



ELSEVIER

Contents lists available at [ScienceDirect](https://www.sciencedirect.com)

# Critical Perspectives on Accounting

journal homepage: [www.elsevier.com/locate/cpa](http://www.elsevier.com/locate/cpa)

Commentary

## On the relentless labour of deconstructing domination logics: The case of decolonial critical accounting research in South America

Luis Emilio Cuenca Botey<sup>a,\*</sup>, Laure Célérier<sup>b</sup><sup>a</sup> INCAE Business School, Costa Rica<sup>b</sup> University of Ottawa, Canada

### ARTICLE INFO

#### Keywords:

Bourdieu  
Brazil  
Colonialism  
Decolonial critique  
Emancipation  
Latin America  
Participatory budgeting  
Reflexivity

### ABSTRACT

Eight years after the publication of our article on participatory budgeting in Porto Alegre, this reflexive commentary responds to a recent critique by M. Gómez-Villegas and C. Larrinaga, which claims our study is characterized by a colonial and Anglo-Euro-centric bias, as is found in other critical accounting research. While the two authors criticize our use of a Bourdieusian framework to investigate a technology, participatory budgeting, born and implemented in a region of the Global South, we point to the relevance of using Bourdieu's critical sociology to think of emancipation, even more so as European thinking is constitutive of Latin American thinking. We extend some of Gómez-Villegas and Larrinaga's comments to question more broadly the conditions under which critical accounting research and research at large are being produced. Welcoming the diffusion of decolonial perspectives in critical accounting research, we lastly invite all critical researchers to remain alert to the pervasiveness and relentless renewal of capitalist, colonial, and masculine domination logics – including in decolonial research itself.

### 1. Introduction

Building a critical reflection on power and domination in the field of accounting requires a disposition towards reflexive thinking. Not only does research rely upon a dialectical overcoming of our past achievements; it is also that critical accounting research necessitates a commitment to more fairness and justice in our world, and an awareness of the logics of domination, which shape our work and more broadly our representations of, and engagement with, the world. Critical accounting research has long been questioning of the academic publications we read and publish, and the world we live in (Andrew et al., 2020; Anisette et al., 2017, 2018; Broadbent, 2002; Broadbent & Laughlin, 2013; Chiapello, 2017; Dillard & Vinnari, 2017; Gendron, 2018). Gómez-Villegas and Larrinaga's (2022) call for reinvigorating critical accounting research in Latin America based on decolonial studies stands in continuity with this literature. This is, however, not the first call to decolonize critical accounting research: previous calls were for example made by Sauerbronn et al. (2017, 2021). As authors of one of the articles specifically used by Gómez-Villegas and Larrinaga to exemplify the dominance of an Anglo-Euro-Centric perspective in critical accounting research, we are happy to be offered the opportunity to respond to our two colleagues, therefore rethinking our article on participatory budgeting in Porto Alegre (PBPOA), eight years after its publication (Célérier & Cuenca, 2015). While we agree, to some extent only, with Gómez-Villegas and Larrinaga's comments, we would also like to discuss further the conditions within which critical accounting research is produced and suggest avenues for change. The first part of this commentary responds to Gómez-Villegas and Larrinaga's critiques, specifically upon the use of a Bourdieusian

\* Corresponding author.

E-mail address: [luis.cuenca@incae.edu](mailto:luis.cuenca@incae.edu) (L.E. Cuenca Botey).

<https://doi.org/10.1016/j.cpa.2023.102599>

Available online 15 May 2023

1045-2354/© 2023 Elsevier Ltd. All rights reserved.

framework in our article. In the second part, we develop a reflection, stimulated by Gómez-Villegas and Larrinaga's critique of our article, on the capitalist, colonial and masculine shaping of research at large, before opening avenues for change in our conclusion.

## 2. Thinking emancipation with Pierre Bourdieu

We thank our colleagues Sauerbronn, Ayres, da Silva, Lourenço, Gómez-Villegas and Larrinaga for highlighting the need to incorporate decolonial studies into critical accounting research (Gómez-Villegas & Larrinaga, 2022; Sauerbronn et al., 2017, 2021). Decolonial studies are needed to counterbalance the obvious dominance of Western-centered research in our field. We nevertheless question Gómez-Villegas and Larrinaga's view that our use of a Bourdieusian framework is illustrative of the dominance of an Anglo-Euro-Centric perspective in critical accounting research and contributes to "limit[ing] the ability of Latin America to think itself" (p. 1).

### 2.1. Upon the Bourdieusian-Brazilian cradle of our research on PBPOA

Contemporary thought on Latin America is a hybrid, global, *mestizo* thought influenced by the international circulation of ideas and those who produce them. The use of Bourdieusian theory in our article resulted from a demand by Brazilian intellectuals to feed Brazilian debates. This research on PBPOA was indeed produced in a French-Brazilian academic context. It was initiated at the Research Centre on Colonial and Contemporary Brazil (CRBC) located at the School of Advanced Studies in the Social Sciences (EHESS, Paris, France). It was supervised by Brazilian Professor Afrânio Garcia, who used to work as a professor of anthropology at the Museu Nacional (1978–1998).

When Luis, the first author of this commentary, started his research on PBPOA, Professor Garcia was the director of the CRBC. From this position, Professor Garcia developed and animated a French-Brazilian research network: he organized a weekly seminar at the CRBC in which students and professors from diverse Brazilian universities presented and discussed their research upon various topics. Upon the request of Professor Garcia, Luis carried out a literature review upon the field of social sciences in Brazil. In carrying out his research, Luis found that this field is intimately related to French thought, a result that had been highlighted by a few scholars (Pécaut, 1995; Pécaut & Sorj, 1991). The development of our research upon PBPOA, based on French critical sociology, thus came with the first author's immersion into French-Brazilian discussions that were taking place in the field of social sciences, in the second half of the 2000s. In other words, this study was not an opportunistic choice to get published in an Anglo-Saxon critical accounting journal – of which Luis ignored the existence at that time; instead, it responded to a demand made by Brazilian intellectuals to feed Brazilian and Latin American debates over participatory democracy.<sup>1</sup>

Professor Garcia is himself a French-Brazilian and Bourdieusian scholar by training: after defending his PhD at the Museu Nacional (1983), Professor Garcia obtained a post-doctoral position at EHESS, under the supervision of Pierre Bourdieu (1983–1986). Garcia then continued his academic career at EHESS, where Bourdieu spent most of his career from 1964 to 2002. Professor Garcia is no exception in the field of Brazilian social sciences: Bourdieu is one of the most cited authors in this field, and many Brazilian academics were part of Bourdieu's international network of researchers, and are still publishing Bourdieusian studies today (Oliveira & Silva, 2021; Rocha, 2022). The use of Bourdieusian sociology in our article is thus consistent with the trajectories of Latin American intellectuals and their influences.

While they are inscribed in a colonial history, both EHESS and the Museu Nacional are vivid sites for decolonial research today. The Museu Nacional was founded by Portuguese settlers in the 19th century, with the mission to provide a scientific examination of Brazilian nature, to the benefit of the economy of the Portuguese empire. After the museum was destroyed by fire in 2018, a new, decolonial perspective was developed to rebuild the museum (Lenharo & Rodrigues, 2022). EHESS was created in 1947, succeeding the practical school of advanced studies (EPHE, *École Pratique des Hautes Études*), which was created in 1868 under Napoleon III; it is thus connected to France's 19th century imperial enterprise. Decolonial studies have however been very intense at EHESS, where they were produced also by Latin American scholars. For example, renowned decolonial researcher Walter Mignolo did his doctoral thesis at EHESS.<sup>2</sup>

The trajectories of Walter Mignolo, Professor Garcia, and other prominent members of the decolonial movement in Latin America (Sauerbronn et al., 2021, p. 6), as well as the network of Pierre Bourdieu himself, exemplify that our current imperialist-globalized context (Vilas & Pérez, 2002) involves hybrid and international trajectories. EHESS and the Museu Nacional also provide evidence that decolonial thought is being produced in so-called Northern countries as well as Southern ones.

