Critical Perspectives on Accounting 93 (2023) 102598

Contents lists available at ScienceDirect

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Commentary

Critical accounting research in Mesoamerica: Accountable to whom?☆

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ARTICLE INFO

Keywords:
Colonization of research
Critical accounting
Indigenous peoples
Latin America
Neocolonialism

ABSTRACT

This commentary is a response to a recent article by Gómez-Villegas and Larrinaga: an article that uses some of our previously published research to argue that the [further] opening of the Latin American critical accounting research communities will lead to a renewed colonization of local knowledges. Our commentary concurs that there is a very real risk that academic publishing processes will exacerbate the colonization of academic knowledge production in the South. At the same time, we suggest that Gómez-Villegas and Larrinaga's focus on the research activities of individual scholars is misplaced since it is the commercial activities of large, academic publishers that are driving these colonization processes. Furthermore, we propose that the authors' analysis perpetuates a Ladino version of internal colonialism where indigenous peoples and other marginalized communities are simultaneously erased yet represented as ignorant and unable to think. We conclude by affirming Rigoberta Menchú's statement that the only way to confront injustice and advocate for positive social change is to work collectively and to fight against *all forms* of neocolonial practices.

The editors, being aware of the advantages of open dialogue in the presence of dissent, have graciously allowed us to write an 'academically uncompromising' commentary about a manuscript that *Critical Perspectives on Accounting* (CPA) recently published, a manuscript that argues that critical accounting research has the potential to perpetuate and re-inscribe neocolonial relations in the 'new world' (Gómez-Villegas & Larrinaga, 2022). The article in question (Neu et al., 2008) critiques a series of published accounting studies, including a 2008 study that we published in *Accounting, Auditing & Accountability Journal,* about how international organizations like the World Bank implant financial practices within Guatemalan and Mexican universities. Initially, we were upset and disappointed to learn about the critique. It was upsetting to read the critique because we thought that our research was anti-colonial. Our disappointment was something different: it was not because the authors implied that we were agents of neocolonialism, but rather because we thought that we had a personal social relationship with both authors, yet neither thought it necessary to send us a 'heads up' email.[1] Their article, and their actions, encouraged us to write this commentary.

☆ A version in Spanish of this commentary is provided as online supplementary material.

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[1] The first author of the study, Mauricio Gómez-Villegas, had just finished co-editing a special issue in 2021 on critical accounting for a Spanish language accounting journal with two members of the research team. The second author, Carlos Larrinaga, knew two members of the research team and, indeed, visited one member of the research team when he was passing through Toronto some years ago.

https://doi.org/10.1016/j.cpa.2023.102598

Available online 10 April 2023

More specifically, we wrote this commentary because it is important to reflect on our accountabilities and responsibilities when doing critical accounting research, especially in South settings. We start from the commonly accepted definition that accountability is premised on a social relationship and thus involves the giving and demanding of accounts. More specifically, we *are* accountable to the people who live in the Mesoamerican settings that we study —especially Mexico, Guatemala, and El Salvador—and who are impacted by the financial practices that we examine.[2] For many people in Mesoamerica, the practices of colonialism have not disappeared but rather have changed form, operating today through a Mesoamerican elite and professional class (including professors) in tandem with global financial institutions and transnational businesses (Galeano, 1967, p. 112; Gallardo, 1993). Furthermore, we also propose that we have a responsibility to our critical accounting colleagues, since it is collective academic and social action that is the basis for creating the possibility for positive social change. For us, the primary difference between accountability and responsibility is that accountability usually involves an existing social relationship and, thus, requires that we be ready and willing to give an account for our actions.

The remainder of this commentary focuses on two questions. First, who are we, as researchers studying Mesoamerica, accountable to and for what are we accountable? Second, how can we attempt to ensure that our research has positive social consequences and that it does not, via language, re-inscribe, and thus perpetuate, the very practices of neocolonialism that we study and ostensibly seek to challenge?[3]

