

Critical Accounting in Latin America: Paths, Interactions, and Dialogues between the North and the South

We would like to begin by thanking the Editorial Committee and *Innovar* editorial staff for welcoming our thematic proposal and for the opportunity to publish this special issue on Critical Accounting. We also appreciate and acknowledge the work and enthusiasm of the authors who wrote the 37 manuscripts submitted, as well as the fantastic group of reviewers who participated in the evaluation process. This is a cooperative endeavor that could have not been possible without the work and collaborative efforts of many actors.

The special issue seeks to bring together, highlight and disseminate the intellectual efforts of the Latin American critical accounting community in order to address, understand and intervene in our organizational and social contextual reality. At the same time, it aims to contribute to the dialogue, debate and reflection on critical accounting among scholars from the South and the North.

To introduce the special issue, this editorial seeks to contextualize readers unfamiliar with critical accounting and its development—locally and internationally—and provide some bibliographical sources that may prove valuable for initiation and research in this field. For this purpose, below is a summary of the background of critical accounting in Colombia and the region, followed by a brief discussion of the origins of critical perspectives in the international arena. Finally, we present the structure of this issue and the 12 papers selected for publication.

Critical accounting in Colombia and Latin America

In Colombia, critical approaches to accounting emerged from association processes in the accounting profession rather than in academia. The formalization and institutionalization of public accounting in the mid-1960s (Calvo, 2009) led to the emergence of a nationalist perspective of the profession that questioned the concentration of the

statutory auditing market¹ by transnational accounting services companies, and the accounting education and practice based on foreign (us) principles and regulatory frameworks, as well as an alienating dynamic of professional accounting practice (Araujo, 1976; Franco, 1984). It was argued that these circumstances decontextualized the profession from national social needs (Ariza-Buenaventura, 1975) and hindered the development of a scientific and social perspective (Burbano, 1989; Franco, 1989).

Since 1970, the deployment of industry actions to strengthen the profession prompted the creation of associations and the convening of professional congresses strongly influenced by left-wing political perspectives (Gómez-Villegas, 2010; Sarmiento & Muñoz, 2011). Naturally, this nationalist vision emerged in confrontation with visions promoted by multinational auditing firms and guilds with more technocratic approaches (Cubides *et al.*, 1991). In this context, the Colombian Center for Accounting Research (CCINCO, in Spanish) and the National Federation of Public Accounting Students (Fenecop, also in Spanish) were created in the late 1980s as the extracurricular spaces that enabled the development of critical perspectives in the discipline and the profession in the country (Barrios *et al.*, 2010; Rojas, 2001; Sarmiento & Muñoz, 2011). Thus, the nurturing of critical thinking in accounting began outside the university and gradually permeated this institution. Several academic works identify the names and generations of actors during the incorporation of the academic and critical accounting vision within the Colombian university due to the formative and research processes by CCINCO and Fenecop (Barrios *et al.*, 2010; Gómez-Villegas, 2010; Rojas, 2001; Sarmiento & Muñoz, 2011).

The first materialistic and dialectical approaches to the understanding of accounting and its evolution emerged in this

¹ This is a Latin American control institution that transcends the roles of financial auditing.

context (Araujo, 1984; Ariza-Buenaventura, 1990, 1999). Over the years, interdisciplinary positions from the social sciences, philosophy or political economy were addressed, taking up critical theories to rethink accounting, its role in organizations and society, and a professional praxis more attuned to the general and public interest (Álvarez, 2009; Cuevas-Mejía, 2010; Franco, 1989, 2002; Gil *et al.*, 2004; Giraldo, 2009; Gómez-Villegas, 2003, 2005; González, 1997; Gracia, 2005, 2008; Martínez, 2007, 2009; Quijano, 2007; Quinche-Martín, 2006; Quintero, 2010). The study of socio-environmental dimensions and the limits of conventional accounting to address such dimensions have also been a concern of Colombian critical accountants for over twenty years (Gómez-Villegas, 2021; Quinche-Martín, 2008; Rodríguez & Valdés, 2018). In general, these critical approaches are heterogeneous in terms of epistemic, ontological and methodological positions, and their political identities.