### 2.2. Decolonial theory as "Mestizo thought"

The production of decolonial thought by Latin-American scholars has involved a complex historical dynamic and circulation of ideas (Bourdieu, 2002). As pointed out by Rouquié, Latin America can be considered as the "extreme West" (Rouquié, 1989) i.e., a territory that was successfully conquered by European royal houses through the decimation of indigenous people (Edwards & Kelton, 2020; Livi-Bacci, 2006; Noymer, 2011), the settlement of European colons and African slaves (Cáceres, 2001); the

<sup>1</sup> Three other articles were published on this work in Porto Alegre. The first one was published in the social sciences journal of the University of Costa Rica (Cuenca, 2008) for a Central American audience. The second and third articles were published in the journal *Cahiers du Brésil Contemporain* (in English, *Handbook of Contemporary Brazil*) (Cuenca, 2009; Daniel Filho & Cuenca, 2009), for Brazilian and French audiences.

<sup>2</sup> <https://scholars.duke.edu/person/walter1654>.

subordination, domination, exploitation of the remaining indigenous population through institutions such as the “encomienda”<sup>3</sup> (Yeager, 1995); the spread of Christianity led by the Catholic Church; the incorporation of the continent in the global circuits of capitalism (Cardoso, 1979); and European linguistic domination. For decolonial theorists, the Conquest of America is the very critical moment, in the constitution of modernity, when “otherness” is being constructed, with all knowledge, beings and territories that are not intelligible from the perspective of European reason being subjugated and rendered illegible (in the sense of Scott, 1998), i.e., invisible (Mignolo & Walsh, 2018). However, the production and circulation of ideas from this encounter has been important.

As explained in the seminal work of Serge Gruzinski (2012), the arrival of Europeans and Africans in the American continent created the conditions for the emergence of the “Mestizo thought”, which is the product of “effects of convergence, balance and inertia, which in turn produced new forms of life and expression” in Latin American societies<sup>4</sup> (Gruzinski, 2012, p. 102). In the first century of the Spanish colony, European artists were adopting pre-Hispanic practices – such as Florentine Renaissance painters using Mexican codex (Menut, 2001, p. 208), when pre-Hispanic cultures entered a process of reconstruction and resignification of their art to survive Hispanic domination and the imposition of Iberian practices and ways of thinking (Gruzinski, 2012). Some reflections on humanity and the world were also developed based on the experience of this violent encounter of civilizations; these reflections are now considered as being at the origins of decolonial theory itself. The ideas of Bartolomé de las Casas, 16th-century Spanish bishop, historian, and social reformer, thus shaped many early reflections upon the exploitation and annihilation of the indigenous populations because of the colonial process. De las Casas is considered one of the first critical thinkers about and from the Spanish Empire (Mora-Rodríguez, 2012, 2020; Pino-Montoya, 2020). He is also seen by Enrique Dussel, one of the main decolonial theorists, as the first critique of the modernity myth and one of the precursors of liberation theology (Dussel, 2021; Mora-Rodríguez, 2020, p. 3).

Because of the constant hybridization of cultures and ideas that has taken place in the last five centuries between Europe and Latin America, thinking of Latin America from within implies considering the past and present relations between European and Latin American intellectuals, freethinkers, scientists, and politicians. The position of Gómez-Villegas and Larrinaga, that demands the rejection of the use of Anglo-Euro theories for the analysis of Latin American phenomena, seems to us revisionist: their use cannot univocally be seen as a colonial endeavor and an obstacle to understanding the realities under study, because European thinking has been a constitutive element of the “Mestizo thought” for centuries, and because there is no trace of the existence of a “Latin America”<sup>5</sup> that would be devoid of any colonial influence. As critical accounting scholars, we claim the legitimacy of using Bourdieusian theory, (alongside many others), so long as it enables us to think of emancipation. More broadly, we question the validity of rejecting the use of theories simply because they come from Europe or North America: we should indeed be wary of broad categories of exclusion from the domain of “legitimate” theory.

### 2.3. Accounting for emancipation from a Bourdieusian perspective

In line with other, more or less recent, critical accounting publications (for example Bryer, 2010; Bryer, 2011, 2014a, 2014b; Gallhofer et al., 2002; Gallhofer & Haslam, 2004; Gilbert, 2022b; Gómez-Villegas, 2021; Moerman, 2006), our 2015 article focuses on the role of an accounting technology, participatory budgeting, in creating the conditions of possibility for the emancipation of the oppressed.

In this research, as we were treating social agents’ words as valuable in themselves (Bourdieu et al., 2000; Bourdieu, 1998), we accounted for emancipation based on PBPOA participants’ individual stories and life narratives. This meant that we did not challenge what our interviewees saw as achievements for their communities. As many people emphasized that investments in public infrastructure – such as sanitary works, street paving and the construction of public infrastructure (schools, health centers...) – were the conquest they were seeking to obtain (Célérier & Cuenca, 2015, p. 749 see the participant testimony), we considered the realization of such investments as successes. Yet, Gómez-Villegas and Larrinaga deplore in their essay our uncritical praise of these investments, arguing that this stands against indigenous claims for Mother Earth and indigenous people’s holistic perceptions of the world (Gómez-Villegas & Larrinaga, 2022, p. 8). We would like however to highlight that cities existed in Latin America long before the arrival of settlers (Smith, 2008) and are thus not a univocal symptom of colonization. Claims for a de-urbanization of Porto Alegre were moreover invisible to us in the participatory arena.<sup>6</sup> Instead, participants from various origins demanded projects of modernization for areas that had long been suffering from the neglect of public institutions. Before the enforcement of participatory decisions, these citizens’ neighborhoods used to be violent and anomic places. Our analysis indicates the building of new infrastructure contributed to pacify deprived neighborhoods. In retrospect, it seems to us that the new infrastructure extended the presence of State power further into districts from which it was previously absent; in doing so, it also extended the State’s monopoly of legitimate physical violence (Weber, 1963), in the sense that the State was now able to respond to any outburst of violence legitimately and effectively within

<sup>3</sup> The *encomienda* is a form of serfdom, that the Spanish crown resorted to during colonization. In the *encomienda*, a settler – called *encomendero* – is granted property rights on the labor of a group of Indigenous people. The *encomendero* committed to provide protection and a Catholic instruction to the Indigenous people he was extracting labor from. The *encomendero* was also subjected to a tax to the Crown (Yeager, 1995, p. 843).

<sup>4</sup> We use the expression of Latin America for simplicity purposes. We are however aware that, in the historical context of Gruzinski’s research, such an expression is an anachronism. This expression was indeed coined in the second half of the 19th century, under the reign of French emperor Napoleon III in a context of wars and colonial contests on the American continent (Torres Martínez, 2016).

<sup>5</sup> See footnote 4.

<sup>6</sup> In the same way, we did not see any outburst of violence in the PBPOA arena, which explains why our article does not mention the extent of violence that is often viewed as constitutive of the Brazilian society.

communities. This pacification may of course have manufactured the consent of the Porto Alegre population for the settler colonialist enterprise of Brazilian political institutions. However, we refused to hold a judgmental stance on the aspirations of participatory budgeting participants; we were instead critical of the promises of participatory budgeting as a democratic and egalitarian device.

