DECOLONIZING-RECOLONIZING CURRICULUM
IN MANAGEMENT AND ACCOUNTING WITH SOUTHERN PRAXIS

ABSTRACT
The study emerged from collective everyday struggles for decolonization in Brazil, in particular against the myth of racial democracy we embody, aiming to understand how a local scholarly community engaged with decolonial perspective from Latin America or other origins enact the northern project of curriculum decolonization in management and accounting. We start with the assumption that the predominantly white Westernized university and its business schools system we reproduce and refute in the south embody the *longue durée* of dynamics of decolonization-recolonization that decolonize without decolonizing. We reflexively engage scholars with a semi-structured online questionnaire in this first phase of a broader rehumanizing project searching for post-abyssal interknowledge and inter-intelligibility. Through a praxistical perspective, we recognize ourselves as part of conditions of (im)possibility for doing decolonization from the perspective of the wretched of the earth in both South and North. Results reveal tensions in everyday individual practices, which reproduce and refute the pattern of curriculum decolonization that does not decolonize, and hopes for recuperation-renewal of collective praxistical projects from within and outside the westernized plantation academy. We hope our southern praxis contributes to paving the way for collective everyday rehumanization of management and accounting the dehumanizing agendas we embody in both South and North.

Keywords: Decolonizing Curriculum. Colonial Racism. Learning & Education. Rehumanization.
1. **A PRACTICAL INTRODUCTION FROM THE SOUTH**

As privileged critical-decolonial scholars, we live long-lasting colonial presents in Latin America’s largest black nation showcasing the colonizing myth of racial democracy\(^1\) that we embody (Moura, 2018). This condition informs our everyday ambivalent struggles in conditions of (im)possibility against coloniality and diverse modalities of epistemic violence that we reproduce and refute within higher education in general (Spivak, 1998) and, more specifically, within the fields of management and accounting (Jammulamadaka et al., 2021).

In a 2021 marked by the radicalization of violences against the wretched of the earth who resurface and reorganize on a global scale as we write this paper (Faustino, 2021), we witnessed the emergence from an increasingly unequal, heterogeneous, and authoritarian North of a new business school that voluntarily decolonizes the white curriculum (Eckhardt et al., 2021)\(^2\). Such contested agenda learns from decolonial/anti-racism movements from South Africa, decolonial theories from Latin America, and multiple southern manifestations in both South and North in the post-George Floyd assassination in the US (Banerjee et al., 2020; Banerjee, 2021). On the one hand, we would not dare to struggle against this curricular transformation that learns from subalternized southerners and our everyday struggles embodying decolonial theories-practices for the otherwise (Mignolo & Walsh, 2018). On the other hand, from the perspective of the wretched of the earth, we experience the need of keep struggling collectively against the darker face of decolonization since our dis-membering memory reminds us that, as mestizo Southern critical academics educated with Northern theories and equipped with decolonial theories from Latin America, we embody a *longue durée* of decolonization/recolonization racialist dynamics.

Drawing on such hyper-subalternized perspective of decolonial praxis - i.e. “thought-reflection-action, and thought-reflection on this action” from below (Mignolo & Walsh, 2018: 7) - we are aware that the rise of management and accounting schools in Brazil in the first half of the

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\(^1\) Racial democracy is grounded in racial mixture (mestizaje/mestiçagem) as emblematic of racial harmony and insulated from racial discord and inequality, along with the presumption that all negative racial distinctions were abandoned with the abolition of slavery in Brazil (Hernández, 2016: 189). The myth was forged by some white thinkers (Gobineau, 1915) who argued that this largest black nation overcame the past of racial discrimination due to a unique miscegenation, close relations between masters and slaves, and a supposedly benign character of the Portuguese colonizer. This myth makes up a highly racist, exclusionary, conflicting and discriminatory social reality.

\(^2\) Playing different roles we took part in a decolonizing-recolonizing online event entitled Decolonizing the Business School Curriculum, hosted by the ETHOS Research Center at Bayes Business School (ex-Cass Business School) in January 2021. Over 500 attendees participated, from all business disciplines, mainly whites from the North.
20th century (Fisher, 1985; Peleias et al., 2007) was driven by the infamous discourse of racial democracy mestizaje that we ambivalently embody and simultaneous dynamics of anti-Eurocentrism liberation and Occidentalist colonization-racialization (Mignolo & Tlostanova, 2006). Schools we inhabit have embraced the US curriculum (Alcadipani & Caldas, 2012; Mendes et al, 2020) led by expansionist missions which silenced black academics and black pedagogy/curricula in/from the US (Nkomo, 1992) and got support-resistance of white national-developmentalist members of non-academic/academic elites embodying counter-insurgent dynamics of appropriation-containment and imperial decolonization (Barros et al, 2018; Peleias et al, 2007).

The Americas - embodying enduring dynamics of denial-appropriation-containment of a silenced Améfrica from below (Gonzalez, 1988) - were experiencing enduring decolonizing/recolonizing dynamics championed by masculinist whitening mestizajes (Isfahani-Hammond, 2005) which continue to be mobilized by Westernized plantation universities we daily reproduce and refute in both South and North (Wynter, 2003). This mestizaje turn from above moves against both racist Eurocentric theories which underpin the imperial partition of Africa and condemn ‘dark’ Americas of mixed races to eternal backwardness (Gobineau, 1915) and increasingly diversified-integrated darker southern embodiments from below and organized otherwise within and outside Americas (Isfahani-Hammond, 2005). Embodying the similar and different ways such mestizaje turn gained traction in Latin America and the US (Hernández, 2016), the white curriculum simultaneously reaffirms throughout Latin America the racialist matrix of coloniality of power, being and knowledge as enunciated by non-black decolonial mestizo theorists (Quijano, 2000) and challenges-produces coloniality and protects white power-privileges throughout the Americas and beyond (Rosenthal, 2018) all against the lives of the wretched of the earth (Fanon, 1968).

We are aware that this apparently post-Eurocentric curriculum denies that Taylorism and other managerial dimensions of the “classical” school reproduce the dehumanizing organization of enslaved black bodies throughout the Americas (Cooke, 2003) and reaffirm, hide and silence in management-accounting education/research the longue durée of Eurocentric white capitalism dynamics of decolonization/recolonization (Jammulamadaka et al., 2021) and anti-racism/racism (Nkomo, 1992; 2021) that we ambivalently witness/embody in academia, organizations, and societies of racial capitalism (Prasad, 2021) in both South and North. The ‘new scientific
accounting’ that drives such management curriculum we members of the southern bourgeois reproduce and refute from within the Westernized plantation academy (Wynter, 2003) challenges-reaffirms the imperial matrix of control of (primitive)accumulation through extractive, violent, and seductive dynamics of racial capitalism on a global scale (Robinson, 2020).

Despite contemporary backlashes against ‘too decolonial’ scholars and incentives for mestizo bourgeois academics to criticize and decolonize in particular ways, we are aware that decolonial interventions “must always be aware of the impact they can have on the structure of patriarchal capitalist domination” (Santos, 2019: 270). Drawing upon decolonial experiences we often forget due to the enduring privilege of theories over praxis also in the South (Dussel, 2014) - as southern critics with racial/colonial-blind theories from the North that help subalternize and desmemorize our praxis - we know that this ‘new’ decolonial curriculum from the North that learns from the South transpires the dehumanizing accounting-management thinking of genocides and oppressive exploitation of colonized/racialized/gendered bodies.

We are aware, though we are daily co-opted to forget, that a Eurocentric tradition of standardization/accounting control embodies the longue durée of the imperial matrix of enslaving/colonial capitalism throughout the Americas (Rosenthal, 2018; Silva et al., 2020). It is hidden and reaffirmed by versions of the ‘new accounting science’ and the ‘new scientific management’ institutionalized in North America by white/colonial mestizaje (Annisette & Prasad, 2017; Rosenthal, 2018) that we reproduce and refute in the South (Mendes et al., 2020). We daily remember and mostly forget that the institutionalization of such ‘new management’ (Rosenthal, 2018) championed by large white consulting firms, the racial state, and the capitalist system of universities and its business schools (Ehrensal, 2001; Graham, 2013) reaffirms the monohumanist dehumanizing origin narrative of the human-as-Man (Wynter, 2003) which underpins our everydayness of race/slavery/colonial management (Roediger & Esch, 2012; Rosenthal, 2018). We embody long-lasting dynamics of colonial appropriation of southern materialities and epistemes in North and South (Cusicanqui, 2020) that reassure whitening privileges to critical academics embodying dehumanizing beliefs, values, and narratives (Gonzalez, 1988) that reproduce an anti-black worldview in management and accounting (Poullaos, 2009; Nkomo, 2021).

