice. Another approach is to teach the technical aspects of accounting and their colonizing/economizing roles. The hope is to foster critical reflexivity, but the danger is offering only a negative view, which depresses and/or confuses students, leaving them feeling helpless and trapped (Clegg et al., 2011).

To avoid this danger, the idea of an indigenous project encourages us also to draw our students' attention to grass roots initiatives to reclaim community land and natural spaces, and foster genuinely reciprocal connections between business, community, and ecology. Worker cooperatives, organizations that the members own and manage collectively, are often actively involved in developing such initiatives. Though historically excluded from the syllabus in Business and Management Schools (Leca et al., 2014), cooperatives employ 10 percent of the global employed population (ICA, 2022) and are recognized by the UN and social scientists as potential leaders in sustainability (Dale et al, 2013; Stranahan and Kelly, 2020; UN, 2022). Cooperatives often lead in developing community renewable energy (<https://bristolenergy.coop/>), community land trusts and housing (HOUSING | Bristol Cooperative Alliance (bristolca.com), for example, and in fostering organic and urban forms of agriculture in the Global North and South (Herbert et al., 2016).

More generally, cooperatives provide an important way out of precarity and marginalization (Gordon Nembhard, 2014; Krishnakumar & Korjan, 2021), with recent years seeing the development of platform cooperativism (<https://platform.coop/events/>

⁷ Seven generation stewardship, or the seventh generation principle, generally means that decisions made today should ensure a sustainable world for seven generations, meaning far into the future. This philosophy is widely seen as originating with the Great Law of the North American Indigenous Communities of the Iroquois, the oral Iroquois Constitution, which proposes that "The thickness of your skin shall be seven spans ... Look and listen for the welfare of the whole people and have always in view not only the present but also the coming generations" (The Law). Conveyed initially by Wampum symbols, the laws were later translated into English and various accounts exist. Described by the anthropology of Morgan in the 19th century it is probable that Marx, a keen follower of Morgan (Foster, 2000), took inspiration from these ideas for his notion of the need to maintain the earth for "the chain of human generations", perspectives later evoked in the widely cited Brundtland Commission idea of sustainable development (Our Common Future, 1987). The reasoning behind the number seven and the exact method of counting vary, but the underlying concern, as Opal suggested, is generally to emphasize the need to preserve and protect the land, that we are custodians rather than owners.

⁸ See Suzman (2017) for similar views expressed by Indigenous Peoples in sub-Saharan Africa.

owning-the-future-sustainably-scaling-cooperatives-in-the-digital-economy). The Yatri app, for example, a taxi aggregator in the city of Kochi, in Kerala, India, took shape as a cooperative formed by drivers to offer an alternative to the exploitative conditions of Uber. In Indonesia, where nearly half the adult population continues to lack adequate access to the internet, the Koperasi Digital Indonesia Mandiri cooperative in Jakarta produces a locally-produced, low-end smart phone to expand ownership of digital technology (Krishnakumar & Korjan, 2021).

According to Gómez-Villegas and Larrinaga (2022, p. 18), organizations in the Global South, like the Argentinean *empresas recuperadas* cooperatives may be uninterested in profit. But like any business today, cooperatives have to compete and make a profit to survive in capitalist societies, to pay interest on debts and accumulate necessary reserves. Discussing their accounting practices may therefore highlight tensions between dominant economic issues such as competitive pricing and profitability (which, unlike academics, they cannot simply forget about), and concerns rooted in the communities and ecologies upon which they rely. However, recognizing profit as a social pressure to confront is not the same as ‘identifying with profit’ (cf. Gómez-Villegas & Larrinaga, 2022, p. 18). Cooperatives, with their more collectivized structures, grass roots networks and experiences, may create greater scope to gain freedom from the economic than other organizations. The *empresas recuperadas*, for example, showed that organization could be about ‘open doors’ and giving back to community, narratives they materialized through creating cultural, educational and health centers in deprived *barrios* and supporting wider grass root struggles (Bryer, 2011, 2014b).

Hearing about such experiences, through case studies or direct practitioner involvement, could help students to see the organizational and operational aspects of accounting in new and inspiring ways. It could help them to feel that they are part of a wider world in which they can make a difference.

6. ‘It’s our world, che’⁹

The idea of an indigenous project questions any assumption that we can foster “vital experiences and forms of knowing that promote justice and emancipation” only by creating “academic spaces” (cf. Gómez-Villegas & Larrinaga, 2022, pp. 5 and 2 respectively). It encourages a renewed emphasis on engaged research and teaching, based on the perception that we too are active parts of the world.

Taking decoloniality seriously in this way could help to address institutionalized tensions and divides between researchers and social actors. It shifts the emphasis from giving ‘accounting knowledge’, as ‘experts’, to developing collaborative learning processes aimed at understanding and supporting struggles to challenge the commodification of labour and nature. This critically seeks to do more than enhancing ‘financial literacy’ and helping marginalized actors to ‘learn the rules of the game’ (cf. Lombardi & Cooper, 2015), sensitive to the possibility of reaffirming colonial logics, and the socio-ecological rifts that result from it. Rather than renounce the practicality of what we do, it creates possibilities of fostering new operational/ organizational priorities and the practices to fulfill them. An indigenous project encourages researchers to explore, for example, how the use of accounting targets could help to move the emphasis of work processes from matching competitor prices to improving member experiences and impacts on the community and ecology. We may learn about practices that transcend conventional ideas of economic empowerment, which could help to heal trauma and (re)acquaint people with the social and ecological components of their lives.

Latin and Central American societies have important histories of popular struggle in this regard, with strong traditions of community-based organizing (Godio et al., 1988; Gómez-Zapata et al., 2021; James, 1988), often linked to grass roots worker and cooperative organizations, women and Indigenous land rights movements (Gledhill, 2014). In Costa Rica, for example, Indigenous women have led a movement to reclaim land illegally settled by farmers, standing up to dominant business and political interests “who do not accept a concept of territory that does not consider the land to be a commodity” (Camacho-Nassar & Durocher, 2021). Organizations of Indigenous women reclaiming territories, from Térraba, Salitre, Cabagra and China Kichá, joined forces, sharing their experiences of struggle to produce the Agenda of Indigenous Women in Defense of Southern Territories (UNFPA, 2021).

We have much to learn from engaging with these experiences, which requires more than citing academic studies. By stepping out of the traditionally closed sphere of the university business school, and working to build new connections, rather than constructing new borders, accounting scholars could help to make decoloniality more than a buzzword and the preserve of certain intellectuals. It could represent the beginning of a new movement of history, where people (re)claim the right to feel that the world is ‘theirs’, not a possession, but a home to look after and protect, as well as discover and enjoy. By engaging with these possibilities, we might learn how to be indigenous with a small ‘i’ too.

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.

⁹ ‘It’s our world Che’ comes from Carolina, a member of a cooperative bakery in North America with Argentinean heritage. After a workshop to share experiences of accounting (March 2019), she was encouraging me to have confidence that researchers could make a positive difference. ‘Che’ here roughly translates in English as ‘mate’, ‘man’, ‘friend’. Some trace the origins to Indigenous languages, including Araucian and Chonan (Barbara, 1879).

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