Our 2015 article offers a Bourdieusian analysis of the functioning of participatory budgeting: the focus of this article is upon the domination logics that such an initiative reproduces and inflects. Bourdieusian sociology lends itself well to such a project: Bourdieu himself has dedicated a number of works to the limits of political representation and the virtues of political participation (Bourdieu, 1979, 1981, 1984, 1999, 2001). While we were aware that “participatory budgeting initiatives are good sites for accounting engagements, not only analytical sites” (Sauerbronn et al., 2021, p. 13), we thus endorsed an analytical stance. In their critique of our article, Gómez-Villegas and Larrinaga regret the absence of any discussion with the existing normative and prescriptive literature on participatory budgeting and denounce our invisibilization and instrumental use of Latin-American knowledge (pp. 16–17). Developed through the struggles of the urban peripheries of Porto Alegre, participatory budgeting was indeed emblematic, to many Latin American scholars, of a “counter hegemonic globalization” (Evans, 2012) that was organized from the bottom to the top of societies (Avritzer, 2002, 2006; Baiocchi, 2005; CIDADE, 1999, 2003; Fedozzi, 2000, 2007; Santos, 2007; Utzig, 2000). This activist literature was echoed by work in Anglo-Euro countries, which saw participatory budgeting as being constitutive of the “third democratization wave” (Huntington, 1993; Teivainen, 2002); this literature sought to import Latin American ideas and tools of participatory democracy to Europe (Blondiaux & Sintomer, 2002; Sintomer et al., 2008, 2010).

While we had extensively read this normative and prescriptive literature for our research, dialoguing with it was, to say the least, difficult: we refused to univocally conceive of participatory budgeting as a panacea for building political equality and social emancipation. In addition to focusing on domination logics, we were moreover alert of the variegated support that participatory budgeting fostered. For example, and as highlighted in recent publications (see for example Jayasinghe et al., 2020; Sondarjee, 2021), the neoliberal and neocolonial World Bank has been defending participatory budgeting for years, in the name of a governance that holds public – hence suspect – institutions to account and, in a sort of anti-politics (Ferguson, 1994), depoliticizes political stakes. Instead of taking for granted the possibilities of emancipation through participatory budgeting, we preferred to open avenues for reflections about these possibilities.

Notwithstanding our comments on Gómez-Villegas and Larrinaga’s essay, we recognize that our research on PBPOA could have given more visibility to Latin American theories and knowledge. We thus thank Gómez-Villegas and Larrinaga for drawing our attention to this weakness. For example, we could have brought together Bourdieu and Freire’s pedagogy of the oppressed – as was already done, for example, by Burawoy (2019, pp. 94–109) – to shed a new light on the emancipatory potential of participatory budgeting. Freire’s work, which is briefly mentioned in our research, was key in justifying participatory budgeting devices in Brazil (Bartlett & Schugurensky, 2021; Dalla Déa, 2012; Novy & Leubolt, 2005). By using Freire, we would have moreover given more light to a prominent Latin American scholar, who is rarely used in critical accounting research (for exceptions, see for example Bebbington et al., 2017; Bérubé & Gendron, 2022; Coulson & Thomson, 2006; Gallhofer & Haslam, 2004). Other Latin-American theorists could have been used in combination with Bourdieu, such as Walter Mignolo (Mignolo, 2005, 2011; Mignolo & Walsh, 2018). Mignolo indeed calls for a critical analysis of pluri-versal (as opposed to uni-versal) counter hegemonic and decolonial forms of producing democracy (Mignolo, 2008). Participatory budgeting is certainly one of these forms. The single use of Bourdieu for our theoretical framework is due to the context in which this article was written. Laure, the second author of this commentary, is a white French scholar. Non-Anglo-Euro scholars hardly existed in the sociology classes she took at both Sciences Po Paris and the École Normale Supérieure. Laure discovered the existence of Paolo Freire when working on Porto Alegre with Luis. While being both sensitive to emancipation issues – for which authors such as Dean Neu and Alice Bryer, to whom we are grateful, opened avenues in critical accounting research – we did not realize at the time the political importance of studying and citing non-Anglo-Euro scholars. Lastly, being both PhD students when writing our 2015 article, we felt uncomfortable swimming away from the warm waters of familiar scholars, especially as we wanted to minimize risks so as to have an article published before the end of our theses – and get ready for the job market. All these elements invite us to push further Gómez-Villegas and Larrinaga’s critique of the dominance of Anglo(-Euro) perspectives on critical accounting research.

### 3. (Critical accounting) research as a product and constitutive feature of capitalism, colonialism, and masculinity

The situation provoked by the publication of Gómez-Villegas and Larrinaga’s essay not only leads us to build a critical reflection upon our research, due to the strength of the charge laid against us for contributing to colonialism and strengthening the Anglo-European domination of research, but also, based on this exercise of critical reflexivity, to question the field of critical accounting research and research at large. This endeavor is rooted in our conviction, fed by academic readings, that research at large – and not only critical accounting research – has been shaped not only by Anglo-Euro colonialism as Gómez-Villegas and Larrinaga argue, but also by capitalism and masculinity (both being constitutive of Anglo-Euro colonialism). Being very grateful for the space of discussion opened by CPA, we first point in this section at the capitalistic overproduction of concepts in research, and then, we analyze the Anglo-European colonial and masculinist foundations of the research field.

#### 3.1. The “knowledge industry” and the rush for theoretical and conceptual contributions in critical accounting research

Gómez-Villegas and Larrinaga criticize the framing of our article, which arguably subordinates the relevance of our fieldwork to the theoretical and conceptual contributions brought by its analysis. Bringing theoretical contributions was indeed a repeated request

made by reviewers upon our study. In the final version of our study, we present PBPOA as a specific case to sustain the foundations and universality of the Bourdieusian theory and of several concepts, such as the one of accountability (Célérier & Cuenca, 2015, p. 761).

Gómez-Villegas and Larrinaga's comment specifically invites us to think about our contribution to the concept of accountability. While the concept of accountability is seen by many as a "cultural keyword" (Dubnick, 2014, p. 23) and a central concept in the definition of culture (Douglas, 1996), the word of accountability exists only in the English language (Pinho & Sacramento, 2009; Ramsay et al., 2020). Dubnick (2014) moreover shows that the use of the concept extended from reforms of US shareholder corporations after the 1929 financial crash to other organizations in the course of the 20th century. The diffusion of this concept is thus a symptom of the domination of the Anglo-Saxon culture and the neoliberal ideology. This does not mean the concept of accountability has no heuristic value, for example to think issues of democracy and representativeness, nor that our societies have not been shaped by innovations this cultural keyword has led to – such as participatory instances, governance devices and audit apparatuses. Our point is that our article participates in a discussion on the concept of accountability, of which its spread in diverse communities is at least in part a symptom of imperialist-globalization (Vilas & Pérez, 2002). We thank Gómez-Villegas and Larrinaga for calling attention to this aspect of our article.

The subordination of fieldwork to theoretical and conceptual contributions is however a common characteristic of research papers, including in critical accounting research. Conceptual and theoretical reflections often grab the lion's share in academic articles, of which the section dedicated to the theoretical framework sometimes extends over one third of the length. Adding to this the literature review, the methodology and the conclusion, little is left for the presentation of field material and its analysis – however rich they may be. This standardization of the content and structure of academic articles is obtained not only through the revise and resubmit process, but also through a rigorous training of scholars: we ourselves have multiple memories of conferences and seminars, in which our research was questioned because it did not make any contribution to any given theory and "nobody is interested in a specific case of country X or Y".