A key premise of this critical commentary and, indeed, our original 2008 article is that it is important to *conscientiously* take the people that we study into account. For us, this involves ensuring that our interpretation is grounded in the local context, accessible, and fair to the people that we study, and that it does not perpetuate historical and present-day relations of domination (Rivera Cusicanqui, 2010; Galeano, 1998).[4] For these reasons, in this commentary, we almost exclusively utilize references written in Spanish by scholars from Mesoamerica and South America. While we acknowledge that intertextuality is not constrained by geographic borders, it is also important to acknowledge that intertextuality is not neutral with respect to historical and present-day relations of power and domination (Quero & Torchiaro, 2020). Thus, we privilege local scholars over the Eurocentric scholars who are usually cited within accounting journals. This explicit privileging of local scholars is intended to decrease the possibility of perpetuating neocolonial practices via the smuggling in of colonialist language, hierarchies, and worldviews (Sanchez-Antonio, 2019). Furthermore, our original draft of this commentary was written in both Spanish and English because we believed that the commentary should be accessible to the Mesoamerican people we are accountable to, and should consciously undermine the language structures that help maintain historical and present-day forms of colonialism.[5] The Spanish text is not included in the hardcopy version—but is published as an online supplement—because of the journal's language policy.[6]

To briefly recap, our 2008 article set out to examine "how financial practices are diffused across countries and who are the carriers of diffusion; and to determine why the nature of adoption varies across countries and specific institutional fields and why certain practices are adopted in some settings but not in others" (2008, p. 49). We focused on Guatemala and Mexico because all three authors are connected to, and *identified with*, this geographical part of the world through birth or marriage.[7] The study itself examined World Bank documents and conducted on-the-ground interviews. We concluded that while "the World Bank functions as an agent of diffusion via direct contact and through indirect modelling activities, …. diffusion is not an automatic process – rather the predisposition of national governments, the embodied history of higher education and the distribution of capitals within the field influence whether financial reforms will be attempted" (2008, p. 49).

1. Neocolonial language games

Within the academic world, there are certain academic phrases like 'our critique isn't personal' or 'the purpose of our article is to open up a space for conversation' that immediately make us suspicious. If it is not personal and there is nothing at stake, then why are we studying a particular topic and writing about it? Furthermore, as we mentioned previously, such seemingly impersonal, disinterested conversations and what counts as acceptable language within the conversation, are already pre-embedded within historical power relations and with ways of viewing the world—ways that invariably privilege the powerful over the marginalized (Lander, 1993). Thus, when we hear assertions that it is not 'personal' or 'our purpose is to have a conversation', we are immediately suspicious that the assertions are the first step in a language game: a language game that attempts to avoid recognizing that we are accountable to those that we research and write about (Grosfoguel, 2016).

[2] The concept of Mesoamerica was first suggested by Bartolomé de las Casas in the 1500s and was used to refer to a geographic area that extended downward from Xalisco, Mexico to Nicaragua and Honduras: a geographic area that was assumed to have similar cultural characteristics (Bartolomé de las Casas, 1875). Subsequent scholarship has refined his original formulation, especially regarding the commonality and heterogeneity of cultural practices (cf. Contreras, 1999, p. 233).

[3] As numerous post-colonial scholars such as Fanon, Said, and Spivak have noted, language relies on, and has embedded within it, a series of hierarchies that construct the 'other' as inferior and often less than 'human' (cf. Quero & Torchiaro, 2020). The un-reflective acceptance and use of such language perpetuate and thus re-inscribe these hierarchies.

[4] As one of the current journal editors pointed out, the paywalls that commercial academic journals use limit accessibility. Furthermore, the language of academic articles exacerbates these problems of accessibility.

[5] We also acknowledge that Spanish itself is both a language of domination and not the primary language of Mesoamerican Indigenous peoples.

[6] This, itself, is a hard-fought accomplishment as the hegemony of language issue was first raised with Elsevier in 2012 however it wasn't until 2020 that the current editors convinced Elsevier to publish online supplements containing non-English articles.

[7] Subsequent sections discuss who can conduct research in South settings.