Since the mid-2000s and up to these days, meetings, symposiums, conferences and seminars have been organized specifically in the field of critical perspectives in accounting, under the auspices of institutions such as CCINCO, Universidad del Valle, Universidad de Manizales, Universidad Nacional de Colombia, and Pontificia Universidad Javeriana (Cali), resulting in the publication of several books and proceedings. In addition, several Colombian journals have been spaces for the discussion and dissemination of critical ideas. Still, there is not an exclusive identity in these sources that can be associated with critical accounting.

Some Latin American researchers have agreed that expanding the ontological and epistemological references of accounting beyond the narrow technical and economic framework, taking up interdisciplinary visions of the Social Sciences, is a requirement (García-Fronti, 2013; Gil, 2010, 2018; Nepomuceno, 2008; Rodríguez, 2012). On the other hand, other Latin American authors have been critical towards the technicality and reductionism of an accounting limited to conventions and norms (García-Casella, 1997; Lopes de Sá, 1997). However, they have not dealt with the relationship between accounting and structural class contradictions, power relations, forms of exclusion, or other dimensions of politics.

At their inception, local critical trajectories did not directly relate with the critical perspectives of global Northern accounting but emerged in particular contextual and historical conditions. In the 21st century, reflections on the contents included in the journals *Critical Perspectives on Accounting* (CPA) or *Accounting, Organizations and Society* (AOS) began to be disseminated in Colombia and the region (Gómez-Villegas, 2005; Larrinaga, 1999). This

lack of recognition of international perspectives is partly explained by the late initiation of local master's degrees in accounting, the absence of doctoral programs in accounting the inadequate doctoral training of Colombian accountants in the North, and the difficulties of academic reading in English. The Spanish translations of compendiums of seminal articles and key books of the interdisciplinary and critical perspectives of the global North played an essential role in the visibilization and expansion of critical perspectives (Gómez-Villegas & Ospina-Zapata, 2009; Roslender, 2017). The recently published work of Ocampo-Gómez and Neu (2021) continues in this direction. In addition, several critical researchers from the North have visited the country to develop academic activities (especially conferences) with the local critical community during these years. These include Tony Tinker, Crawford Spence, and Richard Baker. David Cooper and Christine Cooper would come later. Likewise, bridges have long been built with critical authors from Spain (Archel *et al.*, 2009; Archel & Gómez-Villegas, 2014).

Since approximately 2010, the critical visions of the North are increasingly taken up and discussed by local researchers (Barrios & Rivera, 2010; Cuevas-Mejía *et al.*, 2014; Gómez-Villegas, 2009; Ocampo-Salazar, 2018; Ocampo-Salazar & Cardona, 2021; Rojas & Sánchez, 2021; Sarmiento, 2020, among others), and events and networks that seek to deepen international academic links have been emerging, such as the Qualitative Research and Critical Accounting conference (Gendron, 2019) —of which three versions have been held—, the call for papers for a special issue of CPA in Spanish, or the recent call for papers for a special issue on the accounts of the South by the same journal (Martínez *et al.*, 2021). In these initiatives, some Latin American researchers —mostly from Brazil and Colombian— work cooperatively with colleagues from the global North.

As will be noted lines below, since the mid-2000s, colleagues from Latin America and the Caribbean who have completed their doctoral studies at universities in the North have published several papers in the most internationally renowned critical journals (CPA or AOS). Similarly, Colombian authors have recently begun to publish their research studies in these and other critical journals (Barrios & Rivera, 2012; Duenas & Mangen, 2021; Giraldo, 2013; Quinche-Martín & Cabrera-Narváez, 2020). Despite this, Latin American research on accounting focused on studying this region is marginal in such leading publications (Gómez-Villegas & Larrinaga, 2021).

In recent years, the expansion of critical accounting in Colombia and the region has gone hand in hand with the institutionalization of university research and the demands for greater internationalization. We hope that these

processes are not strongly directed or impacted by the mercantile logic of publications (Fleming, 2021), the loss of the contextual relevance of research (Gendron, 2019), or the tyranny and abuse of metrics that may potentially depoliticize criticism (Muller, 2018; Gómez-Morales, 2018). We also hope that a transcultural dialogue of knowledge will be built between contemporary authors from the global North and South, where the various forms of epistemological extractivism will be confronted (Grosfoguel, 2016). This special issue of *Innovar* is in this broad spirit.