The widespread emphasis on conceptual and theoretical constructs is also worrying, when recognized field experts question researchers' findings and contributions: we have already heard experts wondering, after reading an article published in a major accounting journal, whether the fieldwork had not been "twisted"<sup>7</sup> to enable a contribution or an appealing formulation that would make a catchy title (see also Guthrie & Parker [2017]; Humphrey [2014] for deeper insights upon the primary – and sometimes excessive – importance granted to theories in accounting studies). In the same vein, we have several times raised an eyebrow when reading the claimed theoretical contribution of a study, as the refinement of theoretical concepts sometimes unconvincingly – in our eyes – justifies publication (see Alvesson & Spicer's critique (2019) of the proliferation of "institutional" concepts; for reflections upon the notion of contributions in accounting research, see Gendron [2013]).

To the risk of ironically adding our share to the over conceptualization of research articles, we suggest that this framing of articles is illustrative of the existence of a *knowledge industry*. We borrow the concept of *knowledge industry* from a short note by Aldouri and Jenkins (2018). Aldouri and Jenkins define the knowledge industry as the "complex system of social relations that animates the production, reproduction, circulation, distribution and, crucially, experience of products that society believes embody the norms of relevant knowledge at a given moment in time".<sup>8</sup> The knowledge industry is not only a commodification of knowledge and the subordination of knowledge creation to capitalist logics, which has been happening for a long time (Lyotard, 1979); the knowledge industry also means that production resources are wasted and knowledge is overproduced, in a headlong rush similar to the one observed in the manufacturing industry. This overproduction arguably stems from a capitalistic over-accumulation of concepts and fieldworks, in the hope of achieving incremental innovations. From this perspective, research, which is not designed to be received, only to be produced, hardly changes anything to existing logics of domination: "The basic laws of social motion and structures of domination in capitalism have retained a bleak continuity", Aldouri and Jenkins write. How could such a continuity be broken by the publication of our articles in English-speaking journals, hosted by platforms that charge more than 20 USD for their download? How could continuity be jeopardized as a result of the proliferation of writing styles that privilege theoretical refinements instead of reader-friendly experiences (see again Alvesson & Spicer, 2016; Guthrie and Parker, 2017)?

As we deplore the existence of a knowledge industry, we throw the blame not as much on specific scholars, as on the research field itself. While theoretical and conceptual work is paramount to help us make sense of our worlds, the accumulation of incremental contributions is at least as effective in bringing material and symbolic rewards to dominant knowledge actors, such as researchers, universities, and publishing houses. As participants in this field, we are obviously caught by its rules of the game – its *illusio* – in which

<sup>7</sup> This expression seems to be equivalent to the one used by our quantitativist colleagues, when they say, citing Ronald Coase (1991 winner of the Sveriges Riksbank Prize in Economic Sciences in Memory of Alfred Nobel), "if we torture the data long enough, it will confess" – which, from a decolonial perspective, is also shocking.

<sup>8</sup> The existence of a knowledge industry is linked to the neoliberalization of higher education and, at a more anthropological level, the extension of capitalism. Moizer (2009), while not using the concept of knowledge industry, aptly describes higher education as a system that produces a high level of waste (at least a 90% rejection rate in the major journals) and frustration for all participants. According to him, the publication system undermines the original purpose of academic publications. Our participation in such a wasteful system especially relates to the generalization of performance measurement systems, such as the emergence of university rankings (Espeland & Sauder, 2007; Wilbers & Brankovic, 2021); these rankings, which began to be institutionalized in the USA in the 1980s, have been generalized globally since then (Wilbers & Brankovic, 2021). Under such a system, publishing is a symbol of the academic quality of professors and, therefore, of the organizations where they work. The knowledge industry thus operates wherever these forms of performance measurement have become dominant. At another level, our participation in it may relate to the extension of capitalist logics: waste, over-accumulation and the acceleration of time (Rosa, 2010) have become constitutive features of our times.

we need to believe to be operational as researchers: we are no exception to this game (see also [Alvesson & Spicer, 2016](#)). In addition to the role of capitalism, Anglo-euro colonialism and masculinity have dominated the ontology of research.

### 3.2. Colonialism in (decolonial) research

Drawing on decolonial researcher [Santos \(2014\)](#), Gómez-Villegas and Larrinaga point to a colonial use of the fieldworks conducted in Latin America by researchers from Northern universities: these researchers would exploit such fieldworks to their own benefits so that these fieldworks would become “raw materials for scientific inquiry” conducted in Northern countries, in continuity with the centuries-old exploitation of lives, human beings and societies ([Gómez-Villegas, Larrinaga, 2022](#), citing [Santos, 2014](#), p. 120). While recognizing the asymmetry of power that often<sup>9</sup> benefits researchers from Northern universities when conducting fieldwork in a Southern country, we advance, in continuity with the previous sub-section, that *any* fieldwork may be seen as raw material to be used by distant others for the sake of personal recognition and rewards – as well as an answer to academic pressure.

Research is built on the project to map the world we live in ([Boltanski, 2012; Scott, 1998](#)) and to conquer new spaces. Fieldwork conducted in “uncharted waters” – *i.e.*, where no fieldwork has been conducted so far – is most often welcome, including in critical accounting research where it is expected to bring empirical contributions that feed conceptual and theoretical innovations. We maintain the leitmotiv of the “uncharted waters” metaphor in research articles is a symptom of the colonial ideology that underpins our research. When we consider vulnerable groups as “objects of research” (*sic*), our coloniality inclinations are even more visible. Carrying further the concept of the knowledge industry, we point to the role of *knowledge extractivism*, which consists in the extraction of information from people and places, to produce academic articles in accordance with the *illusio* that characterizes today’s academic games. The people we interview for our research agree to participate with generosity: they willingly give us a few hours of their time, sometimes skipping their lunchbreak, and/or inviting us to their home. The knowledge industry, for which we work, is seizing for its own profit a gift, in the Maussian sense of the term ([Mauss, 2011](#)), without which our fieldwork would not be possible.

While we thank Gómez-Villegas and Larrinaga for bringing the coloniality of (accounting) research into the discussion, we note that this critique also applies to decolonial research itself. As the promoters of decolonial thought are part of the mestizo, global, and hybrid academic world, they are subject to reproducing the practices they criticize. Silvia Rivera Cusicanqui, a prominent Bolivian sociologist, historian and feminist thus argues that the main authors of the so-called decolonial turn, by presenting their critique as a novelty, deny historical Andean anticolonial thought and appropriate ideas developed by indigenous people and by those who practiced anti-colonial resistance for centuries ([Cusicanqui, 2012](#)). For her, this appropriation results in the creation of “a jargon, a conceptual apparatus, and forms of reference and counter-reference that have isolated academic treatises from any obligation to or dialogue with insurgent social forces”, allowing “Mignolo and company” to build “a small empire within an empire” ([Cusicanqui, 2012, p. 98](#)). Cusicanqui’s critique puts on the table the “imperialist” character of the promoters of the decolonial turn in Latin America. Without imputing such intentions to Gómez-Villegas and Larrinaga, we need to remain alert to our potential role in reproducing, at the individual and community levels, structural and systemic logics of domination. Our awareness of sexist and colonial logics in the field of decolonial research has further nourished another concern, regarding masculine domination at work in Gómez-Villegas and Larrinaga’s essay *per se*.