Our 2008 article focused on the education sector in Guatemala and Mexico and on the intersections among the World Bank, national governments, and the university sector. We noted:

> Since its formation in 1676, the university [in Guatemala] has been a site of intellectual, ideological, political battles between authoritarian governments and the students, professors, and civilians. In these battles, the university often assumed responsibility for the defense, with its 'intellectual capital', of the interests of the 'ignorant' and ignored population (USAC, 1998). As a consequence, the university became a significant opponent and threat to the state. During the four decades of civil war (1960–1995), *the university has been the setting for a series of skirmishes and violent persecutions that saw over 500 students, staff and professors 'disappear' or be assassinated.* (2008, p. 64, emphasis added)

For us, the topic was personal because, first, violent persecutions, assassinations, and executions are always personal. And second, all three authors are connected to Mesoamerica by birth or marriage and all three have extended families in the area. We had heard oral histories about partners, family members, friends, and other acquaintances who had participated in university-centered social justice movements, including oral histories about students, staff and professors who had lost their lives. Fundamentally, we believed, and continue to believe, that the participation of the university community within broad-based social justice movements is part of the 'vanguardias' for positive social change in Mesoamerica (cf. Cabrera, 2011, p. 74; Monsiváis, 2004, p. 50; Tapia, 2008).[8,9]

More importantly, we think that it is morally bankrupt to assert that research is just academic and not personal. We can pretend that doing research does not have personal consequences, but *it should* since we have a moral responsibility to the people who are impacted by our research, especially the communities that are already disadvantaged by relations of capitalism and neocolonialism. Our decision to engage in this field-based research was, in fact, a decision to insert ourselves into a broader set of social relations and to thus become accountable. Furthermore, the people who are directly involved in our research have answered our request for help, have gifted us their knowledge, and have risked a great deal by speaking with us. Our research is personal because *we are accountable* to the people in the settings that we study who are impacted by the accounting practices that we study as well as to our direct research participants because, by the act of 'researching them', we enter into a social relationship with them. This idea that we are accountable to both our direct research participants and the marginalized communities that are impacted by the accounting practices that we study is the baseline normative premise that underpins our previous research as well as this commentary. It is for this reason, that we assert that these accountability relationships must inform and mediate our research outputs: more specifically, that our written research outputs are a type of 'account'.

2. Identity

Within Mesoamerica, who can do critical accounting research, and who has the moral authority—and on what basis—to evaluate the research outputs? For the local thinkers that we enlist, the answer to these questions is partly about where we were born and live but more so about who and what we identify with. More specifically, being born outside of Mesoamerica does not preclude one from doing critical research in Mesoamerica, but nor does Mesoamerican ancestry mean that someone identifies with indigenous peoples and the poor, since relations of internal colonialism are incredibly strong within this part of the world (Casanova, 2006; Bosco, 2013; Acevedo, 2009) as well as elsewhere.[10]

To develop further our argument, we first engage with Gallardo (1993) and his characterization of the term Ladino. Gallardo states that the term Ladino "is a socio-historical referent, designating a status and set of practices that shouldn't be reduced to the term 'mestizo' which always refers to a mixing of races" (1993, p. 113). A key point for Gallardo, Menchú, and Galeano is that the Ladino identity, at least in Mesoamerica, is founded on the selective forgetting of one's indigenous ancestors and the plight of current day indigenous and other marginalized peoples.[11] Gallardo notes that a "Ladino is an indigenous person 'de- indigenous-ized' who has inevitably become someone who is against his family and him/herself" (1993, p. 99). Menchú notes that this identity "is always willing to lay claim to the grand moments of the cultures pre-Columbian, Aztec, Inca, Maya etc. without making any connection between this past splendor and the current day situation where indigenous peoples are poor, exploited, depreciated and who 'serve' like slaves" (1985, p. 14). Finally, Galeano notes how the splendor of Mayan civilization in Guatemala recedes further in the distance as "four and a half centuries of exploitation continues, on the part of the conquistadors and his [Ladino] children" (1967, p. 26).

These observations emphasize that it is not identity as a fixed category that grants us the ability to speak but rather whether the researcher has not only been *marked by* the history and hierarchy of oppression within Mesoamerica, but also is willing to *identify with*

[8] It is important to note that there are tensions within Mesoamerican social justice movements: movements which often include a sometimes-uneasy alliance of Indigenous peoples, campesinos, union members, professors, and students (cf. Deguate, 2023).

[9] The recent events in Peru where the university community 'stood with' the mostly indigenous campesino movement to protest the removal of Peru's first indigenous president and the excessive force used by the military against largely peaceful protestors provides a current day example of these dynamics (cf. Vega, 2023).

[10] The prevalence of internal colonialism results in a situation where it is impossible to assume *a priori* that Ladino professors, us included, are speaking with Indigenous peoples.