Within the context of the neoliberal counter-revolution informed by the plantation’s organizing principle of property and accumulation by dispossession (Harvey, 2007) against the transnational rise of darker peoples and nations (Prashad, 2007) within a potentially ungovernable
era of decolonization and empire (Santos, 2019) we witness the radical normalization of dehumanizing accounting values, devices, and tools in management and accounting curricula of the new managerial economy (Chiapello, 2007; 2017) championed by the dehumanized *homo economicus* (Wynter & McKittrick, 2015). In the name of decolonization of barbaric communisms and statist/essentialist third-worldism everywhere, these northern curricula not only re-hide the matrix of curriculum domination based on the co-option of the managerial and academic class (Ehrensal, 2001; Graham, 2013); more importantly, they radicalize self-organization and self-management plantation dynamics of a racial matrix of capitalist coloniality in both South and North (Annisette & Prasad, 2017; Oakes & Berry, 2009; Sauerbronn et al., 2021). This Westernized plantation academy with such new curricula we reproduce and refute in the South contribute to the maintenance of our privileges and reproduction of values translated by the northern colour-blind critical literature as contingent imperfections of neoliberal capitalism (Chiapello, 2007; 2017) and of remaining colonial/enslavement past (Silva et al., 2021). We are aware they reproduce and conceal constitutive dynamics of racial/colonial capitalism in both South and North, against the lives of ex-enslaved blacks nowadays wretched of the earth that we help make organizable and manageable within a monohumanist dehumanizing self-correcting system (Wynter, 2003).

Since the colonial (mis)education system “was not designed to prepare young people for the service of their own country; instead, it was motivated by a desire to inculcate the values of the colonial society and to train individuals for the service of their colonial state” (Nyerere, 1967) we are aware that the racial matrix of epistemic coloniality has been rearticulated in different ways in management and accounting through formal/informal curricula socialized by the contested racist system of business schools (Dar et al., 2020) that naturalizes and hides the oppressive dehumanization of historic capitalism (Silva et al., 2021; Chiapello, 2007). This matrix that informs Northern agendas - which universally criticize with internal critique and decolonize without decolonizing - maintains our privileges as critical complicit academics who mobilize Northern agendas that diversify whiteness (Liu, 2020) and Southern agendas which recognize the racial dimension of colonial difference from a Latin Americanist mestizo perspective (Isfahani-Hammond, 2005) that highlights the darker side of northern critical theories and conceals the darker side of decolonial theories (Jammulamadaka et al., 2021).

We seek to move beyond dominant decolonial agendas from above that circulate in both North and South. We reflexively engage the rehumanizing perspective of the wretched of the earth
and reflectively and intersubjectively embrace the praxistical epistemologies from the South which portray such knowledges born in struggles as “the reflex of action and a reflection on the action itself at one and the same time” (Santos, 2019: 131). In search for post-abyssal interknowledge and inter-intelligibility on the collective doing of decolonization (Mignolo & Walsh, 2018), we seek to understand how a community of academics in Brazil engaged with the decolonial perspective from Latin American or other origins, enacts the contemporary Northern agenda for curriculum decolonisation.

Living a COVID-19 pandemic context that shows the colonial faces of black genocide in Brazil (Faustino, 2021), we reflexively decided to act praxisly from the perspective of the wretched of the earth beyond North-South divide. Recognising challenges and risks of conducting academic decolonial research from a southern non-extractivist perspective (Santos, 2018) that moves beyond any notion of decolonial ‘purism’, we reflexively invited academics engaged with decolonial thinking-doing to describe how they enact the decolonizing curriculum agenda from the North by forwarding them a semi-structured form composed of closed questions for self-identification and open-ended questions related to the central theme of the study.

All reflections were accessed only by us, from a perspective that challenges while reproducing epistemic coloniality, aiming to co-construction of decolonial agendas in spaces of epistemic-cosmological transformation within and outside universities from the perspective of the wretched of the earth. We hope to contribute, paving the way for a rehumanizing education in management and accounting that goes beyond the northern agenda marked by dynamics of decolonization-recolonization championed by the plantation academy we ambivalently embody.

2. ON (DE)COLONIALITY, AMBIVALENCES AND SIMULTANEITIES

We embrace a decolonial perspective from the viewpoint of the wretched of the earth which acknowledges that eurocentrism/racism/epistemicide embody critical-decolonial theories and our practices in both South and North. Decolonial interventions embody not only individual maintenance of privileges but also structural recolonization, illustrated by anti-black decolonial approach circulating in the North (Nkomo, 2021) and white-mestizo-patriarchal decolonial theories in the South (Bernardo-Costa et al., 2018; Santos, 2019).
2.1. Eurocentrism, Racism and Epistemicide

To challenge curriculum coloniality, we recognize that the eurocentric narrative of over-representation of human-as-Man (Wynter, 2003) grounds itself on contested dynamics of silencing and invisibilizing that (re)produce lasting relationships of power and differentiation (Lugones, 2010). This anti-black narrative informs the racial myth of America’s “discovery” (Quijano, 2000) that organizes everyday language into binary hierarchies within and outside academia (Shohat & Stam, 2014). The colonial difference based on monohumanist dehumanizing origin stories with genocidal and ontological effects (Wynter, 2003) and the imperial/racial idea of superiority has perpetuated violent dynamics not only in the economic sphere (Quijano, 2000).

After anti-colonial struggles and independence processes of decolonization and recolonization (Fanon, 1952; 1968), the colonial system of metropolitan/northern education normalized and granted the expansion of North Atlantic curricula in management and accounting (Annisette & Prasad, 2017; Graham, 2013; Poullaus, 2009). The coloniality of power (Quijano, 2000) embodies multiple relations of domination (re)produced by the structure of the modern world-system, renewing processes that supposedly would have been erased, assimilated or surpassed by modernity. Such contexted matrix of coloniality is reproduced in three dimensions: (i) the myth of Eurocentric superiority; (ii) the notion of one civilization, (iii) the notion of “being” related only to whiteness (i.e., existence denied to black bodies) (Fanon, 1968).

The coloniality of knowledge based on the racial idea that European knowledge is neutral and a universalist truth (Lander, 2005) materializes both a geopolitical division, between north and south, periphery and center, and a corporeal one, between whites and blacks, which underpin the perpetuation of imperial discourses and violent processes of legitimation of what is valid “knowledge” - including decolonial knowledge (Cusicanqui, 2010).

In addition to (in)validating specific knowledges, the coloniality of knowledge embodying a colonial matrix of mestizaje (Cusicanqui, 1993) (re)creates hierarchies aiming to privilege not only Eurocentric spaces, bodies, and cultures but also mestizo whites-bodies in the South (Walsh, 2010). The origin narrative that attributes life and superiority to whites by attributing death and inferiority to blacks (Fanon, 1952) informs colonial/civilizational theories that subordinate cultures and epistemes in the South and North through a hierarchy of genocides and violent dynamics of
appropriation of material bases and the [denial of] memory of peoples that fix the black body as inferior inferiority regarding mestizos (Shohat & Stam, 2014).

Decolonization-recolonization dynamics in ‘racially democratic’ Brazilian academia embody nuances. These nuances are anchored in the fact that even with the processes of decolonization of colonial states, they were “dominated and controlled by the mestizo children of the Spanish, Portuguese and British in the Americas, leaving the existing racial hierarchies intact” (Figueiredo & Grosfoguel, 2010: 225) It permeates the reproduction of whitening of knowledge by patriarchal local elites (Moraes, 2018). There is an ambivalence in the denial of the value of originating culture and knowledge, constituting for black-mestizo bodies a sense of “genealogical self-rejection” marked by epistemic violence and identification with the values and expertise of the colonizer (Shohat & Stam, 2014: 20); to feel human in academia, we reject black pasts and ancestry treated as inferior and life-threatening (Figueiredo & Grosfoguel, 2010).