### 3.3. Masculinity at work in critical accounting research

Gómez-Villegas and Larrinaga’s essay may be understood as a reaction to the creation of the Qualitative Research and Critical Accounting (QRCA) network in 2018. This network, which is supported by Yves Gendron, one of the co-editors of *CPA*, has been led since 2019 by several South American female scholars, including Silvia Casa Nova of the University of São Paulo, Mary Vera Colina of the National University of Colombia, and Fernanda Sauerbronn from the Federal University of Rio de Janeiro (see Yves Gendron’s reflections on QRCA – [Gendron, 2019](#)). However, QRCA is hardly visible in Gómez-Villegas and Larrinaga’s paper: it is cited only in the acknowledgement section, because a preliminary version of this paper was presented at a QRCA conference in 2019. Of course, Gómez-Villegas and Larrinaga cite [Sauerbronn et al. \(2021\)](#); yet the two authors stay silent on the work done by the QRCA network prior to their own endeavor. Eventually, Gómez-Villegas and Larrinaga’s initiative may appear, to an uninformed reader, as the first pioneering initiative to build a critical accounting community in Latin America, which it is not (see also [Sauerbronn et al. \(2017\)](#), that promoted, in a Brazilian journal, a decolonial research agenda in accounting in Brazil). Would Gómez-Villegas and Larrinaga have rendered QRCA as invisible as they did in their published paper, if the network had been under the umbrella of senior South American male academics? With this question, we would like to remind everyone of the necessity of a constant reflexive and vigilant effort onto our, also unintentional, participation into the reproduction and reinforcement of domination logics.

This observation leads us to reflect upon not only the domination of colonialism and capitalism, but also hegemonic masculinity in academia, including in the critical accounting community ([Armato, 2013; Berdahl et al., 2018; Pruit et al., 2021](#)). The conquest of “uncharted waters” and the extraction of knowledge (see above) bear the stamp of white masculinity, which has been constructed as a domination over nature and human beings from other genders and origins ([Federici, 2004; Said, 1979](#)). The valuation of abstract concepts disconnected from social contexts and fieldwork (see above) bears resemblance to the image of post-Enlightenment bourgeois

<sup>9</sup> Because identities are complex and multifactorial, the asymmetry of power relations is not always in favor of researchers from the North investigating in a Southern country. In the field of anthropology, for example, experiences of sexual violence suffered by female scholars – including white female scholars from Northern countries – have been documented for a long time ([Hunt, 2022; Kloß, 2017; Moreno, 2003; Ross, 2015; Schneider, 2020](#)).

men of thoughts freely evolving in the public sphere, with no attachment that could divert them from their humanist commitment to defend reason and improve human lives. The centrality of these men has for corollary the invisibility of women's work in the private sphere (Stivers, 1991); it also downplays the rights of those who are given no voice in the public sphere, because they are from humbler and/or non-white backgrounds. Further, women in academia – even more so racialized women – frequently undergo sexist comments at work, while their contributions are systematically undervalued by their peers. Women thus pay an emotional tax (Footman, 2020; Negatu et al., 2022) that white men are exempted from.

In sum, we maintain the accumulation of concepts in the knowledge industry (see above) is underpinned by a neoliberal masculinity (on the relation between masculinity and neoliberalism, see Garlick, 2020), with competition and ambition being left unquestioned, as we are constantly called to surpass ourselves and our colleagues in terms of citations, publications, awards, etc. The spread of neoliberal masculinity in the knowledge industry is not unrelated to the bureaucratization of research evaluation processes that often translates, in the name of “neutrality” and “rationality”, into careless, if not rude and violent, comments upon research submissions (on the relation between bureaucratic rationality and masculine domination, see Frosh, 1997; Ossewaarde, 2019; Poole, 1990). It is surrounded by this very masculine and neoliberal ethos that we are called upon to question social domination logics as critical accounting scholars!

#### 4. Conclusion: The possibilities for emancipation through critical accounting research

Fortunately, critical accounting research is not simply the dark portrait we have drawn in this commentary. In this conclusion, because we believe that emancipation remains possible through critical accounting research, we suggest some avenues for change.

Despite the above, critical accounting research has favored our (*i.e.*, the authors') individual emancipation (recognizing, however, that we are working for the knowledge industry, which entails its own share of alienation, and are integrated in capitalist and unequal societies). The attention paid to theoretical contributions has led the two of us to articulate complex thoughts – including in writing this commentary – while the standardization of research production has helped us exchange with scholars from all around the world. Our emancipation has also been made possible through the benevolent support received and given in the critical accounting community, including during revise and resubmit processes and when revising this commentary. There is undeniably, in the critical accounting community, a gift and counter-gift dynamic. For example, the Broadbent and Laughlin Emerging Scholar Award, which we received for the presentation of the very first version of our 2015 article at the 2013 APIRA Conference, gave us an extraordinary degree of confidence to continue our research. Ten years after this conference, we are still extremely grateful to both Jane Broadbent and Richard Laughlin. More broadly, we are pleased to do our best, as young academics, given the support of more experienced researchers who seldom count their hours when it comes to helping us – and who, much more than ourselves, dedicate their time to the accounting community. Further, our fieldwork has positive externalities because our studies do not only end up in largely inaccessible articles – for example when we use these studies in our classrooms and institutions. Beyond academia, we are pleased to receive expressions of gratitude from our interviewees, whose participation in our research often helps them, they say, to make sense of their world and/or relieve their minds.

We believe our world can be improved further through accounting research. CPA has undertaken an exemplary work of rendering itself accessible to research published in French (and to some extent in Spanish) (Andrew et al., 2020). We can experiment with the possibility of publishing our work on open-source platforms and of disseminating our knowledge outside of academic circles. For that, we know we can draw our inspiration from critical accounting scholars who already do so. We should give more space, in critical accounting journals, to empirical contributions, *i.e.*, thick descriptions of accounting matters in plural settings, even in the absence of theoretical contributions; as such, we pay tribute to Gendron (2019), Guthrie and Parker (2017), and Humphrey (2014) for having already highlighted the detrimental effects of “theoretical engorgements” (Guthrie & Parker, 2017) in accounting journals – we still have to put this more effectively into practice. We need, at our own levels, to distance ourselves from productivity injunctions and ego competitions, in embracing the ethos of the “slow professor” (Berg & Seeber, 2018; Berkowitz & Delacour, 2020). We can work at making our community and institutions better places to live in, in caring for the dominated (young scholars, racialized scholars...), by calling out oppressive behaviors when we see them and supporting victims. We can use our knowledge as scholars to contribute to changing the world around us, through political engagement (Gilbert, 2022a, 2022b). We can walk on the existing paths of emancipatory accounting research, while also inventing new ones, to serve our communities and bring our own, even if modest, contribution to the endless work of dismantling domination logics! Again, we assert the importance to decolonize research in spite of the considerable and capricious difficulties involved in undertaking this agenda. For this, we are grateful to CPA's editorial team, to Gómez-Villegas and Larrinaga, and before them to all the decolonial scholars, such as Sauerbronn, Ayres, da Silva, and Lourenço, for having initiated and fed a much-needed debate.

#### 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.

#### Acknowledgments

We would like to express our deepest gratitude to Jane Andrew, Christine Cooper and Yves Gendron for their meticulous revisions of our commentary. We take full responsibility for its content.