[11] Within Mexico, this dynamic of valorizing the pre-conquest past and forgetting the situation of present-day Indigenous peoples plays out in the narrative of La Malinche and her 'treason' against the Mexican nation (Farfán, 2006).

and be *accountable to* marginalized protagonists within this history and hierarchy.[12] To be marked, in this context, refers to carrying on the body a visceral understanding of how colonialism continues to work. This visceral understanding is experience-based: that is, seeing and/or experiencing firsthand the racism, classism, genderism, etc. that underpins neocolonialism. These understandings *are necessary but not sufficient* in that we must also be willing to explicitly insert ourselves as an *accountable social actor* into the settings that we study.

From this vantage point, our visceral, long-term, continuing connections to Mesoamerica appear to put us in a better position to understand the history and hierarchies within the Guatemalan and Mexican university systems than Gómez-Villegas and Larrinaga.[13] At the same time, these connections by themselves are not enough. The more important issues are, first, whether we can avoid the selective amnesia that Menchú talks about, and second, whether the research outputs both *demonstrate* our accountability to the involved participants and have the potential to result in positive social change. At a minimum, the research outputs should explicitly acknowledge our accountability and should be careful not to perpetuate and re-inscribe the hierarchies of neocolonialism via the words and perspectives that we use.

These three criteria are central to our view about the research process. The criteria propose that to conduct critical accounting research on Mesoamerica, and indeed in any fieldwork setting, one must have in one way or another experienced the setting and been marked by the setting, rather than just 'knowing' the setting abstractly.[14,15] Furthermore, we must explicitly acknowledge that there is an accountability relationship between us and marginalized peoples in the settings that we are trying to understand as well as with our direct research participants. Finally, we must ensure that our research choices—including the theoretical tools and the language that we use—do not reproduce and perpetuate the hierarchies and stereotypes that underpin and justify colonialism. The next section uses these criteria to evaluate our 2008 article.

3. Evaluating our research

In retrospect, we think that our 2008 study *partially* succeeds in satisfying the above criteria. As mentioned earlier, the study was motivated by the Mesoamerican university-centered social justice movements that occurred during the 1970s and 1980s and by our belief that such movements *spoke with* Indigenous peoples and other marginalized peoples (cf. Velásquez Nimatuj, 2005, p. 84). The study highlights that the neoliberal imposition of financial reforms is not as simple as grand narratives would suggest, in that both the State and members of the university community play a role. The finding that faculty members, staff and students not only believed in the importance of speaking out against social injustice but were also willing to put themselves at risk by calling out politicians, governments, and international organizations renewed our faith that public universities continue to act as a counterbalance to both historical and market driven relations of domination. Finally, the study inserted the topic of Mesoamerica into North-centric accounting journals. Prior to this article, there had been almost no published studies within the three main alternative/critical accounting journals that considered Mesoamerica as a topic worthy of consideration. In these ways, the study accomplished what we set out to do.

At the same time, the study could have done better. We did mention that the university movement *spoke with* ignored segments of Guatemalan and Mexican society, but we did not explicitly name Indigenous peoples or other marginalized peoples, nor did we explicitly incorporate their perspectives on the diffusion of financial practices into the study. In hindsight, our failure to name and acknowledge Indigenous peoples was exactly what Rigaberta Menchú accuses Ladinos of doing.

Second, our article relied on a European theorist (Pierre Bourdieu) to frame the study, because we thought that his work on the Kabyle was sufficiently nuanced and sympathetic to Indigenous and other marginalized peoples. We still believe that Bourdieu's work is useful, but we also recognize that local thinkers like Menchú (Menchú & Burgos-Debray, 1985), Gallardo, Galeano (Galeano, 2004), and Castro-Gómez (2015) give us similar analytical tools along with the benefit of additional local insights. Furthermore, local thinkers not only provide a buffer against the inadvertent slipping in of colonialist hierarchies and worldviews but also demonstrate to external readers—including Mesoamericans—that we do not need to look to the North to understand and theorize our situation.[16,17]

Finally, the article should have contained more Spanish-language contextual references to provide a signpost for Mesoamerican students who want to know more about the topic. The research choices that we made in our 2008 article seemed reasonable at the time but, in retrospect, different choices would have more explicitly demonstrated our commitment and accountability to the people in Mesoamerica affected by these financial practices.