However, a vertical tension embodies southern decolonial thought and its recognition is central to this project. While for black decoloniality the bodily dimension of racialized knowledge remains the most relevant, the Latin American tradition points to the geopolitics of knowledge as central to understanding and transforming the coloniality of power and corresponding dynamics in higher education and curriculum projects (Santos, 2019). By theorizing Latin America as a homogeneous racialized body that has been the protagonist of decolonization dynamics since 1492, the racial-ethnic hierarchies between the bodies of decolonial scholars are suppressed to the detriment of the black face of the Americas. Black authors from the African tradition of decoloniality - engaged with the radical perspective of the wretched of the earth - emphasize the corporeal heterogeneity of racial differentiation that informs the decolonizations that recolonize (Fanon, 1968). They point out that education production, distribution, and consumption processes generate ‘different forms of geopolitical stratification’ (Mbembe, 2016). This embodied geopolitics, a body-politics embodying internal colonialism in Latin America (Estermann, 2020), is experienced by racialized and gendered subjects like us both in the geographic south and the northern system of higher education. Silvia Cusicanqui highlights the continuity of racist nuances of decolonization-recolonization in Latin America, “Mignolo and company have built a small empire, strategically appropriating the contributions of subaltern studies in India and the many Latin American variants of critical reflection on colonization and decolonization” (Cusicanqui, 2010: 58).
In the Brazilian context of racial democracy and whitening blackness that we reproduce and challenge, the higher education system is marked by hybridisms and ambivalences that emerge in the embodied relations of racialized power. Critical scholars like us challenge and reaffirm the hierarchical and counter-revolutionary organization of the plantation (Rosenthal, 2018), privileging lighter-mestizos over darker-mestizos inside and outside academia (Walsh, 2010) who together share the humanization of the human-as-Man matrix which dehumanizes black bodies (Wynter, 2003). The anti-black mestizo class to which we belong reproduces dynamics of decolonization-recolonization marked by cultural dependence in the Brazilian intellectual tradition and in the transfer of managerial technology while problematizing the use of northern theories validating it with Global South perspectives (Figueiredo & Grosfoguel, 2010).

Such experience of consumption, hybridization, and ambivalence in local intellectual thought in 'dialogue' with the critical global north takes place in white westernized universities in decolonization-recolonization dynamics. Hence, management and accounting education embody colonial dynamics led by the Global North that systematically under-organizes the southern others connected with non-capitalist ways of living/organizing. This onto-epistemology clashes with the neoliberal white-western university as these are “large systems of authoritative control, standardization, gradation, accountancy, classification, credits and penalties” (Mbembe, 2016: 29-30). Hence, our argument concurs with Santos (2019) who argues that the main concern of epistemologies of the South and its transformative everyday work connected with non-capitalist ways of living are corrupted in white westernized universities. Its face/facade of 'diversity' as 'decolonization' to attend goals of market-driven conventional research institutions.

2.2. Universalist coloniality and curriculum decolonization-recolonization

The radical inferiorization of black men and women as dysselected beings by the overrepresentation of the human-as-Man (Wynter, 2003) gave white European men the ultimate privilege to universally define what is truth, what is reality, and what is better for all. Through diverse genocides and epistemicides the Westernized plantation university (Dear, 2018) embodies the epistemic privilege of the white men over rehumanizing knowledges for all embodying the experienced struggles of racialized bodies against the longue durée of violent dynamics of denial-appropriation-containment in the name of humanity against barbarism. This university we embody
is hence the protagonist of hyper-defensive racial dynamics of hierarchical self-organization in both South and North, underpinning Audre Lorde's argument from the perspective of the wretched of the earth that the master's key will not be enough to dismantle the master's house (Lorde, 2018). Since Columbus arrival to the so-called Americas in 1492, this design of racial violence and cognitive injustice has been made possible by a renewed matrix of normative heterosexuality we embody within and outside the imperial/colonial/plantation university that we reproduce and challenge in both South and North (Lugones, 2010).

White male Western thought embodies the Eurocentric university project informed by the Enlightenment teleology enunciated by Descartes, which reaffirms the anti-barbarism ideas that southern black bodies are threatening to humanity and history since they/we are unable to think 'universally' as whites do and that the whitening Eurocentric curriculum is a needed apparatus to enable non-black bodies to think as whites do through a disciplining counter-insurgent design of education (Santos, 2019). The US-led supposedly post-Eurocentric management-accounting curriculum challenges and reaffirms such white man’s burden against reverse colonization by defending the Americas from globalized barbarian blackness through radical dynamics of denial-appropriation-containment and disciplinary hierarchization of our enlightened/whitened bodies and voices within a higher education system that reproduces in both South and North the self-organizing structure of the counter-insurgent plantation with few white bodies at the top besieged by a majority of black bodies at the bottom protected by layers of hierarchically lightened bodies (Rosenthal, 2018). In the contested land of racial democracy and whitened blackness, we reproduce and challenge this longue durée of dehumanizing humanization with designs of imperial decolonization that recolonize; trying to move beyond northern whitening humanism focused on corporeal black-white binarism we embody southern lightening-mestizo decolonization focused on geopolitical West-rest or North-South binarism.

The ambivalent evolving of scholarly fields embodying dehumanizing structures, institutions and curricula from the North throughout Latin America which both reproduces and refutes modern/colonial knowledge dates back centuries of an “archaeology of colonialism” that simultaneously deracializes and re-racializes and decolonizes and recolonizes (Castro-Gomez, 2007: 13). The universalist language of knowledge embodies a “cero point hubris” in which the scientific ideal inferiorize the particularist everyday language mobilized by racialized and gendered bodies which are hence framed by ourselves as both inferior and threatening and liberating.
Through and against a totalizing-ambivalent “egopolitics” we present ‘non-essentialist’ knowledge to our bourgeois students as universally neutral with counter-insurgent curricula which reaffirm epistemic privileges of the western white man and embody everyday situated privileges-oppressions.

This Westernized plantation university embodying such structures of coloniality of being and knowledge triggers radical processes of decolonization from the perspective of the wretched of the earth we ans some students also embody in conditions of (im)possibility which aim not to not subalternize the simultaneous struggles against racism, patriarchy, and capitalism to overcome the dynamics of recolonization that keeps being experienced, denounced and re-membered by black and gendered authors who stand for a new humanism (Fanon, 1968; Mbembe, 2016; Maldonado-Torres, 2016; Wynter, 2003; Ndlovu-Gatsheni, 2015; Moura, 2018).

Latin American mestizo scholars [as ourselves] - who deny at the contested plantation university and dwell Afro-America and the longue durée of violence experienced by black bodies around the world (Fanon, 1952; 1968) - embody decoloniality in conditions of (im)possibility; the male white mestizo prevails through a focus on the geopolitics of knowledge with a focus on the West-rest binarism, at the expense of the black-white binarism reaffirmed by black scholars, as a counterpoint to the historical division of labor on social sciences in which the Global South provides experiences, while the Global North theorizes them (Walsh, 2000).

In Accounting education, epistemic violence embodies one of the leading books released by a team of professors from the University of São Paulo (USP) in the 1970s with a “clear [North] American inspiration” (Mendonça et al., 2008: 133). This book reproduces racial democracy ideologies from São Paulo that “naturalize and universalize a neoliberal capitalist society and contribute to accounting an image solely focused on the financial market” (Mendes et al., 2021: 35). These recent studies highlight silenced claims for an education beyond the interests of large financial groups aiming through decolonization of the accounting curriculum in Brazil.

Santos stands for decolonization from the perspective of the wretched of the earth that moves beyond decolonial Latin Americanisms, as follows: “access to the university (for students) and access to a university career (for professors); investigations and pedagogical contents; knowledge disciplines, curricula and programs; teaching/learning methods; institutional structure and university governance; relations between the university and society in general.” More particularly, southern decolonization from a wretched of the earth perspective requires “university
access (for students) and access to a university career (for faculty); investigations and pedagogical contents; disciplines of knowledge, curriculum and programs; teaching/learning methods; institutional structure and university governance; relations between the university and society in general” (Santos, 2019: 376). The construction of a decolonial curriculum must focus on the “social, political and cultural context [...] oriented to identify the abyssal line initially drawn and then erased by epistemologies of the North” (Santos, 2019: 384).

Southerners in the North engaged with the wretched of the earth agree decolonization is neither an academic metaphor nor a synonym for anti-racism or social justice initiatives (Tuck & Yang, 2012). That is, decolonizing the plantation university embodying genocidal dynamics of territorial appropriation is a broader enterprise not projects of diversity-inclusion and epistemic empowerment that decolonize without decolonizing (Erckman et al, 2021). This big picture underpins Spivak’s (2004, p. 254-256) argument that Northern westernized universities are “the last remaining utopia” for bourgeois academics and students.