Critical accounting in the international context

The history and trajectory of critical accounting research in the international context began around 1970 in Manchester (England). Located in northern England, Manchester was an important textile city at the beginning of the industrial revolution. Tony Lowe was a lecturer in accounting at Manchester Business School and part of the team that encouraged Anthony Hopwood to go to Manchester. After Hopwood's arrival, David Cooper joined as a professor, while Tony Tinker was already there as a doctoral student. Time later, and when many others had already left, Rob Gray arrived as a Ph. D. student. Each of these individuals played a role in the subsequent development of critical accounting. Anthony Hopwood created the journal *Accounting, Organizations and Society* (AOS) in 1976, and served as its editor for over thirty years. David Cooper and Tony Tinker founded the journal *Critical Perspectives on Accounting* (CPA) in 1990, and edited this publication until 2008. Rob Gray launched the Centre for Social and Environmental Accounting Research (CSEAR), which brought together social and environmental accounting researchers. Finally, Tony Lowe trained and mentored countless Ph. D. students in the United Kingdom and New Zealand.

The history of critical accounting research is one of intellectual engagements and academic networks, centers and peripheries, and academic rivalries. Hopwood's stay in Manchester was short, as he then moved to London and, finally, Oxford. During this time, he organized a monthly research workshop that continued well into the 1980s and attracted researchers such as Ted O'Leary, Anne Loft, Peter Miller, and David Cooper, and his Ph. D. student Keith Robson. In the early years, Hopwood (1987) and this group of colleagues published a series of articles that drew on the theoretical ideas of Michel Foucault to understand how accounting functioned as a visibility machine and disciplinary mechanism. Peter Miller and Ted O'Leary would go on to publish "Accounting and the Construction of the Governable Person" (1987), while Peter would collaborate with Niklas Rose to publish "Governing Economic Life" (Miller &

Rose, 1990). These two articles anchored a vibrant current of Foucauldian-based critical accounting research.

If London was a center of critical accounting research, so were Manchester and Sheffield. Tony Lowe had moved to Sheffield in the early 1970s but continued to run a regular management control workshop. This workshop attracted a different type of critical accounting researcher than those found in London. Put simply, the Manchester/Sheffield group considered the ideas of Marx and the Frankfurt School more valuable than those of Foucault. Not surprisingly, given the different intellectual commitments, the two groups were uncomfortable with each other's approach. In addition, the Manchester/Sheffield group felt that, as the 1980s progressed, AOS showed progressively less willingness to publish "critical" accounting research. Tony Tinker and David Cooper had published several important studies on the political economy of accounting during the early 1980s (Tinker, 1980; Cooper & Sherer, 1984). Still, articles by the Manchester/Sheffield group appeared less frequently in the late 1980s and early 1990s. These differences encouraged Tony Tinker and David Cooper to create their own journal in 1990. In its introductory editorial, CPA explicitly promised to value a different kind of accounting academy: an academy that explored the public interest implications of accounting practices and valued scholarly analyses that sought to understand and change the world. This perspective encouraged critical accountants to study and participate in grassroots activities aimed at protecting the public interest. This current of academic research is evident in the studies by Berry *et al.* (1985), Neu *et al.* (2001), Sikka and Willmott (1997), and Cooper and Coulson (2014). Interestingly, Dean Neu and Christine Cooper would become part of CPA's editorial board when David Cooper and Tony Tinker stepped down as editors in 2008.

A review of articles published in AOS and CPA reveals the paths that critical accounting research has followed. In AOS, according to Google Scholar, the top ten most cited articles include five articles on social and environmental responsibility, two articles on management control, articles on Foucauldian governmentality, new public management, and one article on the functions of accounting within organizations and society. In CPA, the top ten most cited articles include five articles on social and environmental responsibility, three on financial disclosure, and articles on fraud and intellectual capital. In addition to these subject areas, AOS published several articles on auditing, the accounting profession, and the roles of accounting in organizations, while CPA published papers on auditing, audit failures, and the convergence of accounting and the public interest.

During the 1970s and 1980s, the critical accounting academia and community were firmly rooted in the United Kingdom. This began to change in the late 1980s with the advent of the Interdisciplinary Perspectives on Accounting Conference, held every three years in Manchester. This conference convened critical accounting professors and students from peripheral locations to the center. However, although Southern accounting scholars were interested in critical accounting issues, very little of this research found its way into the two journals. This did not begin to change until the late 1990s. As an example, the article by Collins *et al.* published in 1997 was the first to focus explicitly on Latin America.