[12] As Gallardo observes, marginalized protagonists include but are not limited to Indigenous peoples since "the poor (also) have not wanted to be 'conquered'" (1993, p. 29).

[13] We do not think, but cannot state for certain, whether Gómez-Villegas and Larrinaga have these types of long-term, continuing connections to Mesoamerica.

[14] Local scholars like Galeano suggest that this hubris of knowing abstractly from a distance as to how distant settings (should) function is a characteristic of Northern experts.

[15] Being 'marked' by the setting is not necessarily about one's place of birth but rather having spent sufficient time and having sufficient social connections to a geographic space. It is about being able to feel and imagine what life is like for a particular community. Working with colleagues who have these connections is a good starting point for becoming marked.

[16] For interested readers, Galeano (1992, 1997) and Menchú (2010) are good starting points for understanding these lines of thinking.

[17] This point is similar to the argument made by Gómez-Villegas and Larrinaga when they propose that local knowledges should be incorporated. As subsequent sections of our commentary suggest, there is also a key difference in that our notion of local knowledge emphasizes incorporating thinkers who make visible and speak with Indigenous and other marginalized communities.

4. The structures of academic publishing

Note that we take responsibility for the research omissions enumerated in the previous section. We strongly believe that we—qua researchers—have agency over the topics that we research, the theoretical framings that we use, and how we write up our results. At the same time, academic knowledge does not exist independently from global and local power relations.

Within the world of academe, commercial publishers mediate what is published in their journals. Dominguez (2020) notes that the academic publishing market is dominated by four large transnational commercial publishers—*Reed Elsevier*, *Wiley-Blackwell*, *Springer*, *Taylor & Francis*—which are responsible for publishing more than fifty percent of the academic articles listed on the *Web of Science*. These commercial entities make a profit by acquiring academic journals, often in large academic markets like Mexico[18] and by then monetizing the journal content (cf. Posada & Chen, 2017). Posada and Chen (2017), for example, document how global journal acquisition strategies combined with investments in data analytics, allow commercial publishers to both take control of the knowledge production process (p. 6) and to monetize academic content (p. 3). Posada and Chen also state that:

> The disproportionate influence of [Publisher X] in the research cycle makes it harder to function outside their reality. This is particularly challenging for researchers in the global south whose methodology and epistemological approach does not align with mainstream models of research production and evaluation. This directly enhances inequality in global knowledge production and could be contributing to a loss of diversity in knowledge as a whole (p. 2)

This amalgam of business and academic practices on the part of commercial publishers both privileges certain types of academic outputs *and* often leads to the *perception* by South scholars that there is a competition for scarce space in journals. For example, Dominguez (2020) draws upon Posada and Chen (2017) to suggest that the emergence of "new forms of dependency and academic neocolonialism" encourages the integration of "peripheral academics into the international academic sphere." Similarly, Cabrera et al.'s (2022, p. 93) analysis of Latin American research trends conclude that "Latin American research has become globalized and academics within the region have adopted a focus that is more consistent with the international context". The authors note that this change in focus has resulted in local knowledge production coming to resemble international knowledge production.

These aggregate level trends are consistent with the lived experiences of the member of our research team who teaches at the University of Veracruz within the Mexican university system. From her perspective, there is increased institutional pressure to publish certain styles of research and to publish English language articles in international journals. This pressure to publish in international journals, coupled with the difficulty of doing so, creates a competition among colleagues for seemingly scarce research space (see also Diaz, 1999, p. 164).[19] In these ways, local university structures work in tandem with the expansionary activities of commercial publishers: with both the global and the local encouraging local knowledge production to mimic global knowledge production.[20] This process of erasing local academic knowledge is consistent with the comments of Gómez-Villegas and Larrinaga – however, in this particular case, it is the activities of commercial academic publishers and university-level institutions initiating the erasure.

Note, these incentives are not unique to Mesoamerica. For example, why did we choose to publish our 2008 study in an English language, North-centric accounting journal? The simple answer is that we believed then and continue to believe that it is important to insert studies about Mesoamerica and the South more generally into North-centric accounting journals since the publication of such articles both legitimizes the topic and disseminates the research to a global audience. It would, however, be disingenuous not to acknowledge that there is also a market for academic research and that we have incentives to publish in North-centric journals, since such publications are part of the academic publishing game. The irony, of course, is that publishing our research outputs in North-centric English language journals simultaneously legitimates the topic and perpetuates the centre-periphery dynamic that underpins colonialism.