A critique of the perspective of decoloniality from an increasingly unequal North involves recognizing that education, committed to certain classes’ descendants of the colonial middle class’, permanently operates under an “altered normality” which expands into reconciliatory projects (O’Shea, 2018) aimed to compensation projects (territorial and cultural) through racial capitalism violence and financialization. The northern decolonial project is hence mobilized by “human rights defenders”. For Spivak (2004), this utopia must be “untied from the safe haven” of universities and the pressure of domestic and international elites supported by the State’s body-political power. It implies an education beyond formal knowledge focusing on a “humanity to come” mobilized by outcasts and wretched of the earth (Fanon, 1968; Wynter, 2003; Fairchild, 1994) as a rearrangement of desires aimed at rehumanizing pluriversality for all.

However, Mbembe (2016: 32) reminds us that curriculum decolonization [in North or South] from the perspective of the wretched of the earth embodies recolonization, since undoing the racist legacy of colonization involves combating a complex-changing entity that carries ‘concepts inherited from an entirely different age and epoch’. It is an everyday confrontation of an ‘entirely different apparatus’ and an ‘entirely different rationality’ which requires us to produce new concepts and praxis. It involves ‘not necessarily abandoning the notion of universal knowledge for humanity’, but adopting a horizontal strategy that embraces ‘openness to dialogue among different epistemic traditions’. Decolonizing the university means creating a ‘less provincial and
more open critical cosmopolitan pluriversalism’ by a ‘refounding of our ways of thinking and a transcendence of our disciplinary divisions’ (Mbembe, 2016: 37).

Drawing on the perspective of the wretched of the earth, we argue that epistemic-racial colonialism permeates the uncritical assimilation of knowledge through processes of submission to northern criteria and models (Figueiredo & Grosfoguel, 2010). In Brazil, we ended up reproducing decolonial projects led by the neoliberal university system and its business schools embodying invisibilized decolonization-recolonization dynamics in which, while challenging it, we ended up reproducing a transformed coloniality collectively (Jammulamadaka et al., 2021).

In other words, a decolonizing curriculum in management and accounting must go beyond revolutionary ideas (from the Eurocentric left) or (re)conciliatory proposals from progressive and liberal elites of human-as-Man monohumanist humanism that dehumanizes black bodies (Wynter, 2003). The decolonization of the curriculum in the South from the perspective of the wretched of the earth demands post-abyssal praxic thinking by Santos (2019), the border thinking-doing of Mignolo and Walsh (2018) and the commitment to learn to unlearn-relearn (Tlostanova & Mignolo, 2012) through the constant search for pluriversity (Grosfoguel, 2016) proposed by the decolonial turn in rehumanizing expansion (Maldonado-Torres, 2016; Ndlovu-Gatsheni, 2015). We review next what we consider a decolonial praxis.

2.3. Decolonial Práxis

We focus on the praxis that walks decoloniality talk: i.e., “the affirmative and prospective thought-actions-reflections-actions that give shape, movement, meaning, and form to decoloniality” (Mignolo & Walsh, 2018: 17-18). Whereas decolonial theory from Latin America highlights the modernity-coloniality simultaneity and subalternizes praxis (Dussel, 2014) we embrace the perspective of the wretched of the earth from within the Westernized plantation academy we inhabit in ‘racially democratic’ Brazil to highlight that our predominantly white-mestizo decolonization evolves simultaneously with recolonization we embody. For instance, gender-blind and racial-blind decolonization actions during this project embraced different recolonization modes we embody as members of the bourgeois academy. Accordingly, we keep reflexively-reflectively-intersubjectivity struggling for overcoming this enduring trait of dehumanization we embody as a way of doing decolonization in conditions of (im)possibility.
We embrace the need for an ecology of decolonial praxis from below which recognizes that “the colonial imposition of gender cuts across issues of ecology, economy, government, relates to the spiritual world and knowledge, as well as crosses everyday practices” (Lugones, 2010). With Pacari (2008) we recognize that a pluriversal decolonial project from below demands disengagement, detachment from white male colonial thinking through other possibilities of knowledge and, consequently, other possibilities of economics and ethics. Such praxis of delinking from the colonial matrix “is neither abandoning nor ignoring. No one could abandon or ignore the deposit and sedimentation of imperial languages and categories of thought” (Mignolo & Tlostanova, 2006: 218-219). It would erase recognizing decolonization-recolonization embodies dynamics championed by Westernized plantation universities.

Hence, one of the possibilities of promoting de-linking/relinking would, therefore, lie in the subalternized praxis of border thinking-doing embodying universality-pluriversality tensions aimed at refuting racialized recolonization-decolonization dynamics we ambivalently embody from the perspective of the wretched of the earth. Border thinking-doing from the perspective of the wretched of the earth embodies the challenging argument that (our) thought is inevitably localized and “derives from the difference of imperial/colonial power in the formation of subjectivities, as a response to the violence of the imperial/territorial epistemology and the rhetoric of modernity/Eurocentric globalization of salvation” (Faria, 2013: 283-284).

Since border thinking-doing is located “on the border (inside or outside) of the modern/colonial world system” (Mignolo, 2000: 85), it recognizes the effect of modernity, but not to be overwhelmed; on the contrary, it involves the exteriorization of the colonial legacy in conditions of (im)possibility for bourgeois academics inhabiting the westernized plantation academy: “it is the thought that affirms the space from where the thought was denied by the thought of modernity, of the left or of the right” (Mignolo, 2003: 52).

Another important discussion for our decolonial praxis is the notion of totality (Dussel, 2005) which highlights the violence we embody exerted by colonial rulers [holders of reason and “higher” knowledge like us] that denies the right to subjectivity to those [outcasts and wretched of the earth] who challenge the colonial system and the only mode of thinking-doing-being. Parallely, those who maintain their resistance are given the condition of exteriority, that is, a refusal or “non-insertion in the system of norms” and denial of insertion in the field of knowledge (Couto et al., 2019: 255). Thus, we reaffirm that recognizing the totality of racialized colonial thinking is to
externalize the “universality” of knowledge from the plantation university in conditions of (im)possibility. Thus, racial decolonization means deposing totality and universality by proposing “pluriversality” and, through epistemic dis/obedience, putting in the foreground other epistemologies, principles of knowledge related to an-other economy, politics and ethics. It means to displace “universality” with “pluriversality”; “university” with “pluriversity”.

Epistemic minga is another concept that we consider fundamental in the praxis of overcoming racialized coloniality through interknowledge and inter-intelligibility embodying our post-abyssal perspective. Minga is a concept of native origin that can be interpreted as a movement of knowledge integration and cooperation, which has recently spilled over from social groups in Latin America to academic groups (Santos, 2019). The guiding principles of the epistemic minga are: (i) the incompleteness of all the knowledge involved therein; (ii) a common interest that can promote the convergence of different interests; and (iii) the interest in enabling and strengthening struggles against capitalist, colonialist and patriarchal domination (Santos, 2019: 214). Minga therefore means cooperative engagement with groups silenced and excluded from the process of building formal knowledge in universities, also being convergent in terms of the interests of overcoming colonial Eurocentric totality.

Fairchild (1994: 198) reminds us of the decolonial praxis for native scholars proposed by Fanon as a form of “assessment of the identity transformation”: a Negro-to-Black conversion experience. Initially, the scholar has unqualified assimilation to the colonial system including its beliefs, attitudes, and behaviors. Then, the scholar becomes “immersed” in the reclaiming of culture. Finally, the scholar embarks on a crusade to enlighten the masses regarding popular struggles. In Fanon’s words, we become “an awakener of people, a fighting literature […] there is no fight for culture which can develop apart from the popular struggle” (Fanon, 1968: 223).

