Theoretical-empirical Article

Decolonizing-Recolonizing Curriculum in Management and Accounting

Decolonizando-Recolonizando Currículo em Gestão e Contabilidade

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■ **ABSTRACT**

Objective: to reflexively understand how management and accounting decolonial academics in the Global South perceive and respond to the decolonizing curriculum agenda created in the Atlantic North within the hyper-contra-revolutionary context of the COVID-19 pandemic. **Theoretical approach:** we embrace a decolonizing-recolonizing perspective that challenges-reaffirms theory/practice and North/South binarisms that we internalize. **Method:** we embrace action research based on self-criticism and reflexivity to address the experiences of privileged decolonial scholars. **Results:** our findings reveal important aspects related to decolonizing-recolonizing dynamics that are occurring in bodies, contexts, and academic spaces. **Conclusions:** our study reveals that decolonizing the management and accounting curriculum in the South is permeated by difficulties for theoretical delinking, which trigger tensions about the constitution of personal/collective being, the mobilization of intellectual/practical activism, the creation of forms of engagement internal/external to the academy, transcending the competitive/solidaristic academic action model; the construction of knowledge in extractivist/non-extractivist forms; and the materialization of pluriversal knowledge in academic/non-academic products. We hope to encourage everyday decolonizing-recolonizing management and accounting education that goes beyond the North/South binarism and curricular reforms led by the counter-revolutionary neoliberal university and its Eurocentric business schools.

Keywords: curriculum decolonization; decolonial praxis; decolonizing-recolonizing dynamics.

■ **RESUMO**

Objetivo: o presente estudo objetiva compreender reflexivamente como acadêmicos decoloniais em gestão-contabilidade no Brasil percebem e respondem à agenda de decolonização de currículo criada no Norte no contexto da pandemia supremacista de COVID-19. **Marco teórico:** abraçamos uma perspectiva decolonizante-recolonizante autocrítica para desafiar a agenda nortista de decolonização do currículo e a radicalização de dinâmicas imperiais Norte/Sul que internalizamos como acadêmicos sulistas privilegiados. **Métodos:** por meio de uma investigação-ação baseada em reflexividade, engajamos as experiências de acadêmicos decoloniais no Brasil. **Resultados:** nossas análises revelam aspectos importantes relacionados a dinâmicas de decolonização-recolonização em corpos, contextos e espaços de práticas. **Conclusões:** iniciativas de decolonização do currículo, no Sul, estão permeadas por dificuldades de desprendimento decolonial teórico que geram tensões nas dimensões pessoal/coletivo e competitivo/solidário, ativismo intelectual/praxeológico, formas de engajamento interno/externo ao ambiente acadêmico, conhecimento em formas extrativistas/não extrativistas, e pluriversalização de conhecimento em produtos acadêmicos/não acadêmicos. Esperamos encorajar educação em gestão-contabilidade que vá além do binarismo Norte-Sul e da agenda nortista de reforma curricular decolonial liderada pelo sistema eurocêntrico de escolas de negócios da universidade neoliberal contrarrevolucionária.

Palavras-chave: decolonização de currículo; práxis decolonial; dinâmicas de decolonização-recolonização.

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1

INTRODUCTION

The fields of management and accounting are artifacts of the neoliberal higher education system that reproduces on a global scale the profound dynamics of late or dependent capitalism based on the matrix of accumulation via dispossession[1] (Harvey, 2005) inaugurated by Eurocentric colonialism (Mignolo, 2011) and radicalized in the context of the supremacist COVID-19 pandemic (Giroux, 2020). This context re-establishes in the Americas the colonial standards of management and accounting for the catastrophe experienced more than five centuries ago by 'other' universes and bodies and the planet (Krenak, 2019). In this paper, we understand that Eurocentrism does not name a place, nation, or people but the hegemony of a way of thinking and acting (geo-body-politics of knowledge and identity) embedded in imperial modernity, born during the European Enlightenment, which, due to various factors and nuances, is reproduced in different contexts on the margins and at the center of global financial capitalism (Mignolo, 2007).

According to authors from the Global North, this neoliberal education system reproduces beliefs, meanings, and values contrary to the life of the majority and the planet in the form of valid knowledge (Graham, 2013) by hiding, institutionalizing, and expanding the contradictions of global financialized capitalism governed by the North-American transnational elites (Bryer, 2006; Chabrak & Craig, 2013; Chiapello, 2007). Education in management and accounting expands and deepens the normalization of anti-democratic inequalities and injustices by promoting the contested standardization of tools, models, and concepts disseminated by imperial curricula supposedly created so that everyone can enjoy the benefits generated by economic globalization (Chiapello, 2017).