These observations regarding the structures of academic publishing are meant to temper the illusion that de-colonizing our research practices simply depends on a more careful attention to language on the part of critical accounting researchers. Both formal and informal academic publishing structures require that authors write in English, engage with the Eurocentric theorists who have previously been enlisted within North-centric journals to study similar topics, and demonstrate a 'contribution' vis-à-vis prior North-centric research. These visible structures, along with the less visible business considerations of commercial publishers,[21] encourage the publication of research articles that re-inscribe colonialist language and worldviews and, thus, perpetuate the status quo.

These structural conditions aside, like Menchú (1985, p. 258), we believe that we can, at the margins, use our agency and skills to interrupt these relations of power. For example, progressive journal editors and sympathetic reviewers can mitigate some of the more

[18] For example, Priego et al. (2017) document how, in 2015, Elsevier and the National Autonomous University of Mexico (UNAM) signed an agreement "which saw the transfer from UNAM to Elsevier of the responsibility for the production and hosting, advertising and support" of 44 Mexican open access academic journals published by UNAM.

[19] Diaz (1999) provides an excellent summary of how the demand for international publications as well as editorial board memberships and the use of impact factors have colonized the Mexican university sector.

[20] Commercial publishers must create a market within countries like Mexico for their subscription services. In part, this is accomplished by acquiring local journals which were publishing outlets for local knowledge and by bundling these local journals with international journals.

[21] These less visible practices often work through citation counts and impact factors since the impact calculations encourage journals to emphasize articles that will be cited by other prestigious, high impact journals. Given that commercial publishers select journal editors, the failure to achieve a certain impact level can be used as a reason to change editors. As Posada and Chen (2017) note, there is a fundamental conflict of interest when commercial publishers both own academic journals and the data analytic infrastructures that are used to evaluate academic impact.

obvious neocolonial academic practices by insisting that researchers explicitly incorporate local knowledge that is sensitive to the dynamics of external and internal colonialism as well as by not insisting that an article's contribution be framed in terms of Euro-centric modes of theorizing nor in terms of previous Euro-centric research studies. Likewise, we, as researchers, can work to incorporate a broad range of local theories and knowledge as well as to explicitly acknowledge our accountability to marginalized communities and direct research participants within our published research.

5. Re-inscribing neocolonialism

On a very basic level, every time we conduct a study and write up the findings, we hope that our research outputs will have positive performative consequences. As we suggested above, these acts of choosing a research topic, adopting a theoretical framing, and writing up our results potentially impact on people in the settings that we study; they also have consequences for us, for other critical accounting researchers, and for the critical accounting community.

Our utterances that introduced this commentary stated that the purpose of our 2008 article was to illustrate how "the World Bank functions as an agent of diffusion via direct contact and through indirect modelling activities" (p. 49) and to document how, "even when the introduction of new accounting and accountability mechanisms are attempted, other important field participants such as students can partially block the introduction of financial reforms" (p. 49). The study relied on archival World Bank documents about the types of accounting and financial mechanisms being promoted as well as interviews with university administrators in both Guatemala and Mexico. We conducted this field study to understand how financial practices are diffused as well as to understand the potential to resist such diffusions. Furthermore, as our self-critique as well as the critique of Gómez-Villegas and Larrinaga demonstrates, more careful attention to both accountability and language would have improved the study.

In contrast to our study, the objective of the Gómez-Villegas and Larrinaga's article was not to speak with marginalized communities but rather to critique current day attempts to colonize the Latin American critical accounting community. Gómez-Villegas and Larrinaga note that "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" (p. 2). This concern leads them to examine how five previously published empirical research articles on Latin America published in interdisciplinary accounting journals render alternative local knowledges as nonexistent (p. 1). The authors use the "logics of the sociology of absences developed by Santos (2011) in a hermeneutical procedure" (p. 2). They also note that these "five articles have their objectives and were not originally conceived and executed with a decolonial perspective" (p. 2), and thus "it is crucial to bear in mind that the target of this analysis is not those five articles" (p. 2) but rather "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" (p. 2).