During the early 2000s, critical accounting research seemed to be more willing to publish articles on the South. Marcia Annisette (2000) published her research on the accounting profession in Trinidad/Tobago; there were articles on indigenous peoples (Neu, 2000; Preston & Oakes, 2001) and others about Ghana (Rahaman *et al.*, 2004) and Nigeria (Uche, 2002). This initial wave was followed by a second trend of studies on Chiapas (Neu & Heincke, 2004), Colombia (Neu *et al.*, 2006; Neu & Ocampo-Gómez, 2007), Africa (Bush & Maltby, 2004; Rahaman, 2010), and Asia (Uddin & Hopper, 2001, 2003; Wickramasinghe & Hopper, 2005). More recently, studies have been published on accounting education in Mexico (Ocampo-Gómez & Ortega-Guerrero, 2013), NGOs in El Salvador (Martínez & Cooper, 2017, 2019), and various papers examining accounting in Brazil (Agrizzi & Sian, 2015; Araújo *et al.*, 2017; Rodrigues & Craigm, 2018). Besides, in 2021 Sauerbronn *et al.* published a provocative article on the importance of decolonizing the critical accounting academia.

Despite these evident developments, one should recognize that critical accounting is both a line of study and a social network where social links have been important. Ph. D. students like Annisette and Rahaman drove the initial wave of research towards the South. They studied in the North and were mentored by academics in Manchester (i.e., Mancunians) during the early 1970s. The second and third waves were somewhat more dispersed but continued to be driven by doctoral students who studied with the original group of Mancunians (i.e., David Cooper and Trevor Hopper) or Dean Neu (who had studied with David Cooper). During the second and third waves, most of the studies on Latin America were led by Neu and Cooper's doctoral students.

Why is this important? This is significant because during these first three waves of critical accounting studies on the South, at least in these two journals, most of the research was published by scholars who had been trained in the North and who had learned "the craft" of critical

accounting studies from influential members of the field. So, although critical accounting research seemed more willing to give space to Southern issues and Southern accounting scholars, the literature arguably continued to privilege the North.

With this piece of history in mind, this special issue of *Innovar* serves an important function. More specifically, it provides an institutional space in which Southern accounting scholars can publish articles on topics relevant to the South, that the people of the South will read. The articles in the special issue address local issues that are important to local communities and blend Northern and Southern-focused research traditions. This is a key point: the articles are written focusing on the context in which the studies are conducted rather than being written to fit into the metanarratives of Northern academic literature. The result is a series of articles that touch on many of the same issues that are ubiquitous in AOS and CPA but do so to focus on the South, whose insights could be helpful at the local level. In our opinion, the result is a special issue that extends the trajectory of critical accounting studies.

The structure of this special issue

The issue comprises twelve papers that address different problems from different ontological, epistemological and methodological perspectives of the critical tradition in accounting. In view of this diversity, the issue is structured in four thematic blocks: i) "Accounting and power," which includes two articles; ii) four articles are part of the section titled "Accounting, accountability and counter-accounts;" iii) the section titled "Accounting, modernization, economization and financialization" also contains four papers; finally, iv) the section "Accounting perspectives from the South" includes two articles.

Accountability and power

Michel Foucault's imprint is resounding in the critical studies of any field of knowledge. His theoretical contributions help explain the setting of specific scenarios, areas, behaviors and mentalities deployed from influences and interventions designed for control purposes. For example, the accounting field has widely documented that the production of numbers, in its different formats (Miller, 2014; Rose, 1991), operates as a type of governance technology because it uncovers, compares, probes, sets goals and produces knowledge that guides human and organizational action. Governing entails the 'organization' of people and things, people and their processes; but governing the mind and its structures, or governmentality, implies a kind of

influence on ways of thinking and making sense of the world to achieve results planned by external, even distant, agents without having to use force, coercion or direct control. Governmentality, therefore, is a type of subtle influence that subdues individuals by making them docile and even participants in their subjection.