According to southern authors, these two fields governed by neoliberalism, considered anti-democratic by critical northern colleagues (Fleming, 2021), reproduce the colonial dynamics of subalternation and material and epistemic exploitation of the rest of the world by the Global North commanded by the US (Alcadipani & Caldas, 2012; Homero, 2021). With the support of elitist members and institutions of the Global South, northern curriculum design and North American functionalist literature are imposed through macro and micro dynamics of epistemic violence that we internalize and try to refute in our daily lives in management and accounting schools (Barros & Alcadipani, 2022; Wanderley & Faria, 2012). We understand that epistemic violence practice is related to the claim of superiority and universal applicability of traditional Eurocentric epistemology in the process of colonial imposition. The decolonial, feminist, and black critique points to the need to respect situated knowledge based on each context's cultural and historical specificity. According to Gonzalez (1988), Eurocentrism "would transform everything into a task of rational explanation... then violence would take on new, more sophisticated forms, not even appearing to be violence, but true superiority" (p. 71).

This contemporary framework reaffirms on a global scale the coloniality power matrix[2], being and knowledge inaugurated in 1492 with the discovery/conquest of the Americas by universalist Eurocentric modernity that promises salvation, progress, development, and education for all while exterminating, expropriating, enslaving, racializing, and subordinates the 'other' without history and their ways of being, living, and knowing (Quijano, 2007). In a neo-imperial world described by the neoliberal system of education as post-colonial[3] successive northern curriculum reforms based on eugenic debates (Paraskeva & Steinberg, 2016) challenge and expand the matrix of modernity/coloniality over the curriculum debate (Castro-Gómez, 2007) through the subalternation, co-option, and dismantling of southern resistances to Eurocentric history, colonial difference, and patterns of epistemic coloniality that govern existing systems of knowledge, including the fields of management and accounting (Ibarra-Colado, 2006; Mendes et al., 2020). In this sense, colonial difference is a concept that encompasses discourses and practices related to modernity that attribute a standard of religious, scientific, or economic superiority to the Euro-Western world while inferiorizing all 'other' peoples without history or theories that do not meet this supposedly universal standard of civilization (Mignolo & Tlostanova, 2006).

From Latin America, decolonial theorists criticize the civilizing patterns and values that reproduce the Eurocentric matrix of domination by colonial elites (Sauerbronn et al., 2021) and reveal the dynamics of the darker side of modernity/coloniality (Rodrigues, Craig et al., 2015; Sayed, 2020; Silva, Rodrigues et al., 2020), mobilized by the increasingly militarized, corporatized, and globalizing neoliberal/neoimperial Eurocentric university and its equally patriarchal traditional theories and critiques (Mignolo, 2021). Decolonial theorists prescribe the 'detachment' of the management and accounting fields of the Global South from the Eurocentric epistemologies and methodologies imposed by the Global North (Silva, Sauerbronn et al., 2022). The decolonial critiques from the South that we have embraced in recent years to decolonize these two fields, together with Brazilian and foreign colleagues, have reignited the coloniality debate in the neoliberal Eurocentric university in the North and South (Castro-Gómez, 2007).

The Eurocentric university is a closed (private) space designed to (con)form subjects according to the ethnic and social expectations of the ruling elite. The 'graduate' would belong to an elite group and assume the interests, thought patterns, tastes, and lifestyles as natural. In short, the constitution of 'graduate's' subjectivity will be based on assumptions about the dominant elites and the cultural imaginary of Europeanizing whiteness. Due to the neoliberal reproducibility by the elites, Eurocentric universities currently reproduce this ideology uncritically in both the North and the South (Castro-Gómez, 2005; 2007).

In response to the emergence of decolonial theory driven by multiple liberation and decolonization movements of the capitalist university and its curricula in the Global South (Mbembe, 2016), northern specialists reaffirm the geohistorical classification of southern theories as anti-Western[4] essentialisms to then value and combat internal northern critics who advocate liberal-progressive reforms through pacifying curricula that keep virtually intact the project of producing citizens for the empire, not for democracy (Paraskeva & Steinberg, 2016). The northern academy also embodies the organizing principle of imperial management-accounting imposed on Southern peoples by their elites (Cooke, 2003).

Thus, the colonial matrix led by the neoliberal Eurocentric university expands through this recolonizing agenda that reaffirms the North/South binarism and promotes elitist decolonization agendas that do not decolonize via denial, demonization, appropriation, and co-option of southern epistemes and materialities in the geographic North and South (Faria & Hemais, 2021). In this context of radicalization of coloniality evidenced by the COVID-19 pandemic (Mignolo, 2020), we assume the responsibility of fighting against the emergence of this elitist curricular decolonial agenda led by a racist/colonial system of business schools (Banerjee et al., 2020).