In alignment with Fanon (1968) and other southern perspectives, we additionally recall the proposal by Khoja-Moolji (2017) for whom decolonization of curriculum involves pedagogical (re)encounters to rescue ecologies of local knowledge. For the author, the decolonizing praxis of the curriculum implies: (i) examining the current coloniality; (ii) practice the “extroversion” of internalized colonial values; (iii) (re)engaging with local landscapes and intellectual productions; (iv) looking within to recover selves and inheritances; (v) become adept at assuming, twisting and molding dominant pedagogical models towards decolonial ends. With this guiding perspective, we introduce in the next session the investigation path.
3. OUR METHODOLOGICAL TRAJECTORY

Our everyday methodological trajectory started when we enacted in different ways the desire of doing decolonization praxically from the perspective of the wretched of the earth in conditions of (im)possibility. We invited some researchers engaged with decolonial thought we have relationships with to describe in writing how they enact in their everydayness the decolonizing curriculum agenda from the North. Without an internal consensus whether we were doing it right, we emailed 30 academics in August 2021, and 21 engaged at once (13 from management and 8 from accounting). In this first stage of this comprehensive project, we forwarded a link with a semi-structured questionnaire composed of open-ended questions related to the central theme of the investigation and we added closed questions for self-identification since we aimed not to (re)produce colour/gender-blind critical-decolonial knowledge. We gave preference to academics more engaged with post-abyssal perspective and the minga design since long-term commitment ‘for decolonizing otherwise’ was more important to us than effective ‘data gathering’ and ‘data analysis’. We embraced a praxistical non-extractivist perspective (Santos, 2019) to move beyond both radical recolonization and decolonial/methodological purism. After analysing the self-identification responses we realized that it matches both the dominant white-mestizo pattern of Brazilian universities and relevant changes triggered by recent gender and racial inclusivity policies which generate everyday dehumanizing backlashes and rehumanizing hopes. They identified themselves as cisgender men (52.4%), cisgender women (42.9%) and non-binary (4.7%). There is a predominance of heterosexual participants (66.7%); 42.9% as white, 42.9% as brown, and 14.3% as black. All were … , and 72.2% held a PhD degree. In our praxistical analysis, we reflexly embraced a transborder-intersubjective approach. In other words, interrelationships emerged and changed “in a dialectical relationship between ourselves, others and our context” (Cunliffe, 2011: 654). This approach enabled the co-construction of meanings from a post-abyssal perspective that privileges not ‘our knowledge’ and ‘authorship’, but collective interknowledge and inter-intelligibility (Santos, 2019).

We hence engaged Fanon’s proposition (1952; 1968) regarding the need to understand individual and collective subjectivities as a way of reinscribing an intersubjectivity shaped by everyday praxis of decolonisation-recolonisation dynamics (Jammulamadaka et al., 2021) and racial democracy we embody. As mestizo bourgeois academics we attempted to interrogate our
recolonizing/dehumanizing roles in shaping, not determining, our understanding of the meanings mobilized by participants (including ourselves). Our analyses of responses embody changeable and unresolvable situations of consensus-dissensus on meanings we provisionally offer.

4. ANALYSIS AND DISCUSSIONS

We structured analysis around three main discussions. First, we reflect on how participants enact “being a decolonial academic”. Second, we address (de)colonial practices in management and accounting education. Third, we address (de)colonial praxis.

4.1. (De)Coloniality: Being and Knowledge

Our praxistic-reflection started by asking the participants whether they considered themselves to be (or not) a decolonial scholar. One meaning that we found relates to being a decolonial academic with an awareness related to power dynamics, racialized social hierarchies, and the effort to recognize alternative knowledge facing the hegemonic one.

I try to keep an eye out for power dynamics that feed into supposed hierarchies between countries, people and knowledge. (Participant 2)

I try to consume and distribute knowledge produced by other geographies, identities, epistemologies, cosmogonies, especially women and non-whites. I try to educate myself with other pieces of knowledge. I do not always succeed. It is not always easy. However, it has given me enormous pleasure to try to do so. I find, now, in such a search, an important space of affection. (Participant 12)

The accounts reveal awareness relates to understanding the oppressions and political forces that affect racialized lives, as Gonzales (1988). We also observe the relationship between decolonial awareness of embodied processes, as in the three types of body defined by Santos (2019): (i) moribund, the body of the provisional end of the struggle; (ii) suffering, the body that survives and perseveres in the struggle despite suffering and; and (iii) jubilant, the body that rejoices in pleasure, the celebration, the laughter, the dance, the singing, the eroticism, all in celebration of the joy of the body. Our/their accounts from within a contested racial democracy system refer to everyday struggles, sufferings, and pleasures (Santos, 2019) in (re)producing a
collective, heterogeneous and unpredictable shift away from dehumanizing universalism that abyssal modernity produces-reproduces through our bodies.

At first, he believed he was carrying out high-level research. [...] The idea of adopting a kind of quantitative methodology, to the detriment of possible results for the field, companies, and society, made me feel that he was developing work in vain. So, I started a personal search for the subversion of this reality and the confrontation of this historically acquired position. [...] Entering a public higher education institution as a permanent scholar allowed me greater freedom of thought and research. Then, the doctoral process was fundamental in this onto-epistemic turn. This path was quite painful because subverting an order impregnated requires an intense process of self-confrontation, strong self-criticism, and rethinking on rethinkings. The initial difficulties made me come close to giving up, given all the asymmetry and almost incompatibility of thought. I even talked to my advisor, believing I was fighting a losing battle [...] The non-acceptance of this situation, on my advisor's part, was fundamental for this turnaround. I emerged refreshed, confident of what should be done. I dedicated myself intensely to understanding the processes I was victimized, especially by the neoliberal and neocolonial order, which operates silently. (Participant 21)

Decoloniality emerges as the base for academic's professional identity. Furthermore, we notice the possibility of positioning and resisting through research, even if such practice entails socio-political costs for bourgeois academics like us inhabiting increasingly unequal universities.

Because I am the department's troublemaker, the one who use my and my student's research resist and deconstruct patterns, concepts and perspectives imposed on people and groups who have been subalternised for centuries and intensifying with the evolution of modernity, and also as a direct criticism of modernity, capitalism, the hegemony of whatever nature, and the unjust privilege of people or groups. (Participant 10)

Having a professor who does not give up and makes himself visible. (Participant 1).

From the statements, we can reflect that the cognitive knowledge of decoloniality ends up being materialised (Grosfoguel, 2008) through teaching-research practices, building a sense of identity, which opposes a Eurocentric identity based on global capitalism (Dar et al., 2020). Research [and publication] at plantation university becomes fundamental to scholarly identity, even if the decolonal perspective proposes to go beyond this space and formal knowledge.

Additionally, we noticed a concern about the context in which teaching-research practices happen and the strategies to counter assimilation of theories and customs from the “global north” operating in the global south. Aligned with Castro-Gómez (2007: 16), a concern emerges from recognizing the context, its ‘many ways of knowing’, and the need to escape ‘proto nationalism’.
I do. I try to follow the reasoning and research that looks at problems in their context and seeks improvements for such contexts to be cautious when “importing” theories and customs while respecting histories and cultural and regional issues. If I practice correctly or reasoned, that is another story [laughs]. However, the idea is in that direction, which leads me to answer yes. (Participant 16)

I seek new management forms according to Latin American perspectives, considering singularities and diversities. I participate in decolonial projects and construction of new forms of management. (Participant 4)

We also observed that decolonisation starts from the human mind by adopting the “reasoning” or “perspective”, in order to change for themselves and others under their influence the content of the modern/colonial world. Some verbs appear and indicate an agency of the researcher: “seek”, “practice”, “participate”, “importing” and “respecting”. It aims to denaturalizes dominant knowledge and the colonial matrix of power (Mignolo, 2007), and indicates relevance to the knowledge “from this side of the abyssal line” - in Santos (2019) terms - by mentioning “Global South”, “Latin America”, “local singularities”, and diversities.

We identify that this process involves acknowledging the past mistakes in the name of “hubris de punto cero” (Castro-Gómez, 2007: 15) by becoming a locally and politically situated process. However, insecurities/doubts emerge concerning the adequacy of decolonial-practices. Lastly, we observe criticism of decolonial thinking by framing it as idealistic and a manual of good practices or even a difficult academic practice.

First, because so far, I have had little interaction with decolonial literature. Second, from the little exposure I have had to this literature, although the critiques of coloniality seem quite pertinent to me, the action programme seems too idealistic and, therefore, inconsequential. In general, “decoloniality” seems just a manual of good manners to atone for the perceived guilt of the petit-bourgeois left, with very little adherence to the material needs of the working class. (Participant 17)

Although I am interested in decoloniality, the material, social, economic, political and academic conditions do not, in their entirety, make decoloniality viable as an academic practice. (Participant 15)

These last statements make us reflect on how academics are questioning the decolonial potential - as ‘idealistic’, to ‘expiate guilt’, or unfeasible. From the accounts, we observed barriers from the participants to this initiative; however it is not possible to state whether the respondents’ questionings are related to: (i) low access to engage the initiatives of the oppressed; (ii)
impossibility of glimpsing processes that involve both the colonised and the coloniser; or (iii) difficulty of perceiving the subtle forms or effects of liberation facing racialized power matrix.

At the same time, we observe the need to re-signify, among the participants, the epistemic reference to decoloniality beyond an illusion of a return to a pre-colonial world and traditional left emancipatory projects (see Mignolo, 2007; Grosfoguel, 2008). It seems decolonial arrangements still lack clarification regarding the link to oppressed groups external to the university environment by viewing it as disengagement with workers, mainly, regarding the initiatives of ‘a petit-bourgeois left’ - as mentioned by one of the participants; or as a process of Marxist enlightenment in the terms discussed by Quijano (2000) or Mignolo & Walsh (2018).