This issue contains two papers that adhere to this type of analysis. The article titled "Accounting as a government practice. A reading of the intervention of accounting in the subjectivation processes of the employees at a bank in Colombia," by Aura Cristina Quintero, Universidad del Valle, is one of them. Behind every line of this article, we can read the author's effort to document how the activities of a Colombian bank set up processes of subjectification of its employees in the workplace. Having established the objective of converging the interests of shareholders, managers and human talent in the bank under study, managers set the task of implementing a whole series of governance mechanisms. These devices range from instilling in employees the need to not simply work towards set objectives but also surpass them, enrolling staff in a high-performance rationale through compensation mechanisms, thus encouraging desired behaviors and producing a particular type of subject. The result is that the bank achieves its objectives despite implementing measures that do not benefit workers in the long term. The success of the mechanism deployed is evident, as employees internalize and submit to the bank's rationale, despite experiencing stress and never having the certainty that they will achieve the monetary recognition that drives much of their behavior.

Another paper in the same line, written by Juan David Arias Suárez, Politécnico Grancolombiano, and Vanessa Cano Mejía, Institución Universitaria de Envigado, is "Management accounting and power regimes: Literature review and critical reflection on the euphemisms of costing systems in organizations." In this paper, the authors address the role of management accounting in establishing organizational power regimes and cost systems through a documentary study of academic works. Among their findings, authors underline that the literature review of Colombian accounting journals reveals a hegemony of the orthodox perspectives of cost systems. In addition, they emphasize the area of opportunity in the study and discussion of critical perspectives in management accounting.

Accounting, accountability and counter-accounts

The issue of accountability has a long tradition within critical accounting literature, while the notion of counter-accounting is more recent (Vinnari & Laine, 2017, Perkiss *et al.*, 2020). Much of the research on accountability is

based on the work by John Roberts and his colleague Bob Scapens (Roberts & Scapens, 1985; Roberts, 1991). On the other hand, the article by Roberts and Scapens is based on the work of Burchell *et al.* (1980), placing the concept of accountability within organizational practices. A later article by Roberts (1991) considers two types of accountability he calls *hierarchical and socializing accountability*. This further study is noteworthy because it highlights how accounting numbers and reports can be used differently, depending on users' orientation. Subsequent research by Ahrens and Chapman (2007) refines these ideas by demonstrating how coercive and enabling forms of accountability are practiced; for his part, Roberts (2009) explicitly considers how accountability is "performed." Although not expressly mentioned in the manuscripts of this special issue, the latter work is a significant steppingstone for the articles in this section. More specifically, Roberts (2009) draws attention to how accounting documents and numbers are essential in accountability proceedings. In addition, it hints at and opens the space to consider the use of counter-accounts, including how they could be performed. In this regard, see also Apostolides and Boden (2005).

The four papers included in this section provide important insights into the literature on accountability. The first paper is titled "Transparency and accountability through social networks. A case of mining conflicts in Latin America," and was written by Mauricio Gómez-Villegas, Yuli Marcela Suárez-Rico, and Luis Fernando Valenzuela-Jiménez, from the National University of Colombia, and Maria Antonia García-Benau, from the University of Valencia, Spain. The authors argue that transparency and accountability, mediated by social media and technological tools, far from fulfilling their function, limit, obscure, and distort public knowledge of the activities carried out by companies in sectors as sensitive as the Brazilian mining industry, which is studied in the paper in the context of two environmental catastrophes. Achieving dialogical accountability requires available information for stakeholders, less managerial and corporate legitimization, and a reconsideration of how accountability and transparency are conceived and developed. The authors draw on the arguments by the Korean philosopher Byung-Chul Han, proposing the need to reconsider accountability in a society mediated by social media.

A second paper that we grouped under this theme is authored by Héctor José Sarmiento, from Politécnico Colombiano Jaime Isaza Cadavid, and Carlos Larrinaga, from Universidad de Burgos. Its title is "From another world and speaking another language. Sustainability reports without environmental conflicts or indigenous peoples". This paper documents how sustainability reports and corporate discourses overlook indigenous worldviews. The authors argue

that visibilizing marginalized perspectives and giving space to alternative visions could empower indigenous communities, and call for the development of lines of action to strengthen socio-environmental accounting research with decolonial, critical and alternative approaches based on theories forged in the South for the South.