## References

- Aldouri, H., & Jenkins, S. (2018, June 27). The knowledge industry. *Damage*. <https://www.damagemag.com/2018/06/27/the-knowledge-industry/>.
- Alvesson, M., & Spicer, A. (2016). (Un)conditional surrender? Why do professionals willingly comply with managerialism. *Journal of Organizational Change Management*, 29(1), 29–45. <https://doi.org/10.1108/JOCM-11-2015-0221>
- Alvesson, M., & Spicer, A. (2019). Neo-institutional theory and organization studies: A mid-life crisis? *Organization Studies*, 40(2), 199–218. <https://doi.org/10.1177/0170840618772610>
- Andrew, J., Cooper, C., & Gendron, Y. (2020). Addressing the English language hegemony problem in academia: An ongoing experiment and preliminary policy. *Critical Perspectives on Accounting*, 69, Article 102127. <https://doi.org/10.1016/j.cpa.2019.102127>
- Annisette, M., Cooper, C., & Gendron, Y. (2017). After 25 years, how should we proceed? *Critical Perspectives on Accounting*, 43, 1–4. <https://doi.org/10.1016/j.cpa.2017.02.003>
- Annisette, M., Cooper, C., & Gendron, Y. (2018). Editorial: The question of research diversity in “top” accounting journals. *Critical Perspectives on Accounting*, 51, 1–3. <https://doi.org/10.1016/j.cpa.2017.12.002>
- Armato, M. (2013). Wolves in sheep’s clothing: Men’s enlightened sexism & hegemonic masculinity in academia. *Women’s Studies*, 42(5), 578–598. <https://doi.org/10.1080/00497878.2013.794055>
- Avritzer, L. (2002). Sociedade civil, espaço público e poder local: Uma análise do orçamento participativo em Belo Horizonte e Porto Alegre. In *Sociedade Civil e Espaços Públicos no Brasil*. (Paz e Terra).
- Avritzer, L. (2006). New public spheres in Brazil: Local democracy and deliberative politics. *International Journal of Urban and Regional Research*, 30(3), 623–637.
- Baiocchi, G. (2005). *Militants and citizens: The politics of participatory democracy in Porto Alegre*. Stanford University Press.
- Bartlett, T., & Schugurensky, D. (2021). Reinventing Freire in the 21st century: Citizenship education, student voice and school participatory budgeting. *Current Issues in Comparative Education*, 23(2), Article 2. <https://doi.org/10.52214/cice.v23i2.8571>
- Bebbington, J., Russell, S., & Thomson, I. (2017). Accounting and sustainable development: Reflections and propositions. *Critical Perspectives on Accounting*, 48, 21–34. <https://doi.org/10.1016/j.cpa.2017.06.002>
- Berdahl, J. L., Cooper, M., Glick, P., Livingston, R. W., & Williams, J. C. (2018). Work as a masculinity contest. *Journal of Social Issues*, 74(3), 422–448. <https://doi.org/10.1111/josi.12289>
- Berg, M., & Seeber, B. K. (2018). The slow professor: Challenging the culture of speed in the academy. In *The Slow Professor*. University of Toronto Press. doi: 10.3138/9781442663091.
- Berkowitz, H., & Delacour, H. (2020). Sustainable academia: Open, engaged, and slow science. *M@n@gement*, 23(1), 1–3.
- Bérubé, J., & Gendron, Y. (2022). Through students’ eyes: Case study of a critical pedagogy initiative in accounting education. *Accounting Education*, 31(4), 394–430. <https://doi.org/10.1080/09639284.2021.1997768>
- Blondiaux, L., & Sintomer, Y. (2002). L’impératif délibératif. *Politix*, 17–35.
- Boltanski, L. (2012). *Énigmes et complots: Une enquête à propos d’enquêtes*. Gallimard.
- Bourdieu, P. (2000). *The weight of the world: Social suffering in contemporary society* (P. P. Ferguson, Trans.).
- Bourdieu, P. (1979). *La distinction*. Les Éditions de Minuit.
- Bourdieu, P. (1981). La représentation politique. *Actes de La Recherche En Sciences Sociales*, 36(1), 3–24.
- Bourdieu, P. (1984). La délégation et le fétichisme politique. *Actes de La Recherche En Sciences Sociales*, 52(1), 49–55. <https://doi.org/10.3406/ars.1984.3331>
- Bourdieu, P. (1998). *La misère du monde*.
- Bourdieu, P. (1999). *Language and symbolic power* (J. Thompson, Ed.; G. Raymond & M. Adamson, Trans.). Harvard University Press.
- Bourdieu, P. (2001). Le mystère du ministère. *Actes de La Recherche En Sciences Sociales*, 140(1), 7–11. <https://doi.org/10.3406/ars.2001.2831>
- Bourdieu, P. (2002). The social conditions of the international circulation of ideas. *Actes de la recherche en sciences sociales*, 145(5), 3–8.
- Broadbent, J. (2002). Critical accounting research: A view from England. *Critical Perspectives on Accounting*, 13(4), 433–449. <https://doi.org/10.1006/cpac.2002.0543>
- Broadbent, J., & Laughlin, R. (2013). *Accounting control and controlling accounting: Interdisciplinary and critical perspectives*.
- Bryer, A. (2010). Beyond bureaucracies? The struggle for social responsibility in the Argentine workers’ cooperatives. *Critique of Anthropology*, 30(1), 41–61. <https://doi.org/10.1177/0308275X09345414>
- Bryer, A. R. (2011). Accounting as learnt social practice: The case of the empresas recuperadas in Argentina. *Accounting, Organizations and Society*, 36(8), 478–493. <https://doi.org/10.1016/j.aos.2011.09.002>
- Bryer, A. R. (2014a). Conscious practices and purposive action: A qualitative study of accounting and social change. *Critical Perspectives on Accounting*, 25(2), 93–103. <https://doi.org/10.1016/j.cpa.2011.09.001>
- Bryer, A. R. (2014b). Participation in budgeting: A critical anthropological approach. *Accounting, Organizations and Society*, 39(7), 511–530. <https://doi.org/10.1016/j.aos.2014.07.001>
- Burawoy, M. (2019). *Symbolic violence: Conversations with Bourdieu*. Duke University Press.
- Cáceres, R. (2001). *Rutas de la esclavitud en África y América Latina*. Editorial Universidad de Costa Rica.
- Cardoso, C. (1979). *Economías de exportación y desarrollo capitalista*. Editorial Crítica.
- Céliérier, L., & Cuenca, L. E. (2015). Participatory budgeting at a community level in Porto Alegre: A Bourdieusian interpretation. *Accounting, Auditing & Accountability Journal*, 28(5), 739–772. <https://doi.org/10.1108/AAAJ-03-2013-1245>
- Chiapello, E. (2017). Critical accounting research and neoliberalism. *Critical Perspectives on Accounting*, 43, 47–64. <https://doi.org/10.1016/j.cpa.2016.09.002>
- CIDADE. (1999). *Quem é o público do orçamento participativo: Seu perfil, por que participa e o que pensa do processo*. (p. 122). CIDADE.
- CIDADE. (2003). *Quem é o público do orçamento participativo: Seu perfil, por que participa e o que pensa do processo*. (p. 35). CIDADE.
- Coulson, A. B., & Thomson, I. (2006). Accounting and sustainability, encouraging a dialogical approach; integrating learning activities, delivery mechanisms and assessment strategies. *Accounting Education*, 15(3), 261–273. <https://doi.org/10.1080/09639280600850695>
- Cuenca, L. E. (2008). Acción, decisión y competencias deliberativas en el presupuesto participativo de Porto Alegre. *Revista de Ciencias Sociales*, 121.
- Cuenca, L. E. (2009). Trajectoires sociales et paroles légitimes au sein du budget participatif de Porto Alegre. *Cahiers Du Brésil Contemporain*, 73(74), 85–118.
- Cusicanqui, S. R. (2012). Ch’ixinakax utxiwa: A reflection on the practices and discourses of decolonization. *South Atlantic Quarterly*, 111(1), 95–109. <https://doi.org/10.1215/00382876-1472612>
- Dalla Déa, A. (2012). Representations of culture in theater of the oppressed and participatory budgeting in Brazil. *Latin American Perspectives*, 39(3), 51–62. <https://doi.org/10.1177/0094582X11427885>
- Daniel Filho, B., & Cuenca, L. E. (2009). Brésil réel: Les limites du budget participatif local, entre légalité, informel et illégalité. *Cahiers Du Brésil Contemporain*, 73–74.
- Dillard, J., & Vinnari, E. (2017). A case study of critique: Critical perspectives on critical accounting. *25th Anniversary Issue*, 43, 88–109. doi: 10.1016/j.cpa.2016.09.004.
- Douglas, M. (1996). *Natural symbols: Explorations in cosmology*.
- Dubnick, M. (2014). Accountability as a cultural keyword. *Political Science Scholarship*. <https://doi.org/10.1093/oxfordhb/978019641253.013.0017>
- Dussel, E. (2021). *1492 – El encubrimiento del otro: Hacia el origen del mito de la modernidad*.
- Edwards, T. S., & Kelton, P. (2020). Germs, genocides, and America’s indigenous peoples. *Journal of American History*, 107(1), 52–76. <https://doi.org/10.1093/jahist/jaaa008>
- Espeland, W. N., & Sauder, M. (2007). Rankings and reactivity: How public measures recreate social worlds. *The American Journal of Sociology*, 113(1), 1–40.
- Evans, P. (2012). Counter-hegemonic globalization. In *The Wiley-Blackwell encyclopedia of globalization*. John Wiley & Sons, Ltd. doi: 10.1002/9780470670590.wbeog114.
- Federici, S. (2004). *Caliban and the witch*. Autonomedia.
- Fedozzi, L. (2000). *O poder da aldeia: Gênese e história do orçamento participativo de Porto Alegre*.