Although our studies are quite different, we share Gómez-Villegas and Larrinaga's concerns about attempts to colonize higher education in Latin American. Given that local university structures and the expansionary activities of commercial publishers already work in tandem to colonize the local, attempts by academic journals and individual academics to integrate Latin American critical accounting research communities into the broader critical accounting collective have the potential to further exacerbate the domination of the local by the global.

At the same time, we have two major concerns with the critique by Gómez-Villegas and Larrinaga. First, if Gómez-Villegas and Larrinaga are worried by this creeping academic colonialism why critique this group of research articles? For example, we wonder whether it might have been more useful to focus on the academic publishing structures since, as prior research demonstrates, it is these structures that mediate what gets published in academic journals. Similarly, if the authors believe that critical accounting journals continue to have a neocolonial orientation and that research articles provide a proxy for this orientation, why not focus on current articles rather than including articles that were published in 2006 and 2008? Or better yet, why not add a temporal dimension so that they can analyze whether the neocolonial attitude is weakening or strengthening? In our case, one of our team members has two recent articles on street gangs in El Salvador (Neu, 2019, 2022) that could have been used to consider the changes in neocolonial mindsets. More pointedly, why use these articles as a proxy for creeping academic colonialism instead of directly analyzing the editorial letters, review reports, and conference presentations that Gómez-Villegas and Larrinaga tell us is their focus?

Second, and perhaps more importantly, we are concerned that Gómez-Villegas and Larrinaga's analysis is elitist and that it perpetuates neocolonial narratives that treat Indigenous peoples and other marginalized communities as if they don't exist and have no value. For example, Indigenous peoples are mentioned just three times in their article, all in abstract catch-all statements such as: "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" (p. 2). Similarly, the article contains but a single abstract reference to the processes of internal colonization: internal coloniality involves the "internalization and normalization in modes of thinking and individual subjectivities in the global South" (p. 4). Finally, the authors repeatedly mobilize the notion of local knowledges (mentioning the term 20+ times) and how the reliance on Eurocentric theorists in conjunction with the lack of "local sources" (p. 6) construct "Latin America as ignorant (p. 4) and "unable to think" (p. 7). We agree that the activities of commercial publishers, in conjunction with university-level pressures and the activities of North-centric academic journals and individual academics, can participate in the erasure of local Latin American academic knowledges, but these local knowledges are often what Gallardo refers to as *Ladino knowledge*: that is a knowledge that results from internal colonialism and that systematically erases Indigenous and other marginalized peoples. Indeed, we can re-write the authors' conclusion regarding erasure in the following way: *Gómez-Villegas and Larrinaga's use of the term local knowledge appears to perpetuate neocolonialism in that the reliance on academic theorists in conjunction with the lack of local Indigenous sources construct Indigenous peoples and other marginalized communities as ignorant and*

unable to think.

The discerning reader will note that we just used the same rhetorical strategy that Gómez-Villegas and Larrinaga did when they disregarded the purpose of our 2008 article and used it as a proxy for creeping neocolonialism within North-centric accounting journals. We acknowledge that Gómez-Villegas and Larrinaga are concerned with academic forms of neocolonialism and that these forms of neocolonialism are important to resist. At the same time, academic knowledge—regardless of whether it is global North-centric or local South-centric knowledge—often serves to justify the continued oppression and invisibility of Indigenous and other marginalized communities. For us, it is important to simultaneously resist both types of colonialisms.

6. Collective action

Although our initial upset about Gómez-Villegas and Larrinaga's critique has faded, we continue to reflect on the possibilities for collective action. We strongly agree with Rigoberta Menchú that the only way to confront injustice and advocate for positive social change is to work collectively and to fight against *all forms* of neocolonial practices. For Menchú, individualized resistance to the structures of modern-day society is valiant but largely ineffective (Menchú quoted in Gallardo, 1993).