Deeply disturbed by the advance of the colonial matrix on a global scale, we decided to act and investigate how this northern agenda has been perceived and faced by decolonial academics in Brazil, with whom we have been fighting for academic decolonization in conditions of (im)possibility. As privileged critical-decolonial scholars in management and accounting who daily act as accomplices in this recolonization, we embrace a self-critical perspective of decolonization-recolonization that goes beyond the North/South binarism (Jammulamadaka et al., 2021). Our reflective action-research informed by northern and southern traditions of acting collectively as we investigate to transform society (Gayá & Brydon-Miller, 2017; Walsh et al., 2018) seeks to understand how scholars (including ourselves) engaged with the decolonial

perspective in management and accounting perceive and face the emergence of the northern agenda of curricular decolonization.

Through this action-research — which challenges and reproduces contradictions and dimensions of coloniality also faced by colleagues from the Global North struggling against the systematic dynamics of extermination and co-option of action-epistemologies (Amsler, 2015) while being excluded or co-opted by debates on decolonization of curriculum (Fahlberg, 2023) –, we problematize (im)possibilities of co-construction of collective spaces of liberating transformation inside and outside universities and schools. We hope to encourage multiple possibilities for transformational decolonial education in management and accounting that go beyond the North/South binarism mobilized by the northern decolonial agenda.

ON (DE)COLONIALITY IN THE SOUTH

(De)Coloniality

The university and its northern curricula reaffirm the Eurocentric myth that postcolonial neoliberal modernity has overcome the colonization of countries and peoples of the Global South. According to decolonial theorization, the movements that defeated formal colonialism kept the matrix of coloniality virtually intact. Coloniality is a constitutive dimension of the Eurocentric modernity that we live in every corner and in the air we breathe.

From postcolonial theorizing, which precedes the emergence of the Latin American decolonial movement in the US university system in the early 2000s, Eurocentric Modernity is defined as a dominant framework of social and political thought, not only in the West, which emerges from the repercussions of the European Enlightenment, the Renaissance, and the processes of industrialization that created a universalist sense of order and explanation of the modern world-system. Its presuppositions are "rupture and difference — a temporal rupture that distinguishes a traditional and agrarian past from a modern and industrial present; and a fundamental difference that distinguishes Europe from the rest of the world." As a paradigmatic apparatus, it framed the methodological problems in the pattern of social research and the explanations presented to solve them (Bhambra, 2007, p. 1).

There is no modernity without coloniality, its most obscure and constitutive face. This is guided by silencing narratives that reproduce colonial power relations and hierarchical differentiation (Segato, 2021). The myth of 'discovery' is one of the most important origin narratives that subordinate the other. This (mis)educates in the South

3

and North by establishing and normalizing the racialized understanding that "an entire continent … had to be discovered by Columbus in order to exist" (Name, 2009, p. 1) and that the knowledge produced by Eurocentrism and made universal by formal systems of education and epistemic violence is needed to save, convert, and develop southern primitives without history, theory, and rationality.

In the project of Eurocentric modernity/coloniality that we internalize as professional educators, formal education is central to internalizing the colonial difference between superiors and inferiors that denies and justifies "conquests, settlement and systematized administrative control of some European countries over other places, implanting institutional structures of government, legal systems, and violent military rule" (Sauerbronn et al., 2021, pp. 2-3). through the contested neoliberal system of formal education at different levels (Grosfoguel, 2008) through the contested neoliberal system of formal education at different levels (Castro-Gómez, 2007).

In response to this radicalization of the matrix of coloniality on a global scale, Latin American decolonial theorizing unveils and denounces the continuity of domination relations and unveils the "processes that supposedly would have been erased, assimilated or overcome by modernity" (Ballestrin, 2013, p. 100). According to the Modernity-Coloniality-Decoloniality project mobilized by Latin American academics from the US academic system, the coloniality of power normalizes colonial, racial (Quijano, 2009) and gender (Lugones, 2010), relations in cultural, political, and economic terms (Figueiredo & Grosfoguel, 2010). The coloniality of power informs the expansion of the neoliberal system of education that reproduces the capitalist dynamics of accumulation via dispossession inaugurated with the discovery/conquest of the Americas and prevents this modernity from being dismantled by decolonizing knowledge and liberating ways of knowing.