- Fedozi, L. (2007). *Observando o orçamento participativo de Porto Alegre. Análise histórica de dados: Perfil social e associativo, avaliação e expectativas*. Tomo. Ferguson, J. (1994). *The anti-politics machine: Development, depoliticization, and bureaucratic power in Lesotho*.
- Footman, L. (2020). *From compliance to commitment: The individual and organizational implications of emotional tax* [Master of Science in Organizational Dynamics Theses, University of Pennsylvania]. [https://repository.upenn.edu/od\\_theses\\_msod](https://repository.upenn.edu/od_theses_msod).
- Frosh, S. (1997). *Screaming under the bridge: Masculinity, rationality and psychotherapy*. In *Body Talk: Routledge*.
- Gallhofer, D. S., Gallhofer, S., Haslam, P. J., & Haslam, J. (2002). *Accounting and emancipation: Some critical interventions*.
- Gallhofer, S., & Haslam, J. (2004). Accounting and liberation theology: Some insights for the project of emancipatory accounting. *Accounting, Auditing & Accountability Journal*, 17(3), 382–407. <https://doi.org/10.1108/09513570410545795>
- Garlick, S. (2020). The nature of markets: On the affinity between masculinity and (neo)liberalism. *Journal of Cultural Economy*, 13(5), 548–560. <https://doi.org/10.1080/17530350.2020.1741017>
- Gendron, Y. (2013). Rethinking the concept of research contribution. *Accounting Auditing Control*, 19(2), 133–155. <https://www.cairn-int.info/journal-accounting-auditing-control-2013-2-page-133.htm>.
- Gendron, Y. (2018). On the elusive nature of critical (accounting) research. *Critical Perspectives on Accounting*, 50, 1–12. <https://doi.org/10.1016/j.cpa.2017.11.001>
- Gendron, Y. (2019). Staying true to context. *Sociedade, Contabilidade e Gestão*, 14(4), Article 4. [https://doi.org/10.21446/scg\\_ufrij.v14i4.31345](https://doi.org/10.21446/scg_ufrij.v14i4.31345)
- Gilbert, C. (2022a). *Investigación contable ¿Para quién? ¿Para qué?*.
- Gilbert, C. (2022). The audit of public debt: Auditing as a device for political resistance in a neoliberal era. *Critical Perspectives on Accounting*, 85, Article 102263. <https://doi.org/10.1016/j.cpa.2020.102263>
- Gómez-Villegas, M. (2021). Towards an accounting of socio-environmental conflicts in South America. In *Routledge Handbook of Environmental Accounting*. Routledge.
- Gómez-Villegas, M., & Larrinaga, C. (2022). A critical accounting project for Latin America? Objects of knowledge or ways of knowing. *Critical Perspectives on Accounting*. doi: 10.1016/j.cpa.2022.102508.
- Gruzinski, S. (2012). *La pensée métisse*. Fayard.
- Guthrie, J., & Parker, L. D. (2017). Reflections and projections: 30 years of the interdisciplinary accounting, auditing and accountability search for a fairer society. *Accounting, Auditing & Accountability Journal*, 30(1), 2–17. <https://doi.org/10.1108/AAAJ-11-2016-2781>
- Humphrey, C. (2014). Qualitative research – mixed emotions. *Qualitative Research in Accounting & Management*, 11(1), 51–70. <https://doi.org/10.1108/QRAM-03-2014-0024>
- Hunt, S. L. (2022). Sexual harassment and assault during field research. *PS: Political Science & Politics*, 55(2), 329–334. <https://doi.org/10.1017/S1049096521001645>
- Huntington, S. P. (1993). *The third wave: Democratization in the late 20th century*.
- Jayasinghe, K., Adhikari, P., Carmel, S., & Sopanah, A. (2020). Multiple rationalities of participatory budgeting in indigenous communities: Evidence from Indonesia. *Accounting, Auditing & Accountability Journal*, 33(8), 2139–2166. <https://doi.org/10.1108/AAAJ-05-2018-3486>
- Kloß, S. T. (2017). Sexual(ized) harassment and ethnographic fieldwork: A silenced aspect of social research. *Ethnography*, 18(3), 396–414. <https://doi.org/10.1177/14661381166641958>
- Lenharo, M., & Rodrigues, M. (2022). *Can a national museum rebuild its collection without colonialism? - The New York Times*. <https://www.nytimes.com/2022/11/09/magazine/brazil-national-museum-indigenous.html>.
- Livi-Bacci, M. (2006). The depopulation of hispanic America after the conquest. *Population and Development Review*, 32(2), 199–232.
- Lyotard, J.-F. (1979). *La condition postmoderne: Rapport sur le savoir*. Editions de Minuit.
- Mauss, M. (2011). *The gift: Forms and functions of exchange in archaic societies* (I. Cunnison, Trans.).
- Menut, N. (2001). Serge Gruzinski, La pensée métisse. *L'Homme. Revue française d'anthropologie*, 160, Article 160.
- Mignolo, W. (2005). *The Idea of Latin America*.
- Mignolo, W. (2008). Hermenéutica de la democracia: El pensamiento de los límites y la diferencia colonial. *Tabula Rasa*, 9, 39–60. <https://doi.org/10.25058/20112742.338>
- Mignolo, W. (2011). The darker side of western modernity: Global futures, decolonial options: Vol. null (null, Ed.).
- Mignolo, W., & Walsh, C. E. (2018). *On decoloniality: Concepts, analytics, praxis*. Duke University Press. <https://books.google.fr/books?id=l8hDwAAQBAAJ>.
- Moerman, L. (2006). People as prophets: Liberation theology as a radical perspective on accounting. *Accounting, Auditing & Accountability Journal*, 19(2), 169–185. <https://doi.org/10.1108/09513570610656079>
- Moizer, P. (2009). Publishing in accounting journals: A fair game? *Accounting, Organizations and Society*, 34(2), 285–304. <https://doi.org/10.1016/j.aos.2008.08.003>
- Mora-Rodríguez, L. A. (2012). *Bartolomé de las Casas: Conquête, domination, souveraineté*.
- Mora-Rodríguez, L. A. (2020). Bartolomé de las Casas y el pensamiento decolonial: Debates y precisiones. *Estudios*, 41, Article 41. doi: 10.15517/re.v0i41.44849.
- Moreno, E. (2003). Rape in the field: Reflections from a survivor. In *Taboo: Sex, Identity and Erotic Subjectivity in Anthropological Fieldwork* (pp. 166–189). Routledge.
- Negatu, S. G., Arreguin, M. C., Jurado, K. A., & Vazquez, C. (2022). Being the Alice of academia: Lessons from the red queen hypothesis. *Pathogens and Disease*, 80(1), ftac034. <https://doi.org/10.1093/femspd/ftac034>
- Novy, A., & Leubolt, B. (2005). Participatory budgeting in Porto Alegre: Social innovation and the dialectical relationship of State and civil society. *Urban Studies*, 42(11), 2023–2036. <https://doi.org/10.1080/00420980500279828>
- Noymer, A. (2011). Population decline in post-conquest America: The role of disease. *Population and Development Review*, 37(1), 178–183.
- Oliveira, A., & da Silva, C. F. (2021). Pierre Bourdieu's reception in the sociology of education in Brasil. *Cadernos de Pesquisa*, 51. <https://doi.org/10.1590/198053147292>
- Ossewaarde, M. (2019). Kafka on gender, organization and technology: The role of 'bureaucratic eros' in administering change. *Gender, Work & Organization*, 26(7), 1000–1016. <https://doi.org/10.1111/gwao.12278>
- Pécaut, D. (1995). *Entre le peuple et la nNation: Les intellectuels et la politique au Brésil*. Maison des Sciences de l'Homme.
- Pécaut, D., & Sorj, B. (1991). *Métamorphoses de la représentation politique au Brésil et en Europe—CNRS Editions*. <https://www.cnrseditions.fr/catalogue/histoire/metamorphoses-de-la-representation-politique-au-bresil-et-en-europe/>.
- de Pinho, J. A. G., & Sacramento, A. R. S. (2009). Accountability: Já podemos traduzi-la para o português? *Revista de Administração Pública*, 43(6), Article 6.
- Pino-Montoya, J. W. (2020). Aportes de Bartolomé de las Casas a la teoría actual de los derechos humanos. *Hallazgos*, 17(33), 221–253. <https://doi.org/10.15332/2422409x.5240>
- Poole, R. (1990). Modernity, rationality and 'the masculine.' In *Feminine/Masculine and Representation*. Routledge.
- Pruit, J. C., Pruit, A. G., & Rambo, C. (2021). "Suck it up, buttercup": Status silencing and the aintenance of toxic masculinity in academia. In N. K. Denzin, J. Salvo, & S.-L. Sarina Chen (Eds.), *Radical Interactionism and Critiques of Contemporary Culture* (Vol. 52, pp. 95–114). Emerald Publishing Limited. <https://doi.org/10.1108/S0163-23962021000052007>.
- Ramsay, R., Stanyon, M., & Takahashi, N. (2020). Social accountability across cultures, does the concept translate? An explorative discussion with primary care colleagues in Japan. *Education for Primary Care: An Official Publication of the Association of Course Organisers, National Association of GP Tutors, World Organisation of Family Doctors*, 31(2), 66–70. <https://doi.org/10.1080/14739879.2020.1727780>
- Rocha, M. E. da M. (2022). Uma travessia transatlântica: A primeira geração de mediadores e mediadoras da obra de Bourdieu no Brasil<sup></sup>. *Tempo Social*, 34, 31–53. doi: 10.11606/0103-2070.ts.2022.191190.
- Rosa, H. (2010). *Accélération: Une critique sociale du temps*.
- Ross, K. (2015). "No sir, she was not a fool in the field": Gendered risks and sexual violence in immersed cross-cultural fieldwork. *The Professional Geographer*, 67(2), 180–186. <https://doi.org/10.1080/00330124.2014.907705>
- Rouquié, A. (1989). *América latina: Introducción al extremo occidente*. Siglo XXI.
- Said, E. W. (1979). *Orientalism*. Knopf Doubleday Publishing Group.
- Santos, B. de S. (Ed.). (2007). *Democratizing democracy: Beyond the liberal democratic canon*. Verso.
- Santos, B. de S. (2014). *Epistemologies of the South: Justice against epistemicide*.