If we assume that collective academic action is necessary, we propose that it is important to explicitly consider our accountabilities and responsibilities when we conduct research. We have suggested that there are at least three hierarchical levels of accountability and responsibility. We believe and think that our priority must be to the communities disproportionately impacted by the accounting practices that we study, and then to our direct research participants. Given that it is marginal communities that unduly suffer the consequences of capitalism and neocolonialism, it is important that we explicitly think not only about how our research 'findings' might be used for/against these communities, but also how our re-presentations of these communities disrupt/perpetuate neocolonial stereotypes. Second, we must attempt to ensure that our direct research participants are not placed in "harm's way" by speaking with us. While this may not be a large concern within North settings, it is a very real concern within Mesoamerica.[22]

Note, our normative premise, that we—qua critical accounting researchers—must always foreground the impact that accounting practices have on Indigenous and other marginalized communities, does not negate the value of studies such as that by Gómez-Villegas and Larrinaga which focuses on neocolonial academic practices. Rather, we propose that neocolonial practices involve multiple forms of 'valuing' as well as 'erasing', and thus our research process and research outputs must explicitly acknowledge this. In terms of Gómez-Villegas and Larrinaga's article, this might have involved explicitly considering how creeping academic neocolonial practices trickle down and minimize the space to talk about the impact on local Indigenous and other marginalized peoples.

Perhaps more contentiously, we also think that we have a responsibility to our academic colleagues who are members of the critical accounting community.[23] From the beginning days of this journal, the founding editors David Cooper and Tony Tinker were concerned about building a broad-based, inclusive academic critical accounting community since they thought that this was the only way to speak truths to the powerful.[24] Note, this emphasis on building a community does not override our primary accountability to the marginalized communities which are impacted by the financial practices that we study: that is to speak with these communities even if our words challenge those of our colleagues. Fortunately, there are ways of expressing our disagreement that strengthen rather than undermine the critical accounting collective. Practices like providing our colleagues with an advance manuscript copy for comments, ensuring that we are precise in our criticisms by specifically citing passages of concern, and giving our colleagues the benefit of the doubt when we are uncertain about our interpretations would both result in a stronger article and a stronger collective. Furthermore, while we may think that we have the *academic freedom* to critique our colleagues in whatever form we wish, exercising this freedom has the potential to undermine the collective.[25]

7. Moving forward

This commentary has emphasized three themes: the need to explicitly acknowledge that we—qua researchers—are accountable to the people and communities that we study; the necessity to ensure that our research choices do not reproduce and perpetuate the hierarchies and stereotypes that underpin and justify colonialism; and the importance of collective academic action. We have also noted that neocolonialism is pervasive not only within the Mesoamerican setting that we study but also within the academic publishing process itself.

[22] For example, the investigative journals who participated in a recent set of studies with one of the authors of this commentary found out after the fact that their phones had been infected with the Pegasus surveillance software (Gavarrete, 2022).

[23] We believe that, in this particular case, the authors also had an accountability to us, and that they should have let us know that they were writing a critique. This accountability is based on *both* their pre-existing personal relationships with us and the fact that we are the objects of knowledge around which they built their critique. We do not think that this 'heads up' *would have* interfered with their ability to publish their article but it *would have* acknowledged the existence of a pre-existing social relationship. We do not accept the argument that acknowledging an accountability relationship impedes uncompromising academic debate. Rather, it inserts a duty of care into the academic publishing process.

[24] For example, one of the authors remembers conversations with the founding editors about the importance of practising inclusivity and building a larger critical accounting community when considering conference and journal submissions. This version of inclusivity appeared to be more of an 'open tent' policy than an active proselytizing strategy.

[25] Within Mesoamerica, academic freedom and, more generally, the freedom to speak is recognized as a mirage. The current day war on journalists in Mexico as well as harassment of academics who speak inconvenient truths about the powerful is well known. The disappearance and torture of members of the university community in Guatemala and El Salvador during the 1960–1990 period is still remembered.

Despite this state of affairs, we agree with Rigoberta Menchú that we still have choices. We can choose to explicitly identify with and be accountable to marginalized peoples in the settings that we study. We can choose to align ourselves with grassroots social movements in both the South and the North, social movements that believe that they can be part of the 'vanguardia' for positive social change. We can also choose to act collectively: that is, to act as if our colleagues matter, and to act as if we are not competing for scarce journal space. Finally, we can—through our actions and words—choose to demonstrate the change that we want to happen. After all, these decisions and practices give positive expression to our belief and optimism that critical accounting scholarship, at least at the margins, can change the world.

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.

Appendix A. Supplementary material

Supplementary data to this article can be found online at https://doi.org/10.1016/j.cpa.2023.102598.

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