The coloniality of knowledge establishes the myths that Western European knowledge is neutral and a superior truth (Quijano, 2000), that Latin American history is European history (Rodrigues, Costa et al., 2021), and that the 'other' without history is barbaric and primitive. The colonial matrix that we internalize (re)creates hierarchies in order to benefit Eurocentric spaces and cultures through inferiorization that racializes, objectifies, animalizes, subordinates, and exterminates-appropriates the material bases of the culture and memory of colonized peoples (Shohat & Stam, 2006).

The coloniality of knowledge materializes, therefore, in a geo-body-politics that transforms ignorance and imperial discourses into valid 'knowledge' through formal curricula (Castro-Gómez, 2007) from a modernizing and

civilizing march (since the 18th century) in which non-natural borders created a 'geo-graphic and body-graphic division' associating specific places with barbarians and primitives. Regarding geographic and political origins and representations, bodies and their corresponding races, colors, ethnic traces, gender representations, and religions were classified and assigned a particular place in the geo-body-political hierarchy (Mignolo & Tlostanova, 2006). In sum, coloniality involves the denial or inferiorization of local/original cultures and knowledge present in decolonizing-recolonizing practices of local academic elites provided with practices transformed into theories (Jammulamadaka et al., 2021).

Through the complex dynamics of sociogenic self-rejection that constitute the expansion dynamics of Eurocentric capitalism, the colonized southern that tries to decolonize promotes recolonization by internalizing the northern colonizer's binarisms, values, and knowledge. Our self-critical decolonial argument and our reflective action-research proposal embrace Tuck and Yang (2012) critique, which understands curriculum decolonization as a "problematic attempt to reconcile the colonist's guilt and complicity" (p. 1) that maintains and expands structural and structuring dynamics of external and internal domination. We recognize that when privileged members of the Third World declare a break with the First World through narratives of decolonization, "the rhythms of colonization are boringly repeated with the consolidation of recognizable styles [by the First World]" (Spivak, 2004a, p. 61).

Decolonization and recolonization

Our decolonizing practices are recolonizing since we live in colonial states (and universities) "dominated and controlled by the sons of Spanish, Portuguese, and British in the Americas who keep existing racial hierarchies intact" (Figueiredo & Grosfoguel, 2010, p. 225). Theoretical or intellectual decolonization driven by capitalist institutions of the Global North subordinates southern praxis reflexivity and erases decolonial self-criticism (Jammulamadaka et al., 2021) by reproducing recolonization structures that we internalize and try to refute (Faria et al., 2021).

Academics from elite institutions like us mobilize necessarily problematic hybridities. We recolonize by trying to decolonize with Southern theories that mirror Northern theories provided by the matrix of coloniality. Unreflectively and driven by mechanisms of accumulation via dispossession — which historically guarantee privileges to the few and divide and hierarchize us in the stratified (stratifier) Global South —, we reaffirm the North and South binaries and theory-practice normalized by capitalist Eurocentric modernity/coloniality.

Epistemic coloniality involves the uncritical assimilation of superior knowledge that diminishes other ways of knowing and existing in hierarchical curricular processes of assimilation-submission to criteria and models originating from central countries (Guerreiro Ramos, 1996). The contested legitimacy of institutions that govern business schools through curricular universalization is based on the tradition of Western thought paved by theories that subordinate 'threatening' self-criticism. Dynamics of inferiorization of 'threatening' people — from different origins and ancestries — through curricular-theoretical universality allow Western-westernized men in the geographic North and South[5] "the epistemic privilege of defining what is true, what is reality and what is best for others" (Grosfoguel, 2016, p. 25).

The monopolization of theoretical truth in the South and North takes place through the objectification of the 'other' (Césaire, 2000) followed by the disqualification and subalternation of "other knowledge and other critical voices in the face of imperial/colonial/patriarchal projects" (Grosfoguel, 2016, p. 25). Since Columbus, we have internalized cognitive and epistemic injustice mechanisms in the name of salvation or progress to legitimize imperial-colonial-patriarchal projects via 'benevolent' universalization that conceals corresponding epistemic-curricular violence (Lugones, 2010).

The subordination of academics and curricula to the structures and institutions that reproduce universalist knowledge dates back to centuries of an 'archeology of colonialism' (Castro-Gómez, 2007) in which the language of knowledge forms a 'hubris of *punto cero'* and the scientific ideal distances itself from everyday language to be governed by the 'egopolitics' of 'non-situated' knowledge that we internalize. The theoretical-scientific truth is considered neutral because it is not particularist/essentialist, it hides the privileges of the white man and fills our southern daily life with ambivalences that recolonize (Segato, 2021).