Another paper included here is titled "Accountability and transparency in Latin America: A critical analysis from the case of the Colombian power generation public sector between 2010 and 2016," by Jony Alexander Acevedo Alonso, Universidad Agustiniana, and Efrén Danilo Ariza-Buenaventura, National University of Colombia. This is a contribution that focuses on accountability and transparency mechanisms in socio-environmental matters in public entities, uttering that accountability policies are ineffective and limit the understanding of the complexity of the sector and the conflicts that arise from electricity generation. The authors call for accountability that recognizes and integrates the construction of solutions to environmental conflicts through dialogue with affected regional communities, with a more democratic, pluralistic and participatory approach, in order to promote social emancipation with the support of accounting.

The final paper included in this section was written by Andrés Cabrera-Narváez, from Universidad Central, and Fabián Leonardo Quinche-Martín, from Fundación Universitaria Los Libertadores, and is titled "Social movements and social and environmental accounting: The role of counter accounts as a critique practice." This paper highlights the relevance of social movements as drivers to confront, complement, problematize and analytically address the exercise of accountability. The authors examined counter-accounting practices by communities in Colombian municipalities, finding that such processes are effective and necessary. Furthermore, they show what the official and centralist discourses of corporate accounting tend to hide. Therefore, counter-accounting explains why socio-environmental and armed conflicts are generated much more clearly. Therefore, these accounts serve as spaces to recognize the other, unveil and report the actual ecological conditions and the economic and socio-political dynamics behind oil exploitation.

Accounting, modernization, economization and financialization

Financialization in accounting—which can be seen as the move to present intangible "things" that cannot be easily measured within financial statements—is increasingly pervasive. Although this trend is often accepted as a form of progress in the technical dimensions of accounting, the

critical literature has attempted to study both the unintended consequences of financialization as well as the truth and power regimes underlying this process. For example, several studies examine the social implications of "financialization failures," such as Enron's (Baker & Hayes, 2004; Reinstein & McMillan, 2004). There have also been several studies on the power/knowledge aspects of financialization (Andersson *et al.*, 2010; Haslam, 2010), including a special issue of CPA in 2014 (Gleadle *et al.*, 2014). The themes noted in this first wave of research have been echoed and studied in greater depth by Cushen (2013) and Himick and Brivot (2018). The papers in this special issue draw on these and other previous work, extending that literature on economization and "modernization" through accounting.

This section comprises four papers. The first one is titled "Financialization of non-financial companies and expansion of intangible assets in the structure of the balance sheet," by Flor Esther Salazar Guatibonza and Orlando Acosta, from the National University of Colombia. First, the paper provides a critical conceptual analysis of the composition of different types of assets and, in particular, the role of intangible assets in the technology and knowledge sectors. Second, the authors emphasize the need to consider intangibles categorized as goodwill to understand corporate financialization in the contemporary world.

The contribution to this issue by Yves Gendron, Université Laval, Bertrand Malsch, Queen's University, and Marie-Soleil Tremblay, École Nationale d'Administration Publique, is titled "Getting back to basics: Challenging complexity and accountability in the boardroom." In this paper, the authors conduct a detailed study on the structure of thinking, language, interventions and actions of compensation committees (cc) under the influence of expert consultants. The authors examine the relationship between these two instances, arguing that their operational activities are unnecessarily complex and that the consultants produce and foster this complexity—the paper advocates for a return to simplicity in corporate governance.

Another paper in this section is "Three discourses on capital regulation modalities and its relationship with the concept of 'public' in public service companies in Bogotá," prepared by Evelyn Ivonne Díaz Montaña, Politécnico Grancolombiano, and Edison Fredy León Paimé, Universidad Libre de Colombia. This work is a documentary and discourse analysis that addresses the configuration of the discursive notion of the public within the framework of capital regulation. In their analysis, the authors identify a discursive shift in the late 20th century which influenced

local elites to retain the power to manage Public Utility Companies in Bogota.

The final paper of this section was prepared by Felipe Teixeira Genta Maragni, Jony Hsiao, Silvia Pereira de Castro Casa Nova, Natalia Dinoá Duarte Cardoso de Brito, and Ana Luisa Aranha e Silva, all from the University of Sao Paulo, and is titled "Healthily crazy business! Solidarity economy and financial education as emancipation tools for the mentally ill," This paper addresses three topics: solidarity economy, mental health, and financial education. This action-research work looks at solidarity economies as a space of inclusion for people with mental illness. The article suggests that, for people with special needs to participate appropriately, new guidelines in financial education are required to empower these participants, enabling them to achieve higher levels of independence and take part in a naturally exclusionary economic system.