On the contrary, Andreotti et al (2015: 25-27) argue that utopianism is the antagonistic proposition of the traditional left. For the authors, there is a space - beyond radical reform - that recognises a metaphysical trap of ontological dominance and different dimensions of oppression. Since the project of modernity (of the right and left) is unredeemable, the authors propose a strategy of hacking the system to create spaces from within; by using its resources to educate people about the system’s racialized violence and ‘reorient their desires away from it.’ We agree it reinforces existing space in Brazil for proper positioning (not convincing) of the essence of a decolonial proposal among critical [or interpretive] researchers in management and accounting.

4.2. (De)Coloniality in Teaching

To discuss knowledge production and consumption, we initially asked the respondents to reflect on whom business school knowledge is and whose voices it silences. The participants [including ourselves] identified different social actors, the scholarly field, its faculties and students, and also the capitalist elite. Some participants further questioned the “delivery” process and the interests/intentionalities behind it.

For two audiences: faculty from non-hegemonic contexts who adopt these books as if they were the only form of teaching in management to reproduce knowledge from hegemonic contexts; university students, so that they align their views on management with those predetermined as the correct ones. (Participant 5)

I understand that such materials are primarily geared towards the training of the workforce for the so-called “market”, specifically, the “market” guided by the instrumental, neo-liberal logic. Similarly, the academic production in both areas is mainly geared to meet the wishes of this market. Most researchers are guided by
ontological and epistemological perspectives arising from and aimed at the interests of the ruling classes, neoliberalism, and, I would say the global North. (Participant 3)

I believe there is too much generalisation on this issue. I see, especially in management, a segmentation of the literature. There are “top” institutions that train the technical staff of the upper bourgeoisie and that produce/use materials aimed at this public, but there is also a great mass of students trained to occupy middle and low-level positions. (Participant 17)

Textbook publishers “guide” authors to books that address market demands based on northern theories; journal editors and reviewers allow little (if none) epistemic disobedience or anything that diverges from Euro-American “theories” and references. (Participant 21)

We observed in the statements that the knowledge (re)produced in business schools in the South is intended to meet the instrumentality demanded by the ‘market’ as an ‘entity’ that has agency capacity to establish what knowledge is necessary for whom it is intended. This understanding would initially refer to subjects’ passivity (faculty and students, or school managers). However, we refer our discussion to Castro Gómez (2007: 16), who recognised the protagonism of the ‘Creole intellectuals’ in guaranteeing neutral circulation, production and assimilation of knowledge carrying coloniality. Thus, some local agents have informed and intentional agencies engaged with coloniality to secure their positions as dominant local elites.

On the other hand, the accounts refer to another notion of agency in the South. The capacity of faculty members to act differently, situated/recognised in terms of hierarchy (of classes and races) and to question its positionality in spaces of power, for example, in elite schools (Dar et al., 2020; Barros, Alcadipani, & Bertero, 2018). It is the researcher’s positionality vis-à-vis the labor market and workforce training that will define his/her capacity/willingness ‘to reproduce’ Northern knowledge or ‘to question/critique’ in/from the South. In other words, local agents [depending on positionality] would act [or not] as uncritical [but intentional] reproducers of neoliberal market-driven agenda and northern models (Mendes et al., 2020).

In parallel, we question if these same spaces could be occupied by a different action (even decolonial) depending on whom they are intended and where they are carried out. This reflection is important in a higher education decoloniality project that involves exteriorisation (Dussel, 2014) of Northern knowledge, taken as universal in business schools in the South (Figueiredo & Grosfoguel, 2010). This would imply border thinking-doing (Faria, 2013) to enable local agents to
recognise other organizings and voices embodying other socio-economic dynamics in economies on the margins of global capitalism (Jammulamadaka et al., 2021).

Regarding spaces, organizings and other voices, our reflections revealed consensus on silences and absences in the formal curricula for management and accounting. It points to the absence of non-hegemonic groups’ voices and a process of dehumanisation of such curricula.

The voices of (poor) workers are usually absent in accounting textbooks. Considering that black and indigenous people are mostly lower classes, they are mainly silenced. (Participant 15).

The poor, the black people, the women and all other minorities that are not heard and not spoken many times. The alternative practices of organisation and management. In fact, in most for-profit HEIs, there is possibly a great silencing of any (dissonant) thought because teachers have to work dozens of hours of classes, often without having the time available to reflect on their knowledge and practices. The students would make better use of teaching of local realities and not only reproduce “global cases”. (Participant 2).

The voices of practitioners from organizations, from small organizations, from different regions, economic realities and different businesses. Why study financial and management issues related to stock exchanges when 90% of Brazilian organizations are medium, small or informal? (Participant 19)

I think the human voice itself. Accounting has been seen as a tool, and science has constantly sought improvement. However, it is forgotten that people do accounting, so the human side MUST always be considered. In this context of “failure” in defining that people move to account, capitalism passes like a tractor in the cultural, psychological and preferences of the people involved in this scenario. Thus, I highlight that the voices of minorities have been silenced in the accounting context, their background and experiences have been neglected. (Participant 16).

In the participants’ perspective, the silences are related to what Santos (2019) defines as epistemicide, which Grosfoguel (2016) denounces as a product of the epistemic privilege of Western men over the knowledge produced by other political bodies and geopolitics. Participants highlight the ‘human voice’ in an attempt to recover the centrality of silenced subjects and epistemicide - ‘capitalism passes like a tractor’ - to understand that management and accounting are practised and constituted by individuals and subjectivities have been neglected. (Participant 16).

The statements lead us to a cross-border attempt by subjects to reclaim eradicated and neglected voices - ‘poor’, ‘black women’, ‘women’ or ‘minorities’. It aligns with Mignolo and Tlostanova (2006) need to recognise the violent, racialised and gentrified process to which the native and enslaved peoples of Latin America were [are] subjected. We observed that participants
[including ourselves] worry about silencing the students’ dissonant thoughts regarding the white Western male monopoly on management and accounting.

In order to foster the discussion about production/reproduction of coloniality, we invited the participants to reassess main concepts and models that they considered to reproduce coloniality. Despite the multiplicity of concepts and models, the ideas involve two main ones: imported theories from the global North, and capitalism/neoliberalism.

I consider that mainstream accounting research is subservient to the commercial interests of the accounting profession. Because of this, there is a constant reassertion of the accounting profession’s knowledge claims, without questioning the technologies developed by the profession. The accounting profession, in turn, has historically been constituted as an auxiliary of the capital, acting on the interests of the bourgeoisie. Thus, there is a reification of private ownership, the separation between conception and execution of work, in short, all the pillars of the capitalist mode of production. In Brazil, I also perceive an exacerbated ‘stray dog complex’ in the academic accounting community, which I understand is due to the symbolic domination exercised in the field by [NAME UNIV.]. The professors maintain close links with the financial and capital markets, whose “Americanism” is even more accentuated than that of the industrial or agrarian bourgeoisie. Because of this, there is a constant emulation of the US context, with a plethora of research on capital markets, even though the capital market has very little relevance in the Brazilian economy. (Participant 16).

Meritocracy, for example, is a difficult concept to deconstruct in business administration classes. It works on the mystique that there is no nepotism or favouritism and that there are no privileges. It brings a discourse that maintains a huge inequity and to which students, in general, present great resistance. (Participant 8).

I teach mostly marketing subjects. Every discussion about marketing plans has a colonial end, because only one way of thinking about the discipline is presented and reflects a neoliberal reality. (Participant 5).

In general, models/practices bring in values from dominant countries or groups as if they were neutral and the only possible choice. (Participant 9).

We noticed that the accounts point to the submission of disciplinary curricula (accounting, marketing, organization theory, or financial accounting) and educational institutions as submitted to the market. The discussion brings us back to the legitimacy of the monopoly of knowledge - turning certain institutions and concepts unquestionable - is associated with epistemicide promoted by (racist/sexist) modern-colonial epistemic structure’ reproduced in management and accounting in Brazil (Faaria, 2013; Figueiredo & Grosfoguel, 2010; Sauerbronn et al., 2021).
We understand that the unquestionable legitimacy highlighted by the participants should be viewed under the long-lasting processes of modern knowledge structures (Grosfoguel, 2016), (de)naturalising in the South practices (of faculty, students and school managers) related to the universalisation of knowledge produced in the North.