The university traversed by universalist coloniality has been historically contested by multiple and complex southern processes of decolonization-recolonization that reproduce binaries institutionalized by the colonial matrix. Among the possibilities for promoting southern liberation, Santos (2019) highlights: "access to the university (for other students) and access to a university career (for other professors) ... relations between the university and society in general" (p. 376). The construction of decolonial curricula based on our systems of universities and capitalist schools demands rigorous self-criticism in order to avoid the mere displacement of the "abyssal line initially drawn and then erased by the epistemologies of the North" (Santos, 2019, p. 384). The abyssal line reaffirms, in the North-South context, the dehumanizing Eurocentric differentiation

between humans and non-humans that was problematized and confronted by Frantz Fanon and the condemned of the earth in the 1950s and 60s (Fanon, 1967).

Decoloniality is neither a metaphor nor synonymous with anti-racism or social justice. Decolonizing is an undertaking that goes beyond liberal discourses and theories of inclusivity, diversity, and empowerment (Tuck & Yang, 2012). While academics and students from the North understand the university as 'the last remaining utopia' (Spivak, 2004b), education committed to certain classes 'descendants of the colonial middle class' permanently operates on an 'altered normality' and expands through reconciliation projects (O'Shea, 2018) that hide and silence complex dynamics of compensation (territorial and cultural) of past violence that we internalize. For example, the Northern decolonial project expands on this dehumanizing education by mobilizing the perspective of 'human rights defenders' (Spivak, 2004b). In conditions of (im)possibility, this utopia must be 'untied from the safe harbor' of capitalist universities and the pressures of domestic and international elites so that education goes beyond formal knowledge and embraces a 'humanity of the future' under the privileged perspective of those subaltern by the civilizing catastrophe (Krenak, 2019).

Through a decolonizing-recolonizing perspective that tries to go beyond North/South and theory/practice binaries (Jammulamadaka et al., 2021), we understand that, in everyday practice marked by renewed conditions of (im)possibility, decolonizing curriculum means engaging and going beyond decolonial theorizing and radical reform ideas (from the traditional left) or the engagement of business schools with (re)conciliatory proposals (from the humanist elites). We present below our self-critical perspective of decolonization-recolonization.

Our reflective perspective of decolonization-recolonization

Engaging with reflective self-criticism in the context of the supremacist COVID-19 pandemic (Mignolo, 2020), we understand that curriculum decolonization in the South should be informed not by an elitist and predominantly essentialist Latin Americanist universalism (Dussel, 1977; 2005), but rather by a transformational perspective inspired by: (a) post-abyssal thinking (Santos, 2007; 2019), (b) theoretical border thinking (Mignolo, 2000; Mignolo & Walsh, 2018), (c) commitment to 'learning to unlearn' (Tlostanova & Mignolo, 2012), and (d) search for pluriversality (Grosfoguel, 2016).

According to decolonial theory, decoloniality involves delinking from colonial thought and engagement with subaltern possibilities of southern knowledge,

experiences, economics, and ethics (Mignolo, 2007). This implies overcoming the simplistic idea that it is possible to place ourselves outside modernity/coloniality since "nobody could abandon or ignore the deposit and sedimentation of imperial languages and categories of thought" (Mignolo & Tlostanova, 2006, p. 218). By promoting the overcoming of the simplistic idea that it is possible to place ourselves outside modernity/coloniality, epistemic disobedience means guaranteeing the epistemic right of existence of other communities, "the pluriversality and the collapse of any abstract universal presented as good for the whole humanity" (Mignolo, 2008, p. 300).

The concept of border thinking is mobilized by Latin Americanist decolonial theory to detach from universalist Eurocentrism. This proposal of self-affirmative detachment favors the place of enunciation "historically located on the frontier (interior or exterior) of the modern/colonial world system" (Mignolo, 2000, p. 85). In practice, it challenges and reaffirms the matrix of differentiation of imperial/colonial power in the formation of subjectivities "as a [essentialist] response to the violence of imperial/territorial epistemology and the rhetoric of modernity/Eurocentric globalization of salvation" (Faria, 2013, p. 284). In turn, transmodern thought, by going beyond the myth of self-generation of modernity and its ideologies — i.e., Christianity, liberalism, Marxism, conservatism, and colonialism (Ballestrin, 2013), which inform essentialist Latin Americanisms and third worldisms that we internalize (Grosfoguel, 2016) –, both dismantles and reaffirms spaces and bodies denied and subalternized by modernity, left or right (Mignolo, 2003). The context of the radicalization of colonial matrices by the supremacist pandemic allows us to recognize our decolonizing-recolonizing experiences to recover transmodern praxis-reflexive self-criticism (Faria & Hemais, 2021).