Accounting perspectives coming from the South

As noted in the previous sections, Latin America has been the "object" of study for critical accounting scholars in the North for several decades. Likewise, some critical research in the North has drawn from Latin American authors coming from politics (such as Ernesto Laclau), critical pedagogy (Paulo Freire), or liberation theology (Leonardo Boff), among others. However, only recent works have pointed out the need to transcend the view of Latin America as an "object" of knowledge, to recognize its ontologies and epistemologies that imply "ways" of knowing different from the Anglo-Eurocentric Western matrix (Castro-Gómez & Grosfoguel, 2007; Grosfoguel, 2016; Santos, 2009, 2013). These decolonial visions are impacting critical accounting research in the region (Sauerbronn *et al.*, 2021; Gómez-Villegas, 2021; Gómez-Villegas & Larrinaga, 2021). We could call these works, among others, accounting perspectives from the South, although their scope would go beyond developments coming from Latin America. Therefore, the last two articles of the special issue are included in this section.

The first article in this section, titled "Perspectives for redefining accounting within the framework of human needs." was written by William Rojas-Rojas, Universidad del Valle, Carlos Mario Ospina-Zapata, Juan David Cardona and Danny García, Universidad de Antioquia, and Carmen Alejandra Ocampo-Salazar, EAFIT. This article draws on the human-scale development approaches of the Chilean economist and heterodox Manfred Max-Neef, in dialogue with multiple sources and authors in the field of socio-environmental accounting, to redefine the role of accounting by placing human needs at the center, rather than their satisfiers, to show the necessity and urgency of accounting

that transcends the dominant visions of profit and private equity defense, and that recognizes the unsustainable ecological and social consequences of the prevailing organizational and productive actions. As a result of a documentary review, the authors make analytical proposals based on interpretation, dialogue and the construction of collective meaning, which show the importance of ecological accounting committed to life and human dignity.

The last paper is titled "Popular accounting. Meanings and experiences in social and community organizations from Granizal (Bello, Antioquia, Colombia)" by Yuliana Gómez-Zapata, Natalia Gallón Vargas, María Alejandra Rodríguez Triana, and Leidy Jhojana Usma Zuleta, from Tecnológico de Antioquia, Colombia. This is an action-research paper with a socio-critical approach, which details popular education process engaged in constructing accounting practices and processes in community and solidarity economy organizations. The paper synthesizes the researchers' experience with seven community organizations in a village in the department of Antioquia, Colombia. Based on the communities' experiences, accounting education is used to articulate solidarity and self-management organizational processes, re-signifying the resources, their care, use and value for the communities. The document is rich in the description and analysis of the community experience, which deconstructs the more technological vision of accounting, positioning it as a rationalizing instrument for the search for financial performance and profitability.

Finally, the papers that make up this special issue of *Innovar* journal have several elements in common. As noted in a previous section, most of the work is contextualized, carried out by researchers from the South, and aimed at stakeholders and communities in the South. Likewise, most of the authors have participated in the construction of critical accounting in the region, particularly in Colombia; several generations of Colombian critical accountants converge here, from Efrén Danilo Ariza-Buenaventura, a founding member of CCINCO, to recent graduates of Fenecop, such as Professors Vanessa Cano Mejía, Juan David Cardona, Aura Cristina Quintero, or Jony Alexander Acevedo Alonso. Some of the promoters of the recent association with Critical Perspectives on Accounting and colleagues from the region also participate in this issue, namely Professors Yves Gendron and Silvia Pereira de Castro Nova, as well as one of the guest editors of the special issue of CPA in Spanish, Professor Carlos Larrinaga. For all these reasons, we believe that this special issue of *Innovar* represents and synthesizes a significant part of the current thoughts and research in critical accounting in the region, as well as being a sample of the interactions and conversations between critical scholars from the global North and South,

which this editorial also reflects. We are confident that there is a bright horizon for strengthening the critical accounting community, recognizing and valuing the diverse trajectories and differences and the many commonalities. We hope you enjoy reading the contents of this issue of the journal.

MAURICIO GÓMEZ-VILLEGAS
National University of Colombia

ELIZABETH OCAMPO-GÓMEZ
Universidad Veracruzana

DEAN NEU
University of York
Guest Editors

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