4.3. **(De)Colonizing Praxis**

Our praxistic-reflection revealed that management and accounting education enable the (re)production of coloniality. In this regard, we invited participants to reflect on their role as educators so that business schools may adopt decolonial ideals. As the main teaching practices allied to decolonial thinking, the participants highlighted the use of movies and alternative materials, the adoption of authors from the global south, the dialogue with social movements and the exercise of local listening to enable a dialogical education.

I try to use alternative texts, such as literature or films, and more engaging materials. Furthermore, I am constantly vigilant so as not to uncritically reproduce dominant perspectives or reinforce social hierarchies. Finally, I seek to establish a certain horizontality in the teaching-learning relationship. (Participant 2).

In addition to offering a course on decolonization, I seek to bring in lecturers from non-hegemonic contexts (Landless Workers Movement) and who also teach or research decolonial practices. (Participant 5).

I seek to bring in non-Euro or Anglo-centric, non-white, female and non-heteronormative authors. I have sought practices that also challenge the performativity of such knowledge - again, not always successfully. However, the search for a more diverse, less white, less male, less global north curriculum is helping me find some alternatives. (Participant 12).

I feel I need to develop more persistence. It is a difficult struggle to maintain. I feel like I am rowing against the tide. However, I understand that my role is to open minds and present options. (Participant 8).

I understand the role of attentive listening that values plurality. I look for alternative sources in non-hegemonic spaces. (Participant 13).

We observed that the participants’ decolonial education project involves retrieving silenced voices originally from non-hegemonic, non-Euro-American contexts. The examples refer to those dissonant voices concerning white heteronormativity and the foundations of financial capitalism, originally associated with epistemic coloniality in the field.
Once again, we observed that participants may feel lonely or ‘rowing against the tide’ (see also previous accounts). These feelings may be explained in the fact that “decolonising interventions in the university always take place in contexts of turbulence and conflict” (Santos, 2019: 377); hegemonic groups engage in conflict and violence in order to maintain the status quo. To think about these feelings, we recapture Grosfoguel (2016: 28) assertion that there is an ongoing struggle against and within the “longue durée of modern knowledge structures.”

It is important to note that, in line with Mendes, Fonseca and Sauerbronn (2020), the reports point to the need for decolonisation in the use of other materials and languages. The participants suggest alternative texts and non-academic materials, like literature and movies. Our reflection points to the incorporation of approaches arising from black feminism, such as Conceição Evaristo’s “escravidão” as a methodological tool to produce knowledge of racialized and silenced groups (Soares & Machado, 2017) in the plantation university context. Hence, we align our argument with Silva, Sauerbronn and Thiollent (2021). We understand to be significant the potential that participatory action-research and ‘escravidão’ bring out, in a non-extractivist way, the knowledge that has been silenced in/by business schools and in/by organizations and market spaces.

By recognizing ourselves as wretched of the earth, we invited participants to reflect on their role within the community of decolonial academics, as proposed by Fanon (1968). It is noticeable a reflexive and self-improved character by deepening their knowledge in the decolonial perspective. Some bring criticism to the posture of the Brazilian community of not engaging in a direct clash (or fight) with the mainstream. Lastly, they highlighted the importance of reflecting not only on individual actions but also on structural issues (as intellectual crusade).

As a researcher, student and teacher, I have increasingly studied decolonial and anti-colonial perspectives (Marxist viewpoint), which, initially, enables me to understand my place in the world. As far as practices are concerned, in addition to research and the attempt to insert local perspectives into teaching, I observe, in the socio-political sphere, which individuals and organisations have interests that are different from those which - as I understand it - should guide the reality of the Brazilian population. (Participant 3)

Since I chose to teach and research from a decolonial perspective, I also need to “promote” the discussion. Therefore, I have been giving lectures on decolonization in graduate and undergraduate courses. In the international context, I have been helping to advance decolonial discussions at the [CONFERENCE], where I co-lead a theme dedicated to decolonial work. (Participant 5)
The role of any individual is quite limited in the face of structural issues. For the accountancy area to adhere to critical perspectives, the decolonial one, collective organisation, is necessary. I have not adopted any specific practice. (Participant 15)

There is still a small but growing community of “alternative” - for lack of a better expression - researchers in accounting in Brazil. In my view, however, this community has a very “peace and love” vibe. I often joke (...) that is, to confront the mainstream of accounting research. I do this mostly through my publication, seeking to “raise the tone” of my critiques and unsettle the field. However, as I ended up getting considerable mainstream resentment, I kept myself relatively distant from the accounting field in Brazil, attending only a few “alternative” spaces [CONFERENCE NAMES]. (Participant 17)

Our praxistic interpretation reveals participants who reflect on their role in the community as related to their own theoretical development in the decolonial perspectives (O’Shea, 2018); it also indicates a possible collective understanding by individual development, even acknowledging structural limitations to the necessary changes (Mignolo & Walsh, 2018). Similarly, other participants mention their decolonial engagement [even if still] related/restricted to the organization of scholarly activities [lectures, courses, or conferences]. The reports recall the practice of academic activism (Dar et al., 2020) but not yet related to a decolonial programmatic agenda (Sauerbronn et al., 2021).

Our reflection reveals that actions frequently target the creation of spaces to epistemic perspective in academic circles but rarely with silenced external publics. We wonder whether these practices aimed at, on one side, a decoloniality of curricula to change the higher education power matrix [South-South]. On the other hand, they sought recognition/acceptance of scholarly activities as ranking products [in a North-South plantation logic].

Regarding an uncompromising stance [vis-à-vis what the participant understands to be necessary] to confront dominant knowledge, the account reveals the difficulty of researchers [including ourselves] in sustaining/overcoming the tension to challenge the domination structures of the colonialist world system (Jammulamadaka et al., 2021). The account reveals how the multiple violence suffered in the process of constitution/formation of a researcher hindered the full exercise of disengagement from the colonial matrix (Figueiredo & Grosfoguel, 2010). It also reveals that these tensions are dual: not only on the side of the imposition of North-South agendas reproduced by mainstream researchers, but also in the maintenance of the South-South clash between critical and alternative researchers on the paths to generating other forms of knowledge and academic praxis in the field. We understand that difficulties to disengage, both from
mainstream and critical emancipation proposals, provoke [necessary and irreconcilable] tensions about personal-collective development, intellectual-praxistical activism, forms of engagement internal-external to the academic community, and of dynamics of decolonisation-recolonisation.

Regarding a community of decolonial academics and collective actions, we asked respondents to reflect on their role as part of it. It is noticeable the relevance posited in building spaces [conferences and forums], strengthening of networks, having programmatic engagement-praxis [not only discourse] and, finally, construing dialogical relationship between collective, structure and individual dimensions.

We are affected by our context, so the exercise of my choices that unfold in my activities already affects the collective. The discourse goes beyond words and is strengthened in routine practices. (Participant 14).

Together with two colleagues, I organised a Decolonial Forum, in which speakers linked to decolonial praxis are invited to participate. Also, I was one of the organisers of a [JOURNAL] Forum, whose theme is about decolonization in [AREA], which will publish five articles about it. (Participant 5).

I believe the collective role is to strengthen a network of people who share and identify with these practices so a collective construction may count on different actions, inside and outside the university. (Participant 4).

We observed in the first account the emphasis on the dialectical relationship between agent and structure and the need for an embodied practice and not only to adopt a decolonial discourse. Such discussion resonates in Paulo Freire's work (2016: 35-36) when the author emphasizes that “words lacking the corporeality of example are worth little or almost nothing [...] There is no right-thinking outside of a testimonial practice.”

Regarding the creation of spaces for decoloniality in academic journals and congresses, the praxistic-reflections highlight it as a tactic of subversion against the rules imposed by neoliberal productivism. It deposes the plantation concern on “where” one publishes, aiming to substitute it to “what”one publishes about (Rumens, 2016).

We additionally highlighted the relevance of building, strengthening, and maintaining a network of people who can support each other. In management and accounting departments, decolonial researchers are few and considered the boring ones - as already reported by one participant. It reaffirms the need for epistemic Minga (Pacarri, 2008; Santos, 2019) in establishing dialogues with movements inside/outside the academy as a survival strategy.
As suggestions for advancing the dissemination and implementation of decolonial ideals in business schools, the participants presented several possibilities. Emerged the importance of the place of listening, of transcending the walls of the university, the establishment of a dialogic relationship with the knowledge created by other social groups, the adoption of national/alternate theoretical references, as well as a rescue of humanity/human figure.

Agenda for the University to move from the campus to its ‘surroundings’. (Participant 1).