Decolonial transmodernity tries to go beyond North/South and theory/practice binarisms by promoting the recovery of Eurocentric knowledge resulting from dynamics of appropriation from the perspective of the excluded majority in the South and North (Dussel, 2013) and non-essentialist complex dialogues with epistemologies southerners (Santos, 2019). Transmodern dialogues in conditions of (im)possibility allow us to overcome epistemicides that also result from decolonial theorizations that reverse the "epistemic privilege of Western men over the knowledge produced by other political bodies and geopolitics of knowledge" (Grosfoguel, 2016, p. 25). Our transmodern engagement from the heterogeneous and decolonizing-recolonizing Global South lies not in winning North-South theoretical-dehumanizing battles but in engaging, empowering, and strengthening everyday struggles (Santos & Meneses, 2020) against the multiple faces of colonialist domination that inform the northern

curriculum decolonization project that recolonizes through the renewal of binarist dynamics that we internalize.

OUR RESEARCH METHOD

This action-research embraces a decolonizing-recolonizing perspective to focus on improving both the outside world and ourselves (Nielsen, 2016). Our reflective action-research is inserted in the context of contemporary struggles against the neoliberal/colonial system of higher education in the South and North, through investigations and heterogeneous movements that defend the maintenance and organization of democratic and decolonizing spaces, inside and outside of academia in which multiple possibilities of transgression, participation, and liberation coexist (Gayá & Brydon-Miller, 2017; Walsh et al., 2018). In this transmodern action-research under conditions of (im)possibility, one of the critical roles of the researcher "is to be active in the world with the creation of proposals for new democratic structures in society" (Tofteng & Husted, 2014, p. 232) based on the collective creation of 'free spaces' more protected from the usual constraints of power and control (Bladt & Nielsen, 2013), in which participants can engage and contribute to decolonizing practices tolerant of contradictions and ambiguities (Jammulamadaka et al., 2021).

By expressing more desire for liberation than democratization, under conditions of (im)possibility, our decolonial action-research emerges in fascist Brazil reflexively, as we experience complicity and guilt with the advance of the northern recolonizing agenda that then crosses our privileged bodies and reopens deep colonial wounds. We were facing the social/racial isolation of COVID-19 and the corresponding radicalization of state necropolitics against the life of the racialized/colonized and the planet (Faustino & Gonçalves, 2020) and against northern movements for the democratization of the corporatized university (Hunter & Power, 2019). We were encouraged by the 'wretched of the earth' and also excluded by ourselves from academic-capitalist debates about what decoloniality is and what is action-research, which resurfaced in solidarity in conditions of (im)possibility (Gibson, 2021). We shared WhatsApp messages with each other and with members of our respective academic networks about our indignation at the advance of the northern agenda. Two of us gave up waiting for a consensus on how to make action-research as participatory as possible, while one of us spoke in public about experiences of guilt, complicity, and recolonization, until then only discussed in our private conversations, in public academic webinars on decolonization in management and accounting.

While one of us argued that this was the time to radically recover participatory action-research (Silva, Sauerbronn et al., 2022) to dismantle our compulsion to write decolonial articles in English for publication in northern elitist journals, two of us constructed a document composed of open-ended, self-classifying questions. This construction has been accelerated by growing anger and guilt generated by our complicity with a Northern agenda that expands dehumanizing privileges maintained by (northern and southern) epistemologies of ignorance. The document was collectively critiqued and reconstructed under a transmodern perspective of imperfection, imprecision, and incompleteness. Our heterogeneous privileged-oppressed experiences in decolonizing-recolonizing projects in the North and South and a regenerating sense of urgency that moved and united us prevailed over decolonial academic thoughts that subordinate transformational praxis. We intended to carry out a participatory action-research project led by a group of six-eight scholars as participants in different Brazilian regions and then expand from these clusters. Our actions-reflections engaged with the 'other' that subsists and reappears in conditions of (im)possibility prevailed over the senses of academic superiority that we internalize and that hierarchizes and dehumanizes us. The sense of urgency to investigate reality to transform it and to transform reality to investigate it collectively crossed our bodies and prevailed (Fals-Borda, 1979). Because of the personal dramas and institutional risks experienced by colleagues engaged with the decolonial issue in the context of the supremacist pandemic, we concluded that during the decolonial doing, we would decide how to investigate appropriately and that the core researchers would emerge from participatory action-research actions that do not necessarily constitute comfortable experiences (Fine & Torre, 2021).