- Sauerbronn, F. F., Ayres, R. M., da Silva, C. M., & Lourenço, R. L. (2021). Decolonial studies in accounting? Emerging contributions from Latin America. *Critical Perspectives on Accounting*, 102281. <https://doi.org/10.1016/j.cpa.2020.102281>
- Sauerbronn, F. F., Ayres, R. M., & Lourenço, R. L. (2017). Postcolonial and decolonial perspectives: A proposal for a research agenda in accounting in Brazil. *Custos e @gronegocio. Online*, 13(3), 120–148.
- Schneider, L. T. (2020). Sexual violence during research: How the unpredictability of fieldwork and the right to risk collide with academic bureaucracy and expectations. *Critique of Anthropology*, 40(2), 173–193. <https://doi.org/10.1177/0308275X20917272>
- Scott, J. C. (1998). *Seeing like a State: How certain schemes to improve the human condition have failed*.
- Sintomer, Y., Herzberg, C., & Allegretti, G. (2010). Learning from the south: Participatory budgeting worldwide—An invitation to global cooperation. *Dialog Global*, 25.
- Sintomer, Y., Herzberg, C., & RöCke, A. (2008). Participatory budgeting in Europe: Potentials and challenges. *International Journal of Urban and Regional Research*, 32(1), 164–178. <https://doi.org/10.1111/j.1468-2427.2008.00777.x>
- Smith, M. E. (2008). *Aztec city-state capitals*.
- Sondarjee, M. (2021). Change and stability at the World Bank: Inclusive practices and neoliberal technocratic rationality. *Third World Quarterly*, 42(2), 348–365. <https://doi.org/10.1080/01436597.2020.1838893>
- Stivers, C. (1991). Toward a feminist perspective in public administration theory. *Women & Politics*, 10(4), 49–65. [https://doi.org/10.1300/J014v10n04\\_03](https://doi.org/10.1300/J014v10n04_03)
- Teivainen, T. (2002). The world social forum and global democratisation: Learning from Porto Alegre. *Third World Quarterly*, 23(4), 621–632.
- Torres Martínez, R. (2016). Sobre el concepto de América Latina: ¿Inversión francesa? *Cahiers d'études romanes. Revue du CAER*, 32, Article 32. doi: 10.4000/etudesromanes.5141.
- Utzig, J. E. (2000). Participatory budgeting of Porto Alegre: A discussion in the light of the principle of democratic legitimacy and of the criterion of governance performance. World Bank. <http://siteresources.worldbank.org/INTPCENG/214578-1116506912206/20553242/Utzigpaper.pdf>.
- Vilas, C. M., & Pérez, C. (2002). Globalization as imperialism. *Latin American Perspectives*, 29(6), 70–79. <https://doi.org/10.1177/0094582X0202900606>
- Weber, M. (1963). *Sociology of religion*.
- Wilbers, S., & Brankovic, J. (2021). The emergence of university rankings: A historical-sociological account. *Higher Education*. <https://doi.org/10.1007/s10734-021-00776-7>
- Yeager, T. J. (1995). Encomienda or slavery? The Spanish crown's choice of labor organization in sixteenth-century Spanish America. *The Journal of Economic History*, 55(4), 842–859. <https://doi.org/10.1017/S0022050700042182>