Anyone will do and is necessary, occupying the spaces, not stepping on people. Ethics and respect for the human person are a philosophy of action, a good starting point. (Participant 10).

Provocation of interdisciplinary practices, listening to the narratives of absent and silenced individuals in their formative process. To understand, based on this, the violence experienced by them; practical institutional and organizational provocations. (Participant 18).

Listening to others is fundamental, also the courage to change. I suggest the introduction of local classics such as Guerreiro Ramos. I believe we have to recover these names. (Participant 8).

Reflections point to the recognition of other knowledge ecologies (Santos, 2019) and reinforcement of epistemic Minga (Pacarri, 2008). Hence, acknowledgement and dialogue with the community outside universities are necessary, because as Santos (2019: 349) highlights, “other pieces of knowledge and practices of creation and transmission occur as dimensions of practices of resistance and struggle against domination.” It highlights also the importance of occupying colonized spaces while respecting other individuals, not reproducing colonial values such as social hierarchization and violence, as well as not resorting to “the methods of colonialism, not even reverse colonialism” (Santos, 2019: 377).

The reflections highlight ethics as one of the founding principles of critical and progressive pedagogy (Freire, 2016: 35). Then, interdisciplinarity emerged in the accounts as the exercise of listening to the voices silenced by colonialism to enable co-construction of knowledge and a dialogical pedagogical practice that recognizes educator and student as humanized subjects (Freire, 2017: 109). Hence, the importance of introducing local authors into pedagogical practice is also highlighted [mentioning Guerreiro Ramos] to combat epistemicide. Moreover, as Adichie (2019) highlights, the inclusion of previously silenced voices aims to combat the danger of a single story, i.e. it allows us to have the story told by the voice of the oppressed and not just the socially privileged groups.
Finally, we asked participants to reflect on the barriers to implementing decolonial projects in universities, particularly business schools in the Global South. The main barriers highlighted were the colonial macrostructure, neo-liberal interests, the operation mode of business schools targeting market-oriented workers, and the persistence of censors.

I understand that the macrostructure in which we are inserted, of totalitarian and, at the same time, neoliberal bias, seeks the strengthening of exogenous perspectives and, in this way, our possibilities are of resistance in both areas, which is relevant in itself. (Participant 3)

Especially the low incentive for faculty qualification and the scorched earth environment of private for-profit higher education barely allow people to dream. […] Students are seen as customers and with little time to engage in the learning process. In such a dynamic, thinking about an enriched curriculum can seem impossible. Perhaps, in the elite schools, the race for participation in rankings […]. (Participant 2)

The imperative of internationalization (or the submission to a project of subalternization) already inhibits and/or prevents some decolonial possibilities. I have already suffered attempted censorship by a leader of the HEI where I work because “talking about LGBTQI+ workers is not Administration” (Participant 12)

In the first statement, we observe a decolonial praxis questioning of the totalitarian and neoliberal university structure and embodied scholars, re-signifying the teaching work and the very meaning given to university education. However, there is a concern about the precariousness of the teaching staff in the plantation university, resulting in overcrowded classrooms, low investment in initial and continuing education, in addition to the sickness of teachers due to the demanding work shifts increasingly longer and less paid (Dar et al., 2022). The barriers also involve the neoliberal conversion of students into customers and the process of ranking universities regarding managerial practices further erodes their autonomy (Mbembe, 2016). The culture of rankings has proven increasingly harmful to the construction of knowledge and led to superficialized and conservative policies in terms of topics, epistemes, methods, and languages.

The last account highlights the need of persisting in resistance movements even if the feeling is of “rowing against the tide” and being “called the department’s troublemaker”. Our reflection highlights positionality, in the process of decolonising the racialized plantation university, as a cornerstone (O’Shea, 2018) that allow us to imagine other ways of existing and interacting, to rethink, re-embody and reshape our lives in ways that supplant racialized colonial models of exploitation and appropriation.
5. FINAL REMARKS

In a context of radicalization of the coloniality of the wretched of the earth, we understand as a community of academics in Brazil engaged with Latin American decolonial literature or other origins that enacts the northern proposal of decolonization of the curriculum in management and accounting. From within a lasting trajectory of everyday decolonizing-recolonizing struggles in the largest Black nation in Latin America showcasing the contested myth of racial democracy, we seek to move beyond dominant decolonial theories from above that circulate in both North - decolonial as whitening diversity - and South - decolonial as whitening-patriarchal liberation.

We reflexively engage the rehumanizing perspective and reflectively and intersubjectively embrace the praxistical epistemologies from the South which portray knowledges born in struggles as “the reflex of action and a reflection on the action itself at one and the same time” (Santos, 2019: 131). It is such praxis that underpins our everyday decolonizing-recolonizing dynamics and these provisional conclusions.

A broader decolonizing project in conditions of (im)possibility has been expressed in this particular academic research aimed to de-subalternize praxis from the perspective of the wretched of the earth. We agree that “one needs a compass and to know in which direction to walk” (Dussel, 2014: 322) when embodying decolonization-recolonization dynamics. Since the collective acts as a heterogeneous embodiment with diverse compasses allowed by the westernized plantation academy, we hope as we write this section non-predictable directions for a rehumanizing education in both South and North resurge from the perspective of the wretched of the earth through discoveries “in concrete applications, with the material of day-to-day, militant, and solidarity-based praxis” (Dussel, 2014: 322) within and outside the professional academy.

The knowledge that we asymmetrically co-produced with 21 study participants, in the context of radicalizing dehumanization and re-humanization dynamics, unveiled essential aspects related to (de)colonization (re)colonization dynamics that occur in (our) bodies, contexts, and spaces of privilege-oppression. The discussions point to experiences related to decoloniality, as the researchers: (i) report a constant search to externalize the impacts of the colonial matrix of power in their daily practices, permeated by clashes, doubts, and sufferings; (ii) in terms of cross-border thinking, they navigate between [and reflect on] traditional and alternative forms of teaching and research, while undertaking initiatives to recover local intellectuals and other knowledge; (iii) they
practice epistemic minga by being careful in recovering silenced voices and groups, even if in a modest way or permeated with doubts; (iv) they reveal totalizing tensions (both with mainstream and critics) when facing the habituation and institution of the colonial matrix of power in university spaces; (v) in terms of detachment, they reveal the search for the constitution of networks with other researchers and the opening of new spaces to circulate/co-build pluriversal knowledge.

The study reveals that southern everyday practices to decolonize the curriculum embody tensions and ambivalences about the constitution of the personal/collective being, carrying out intellectual/praxeological activism, creating forms of internal/external engagement in the academic environment, transcending the scholarly competitive/solidarity model. It reveals the construction of knowledge in extractive/non-extractive forms and the materialization of pluriversal knowledge in academic/non-academic products. Therefore, we reinforce the need for an adequate positioning [not convincing or converting] the decolonial essence with critical researchers in management and accounting, placing it beyond traditional left humanist projects or reconciliatory and recolonizing projects. We also point to the need for decolonial researchers to continue to challenge the legitimacy of Northern knowledge monopoly.

Finally, we highlight three major questions to be addressed collectively from a post-abyssal perspective of interknowledge and inter-intelligibility: how to decolonize within the westernized plantation university that embodies recolonization? How could Brazilian bourgeois mestizos [of the largest black nation seen as racial democracy] collectivize our privileges and rehumanize hopes without deepening racial differentiation? How to collectively decolonize through the daily recovery of popular forces/movements, inside/outside the university, and beyond the colonizing nation-state? Challenging and impossible to answer these questions. However, based on the reflections reached by this study, we agree that a praxis rehumanizing decolonization from the perspective of the wretched of the earth, when practiced by mestizo scholars in the South, should not have a fixed arrival point, as it implies:

move us from the center of the world; interrupt our desires to look, feel, and do good; expose the source and connections between our fears, desires, and denials; abandoning our fantasies of certainty, comfort, security, and control; recognizing and affirming (rather than denying) that we are already entangled, vulnerable, open, not filled, more and less than ourselves; and reaching the limit of our knowledge and being - and jumping in with our eyes closed. (Andreotti et. al, 2015: 36)
By embracing the decolonial praxis-reflection-action undertaken here with a collective of southern mestizo academics, we frame ourselves to the wretched of the earth we all embody and refute as an heterogeneous embodiment of insurgent traitors struggling for everyday rehumanizing decolonization/deracialization of the fields of management and accounting in both South and North since we agree that “Fanon leaves us no choice because we either fulfill our mission [of discovering and encouraging universal values] or we betray it.” (Fairchild, 1994)

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