We mobilized our contact networks, and through pluriversal intentionality, we arrived at a 'profile' of questionable and provisional identifications. The group of southern respondents/co-producers spread across the national territory is composed of cisgender men (50%), cisgender women (44.5%), and non-binary people (5.5%). There is a predominance of heterosexuals (66.7%), all of Brazilian nationality, and with a maximum doctorate degree (72.2%). Regarding the racial profile, 42.9% of the respondents identified themselves as brown, 42.9% as white, and 14.3% as black. This picture reflects the predominant standard of the Brazilian academy of which we are constituents.

As co-producers of this imperfect action-research, we perceive ourselves as privileged decolonial-critical researchers who work professionally in one public university, one Brazilian private university, and one international private university. Regarding race in the country of racial democracy and benevolent colonialism (Gonzalez, 1988; Moura, 2020), we perceive ourselves as brown; as for gender, we are one cisgender woman, and two cisgender men, one gay. It should be noted that, currently, while we are writing the final version of this document, we are academic doctors; when we started the research, one of us was a doctoral student and engaged the world and research through a subordinated positionality that the other two more privileged ones prioritized as a constituent of the decolonizing praxis marked by contradictions and ambiguities.

We adopted a Eurocentric intersubjective approach in the analysis (i.e., between privileged bodies) compatible with the recolonizing face of that first moment and with the intrasubjective self-criticism of our colonized/colonizing subjectivities. Through decolonizing/recolonizing practices, our reflection focused on how and why "interrelations emerge and change in a dialectical relationship between ourselves, others, and our context" (Cunliffe, 2011, p. 654). Through this type of reflection, we analyzed the participants' expressions in search of consensus and dissent while co-producing more homogenizing meanings through provisional, imperfect, and imprecise interpretations from a heterogeneous body of mobilizations restricted by the research itself (Geiger, 2009).

CRITICAL REFLECTIONS, SITUATED PRACTICES, AND TRANSIENT CO-PRODUCTIONS

Our situated critical reflections are structured around two dimensions. First, we reflect with the co-producers of the research about the (de)colonial problem in teaching management and accounting in Brazil. Then, we problematized with the participants about the reflections on the (de)colonial praxis.

The (de)colonial problem in education

Based on self-criticism of the production/circulation of knowledge in formal education, we encourage reflection on the problem of (de)coloniality and, more specifically, on which voices remain silenced. Participants identified different actors, including the academy itself, teachers and students, and the capitalist elite, when questioning how systematic (mis)education is perpetuated.

> "For two audiences: professors from non-hegemonic contexts, who adopt such books as if they were the only way to teach management, in a way that they reproduce knowledge from hegemonic contexts; university students, so that they align their views on

7

management to those predetermined as being the only correct ones" (Participant 5).

"I think there is too much generalization on this issue. I perceive that, especially in management, literature is segmented. There are 'cutting-edge' institutions that form the technical staff of the high bourgeoisie, and that produce/use materials aimed at this public. However, there is also a large number of students trained to occupy medium and low-level positions" (Participant 17).

The dominant knowledge (re)produced in management and accounting serves the imperial instrumentality of the neoliberal market that institutionalizes and hierarchizes producers, intermediaries, and recipients in a national matrix of coloniality. The colonial inferiority we internalize is mediated by privileged individuals (faculty, students, and managers) who constitute a stratifying system of business and accounting schools. Unlike the northern agenda and the dominant southern literature, these reflections that emerge in the context of the multi-pandemic highlight the simultaneity of external and internal colonialism. Reflections encouraged by this action-research bring to light the roles of *criollo* intellectuals in the local reproduction and reconfiguration of *punto cero* arrogance: as professional scholars, we mobilize elitism/racism/sexism/classism in intentional and structural terms generated by the colonial matrix to occupy local positionalities of privilege (Castro-Gómez, 2007).

This southern matrix of oppressions can re-differentiate teachers and institutions through a 'classist' hierarchy in spaces of power and privilege (Barros et al., 2018). The 'reproductive' capacity of knowledge in the North and the 'questioning' capacity in the South are challenged by reflections on the positionality of teaching institutions in the context of academic capitalism that hierarchizes and divides us and the imperative of training resources to the continuity of the stratifying forces of the market (Homero, 2021). According to their respective positionalities within the colonial matrix, local agents act as more or less (a)critical reproducers (intentionally or not) of the neoliberal agenda supported by northern neo-imperial designs that operate nationally and internationally (Mendes et al., 2020).

These reflections made us question more critically: Could these spaces be occupied by a distinct project (including the southern decolonial) regardless of who it is intended for and where and by whom it is carried out? To what extent do we act as hierarchically self-organized recolonizing accomplices of capitalist projects of elitist decolonization for and by the privileged?

Such reflections are necessary for decolonization-recolonization projects under conditions of (im)possibility that attempt to move beyond binaries such as representations of 'southern menace' and 'southern purism.' In the context of enduring and silenced internal colonialism in Brazil, partially silenced by the dominant decolonial agenda (Bertero et al., 2013), these reflections suggest that there is a potential for transmodern engagement with the northern project of curriculum reform to deform it through collective everyday practices in the South and North marked by differentiations, contradictions, and ambiguities. In this action-research, the resurgence of cross-border thought-praxis (Faria, 2013) allows different types of agents (engaged with and disengaged from diverse dominant agendas) to remember/develop multiple forms of (self-)organization (through silenced voices that report and reorganize themselves) and socioeconomic dynamics on the margins of significant agendas and counter-agendas nurtured and stratified by global capitalism that decolonizes to recolonize (Jammulamadaka et al., 2021).

When we reflect on the occupation of spaces and other forms/voices, we question the silences and absences in formal management and accounting curricula. We share the voices/bodies' expressions of concern of non-hegemonic groups repeatedly subjugated by auto-reproducible processes of curricular dehumanization.

"The voices of (poor) workers are often absent from accounting textbooks. Considering that blacks and indigenous people are mostly in the lower classes, they are mostly silenced" (Participant 15).

"The poor, black people, women, and all other minorities who are not heard and not spoken about too often. The alternative practices of organization and management ... in most for-profit HEIs (high education institutions), there is possibly a great silencing of any (dissonant) thought, also because professors have to unfold in dozens of class hours without having time made available to reflect on their knowledge and practices. Students might even better use teaching that spoke of local realities and not just reproduced 'global cases'" (Participant 2).

Such silencing is related to multiple, intersectional dynamics of epistemicide imposed by the coloniality of knowledge (Santos, 2019). We share the desire to recover the centrality of silenced subjects and to dismantle this colonial/racial/patriarchal matrix of epistemicides. Management and accounting fields comprise individuals and subjectivities that were/are/continue to be neglected and oppressed but not defeated.

Reflections embody cross-border attempts to recover voices that have been and continue to be

eradicated, neglected, and appropriated by theorizing and agendas of the capitalist academy that reconfigure internal colonialisms and their multiple oppressions. Participants silenced by a theoretical-abstract criticism want to avoid silencing students' 'dissonant' thoughts and critical consciences about the monopoly of Western white men in management and accounting. These reflections reaffirm the relevance of a decolonizing-recolonizing project from an affective-collective perspective that is necessarily reflexive, intersectional, and unfinished.

Aiming to deepen the discussion about the (re) production of coloniality in teaching management and accounting, participants pointed out the main concepts and models that reproduce this matrix of coloniality. Two dimensions are highlighted: theories of the Global North and neoliberal capitalism on a global scale.

"I believe that mainstream accounting research is subservient to the commercial interests of the accounting profession ... in turn, historically it was constituted as an auxiliary of capital, acting in favor of the interests of the bourgeoisie. Thus, there is a reification of private ownership of the means of production, of the separation between conception and execution of work, in short, of all the pillars of the capitalist mode of production. In the case of Brazil, I also perceive an exacerbated virality in the accounting academic community, which I understand to be due to the symbolic domain exercised in the field by FEA/USP. EAC/ FEA/USP professors maintain close links with the financial and capital markets, whose 'Americanism' is even more pronounced than the industrial or agrarian bourgeoisie. There is a constant emulation of the US context, with an infinity of research on the capital market, 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 classes. It works on the mystique that there is no nepotism or favoritism and that there are no privileges. It brings a discourse that maintains an enormous inequality and to which students generally have great resistance" (Participant 8).

The hegemonic center of internal colonialism mobilizes projects of colonialism and hyper-colonialism. This hierarchical matrix mobilizes dynamics of internal differentiation supported by structures of solidarity that allow decolonial thoughts to be dispossessed and mobilized by privileged academics to decolonize hypercoloniality. As a result, both disciplinary curricula and educational institutions feed a radical design of subordination. The reflexive problematization of intersectional epistemicides and hierarchical dynamics of accumulation via dispossession promoted by this (racist-sexist) modern-colonial epistemic matrix that we internalize in Brazil reaffirm the suggestion that decolonizing is praxis (Grosfoguel, 2016).

(De)Colonizing praxis

Participants share the recognition that management-accounting education reproduces colonialities and that decolonizing changes in such conditions of impossibility require more praxis than theorizations mobilized by the capitalist academy. For praxis mobilization of everyday decolonization-recolonization, participants highlight the use of films and alternative materials by authors from the Global South, dialogue with social movements linked to the dynamics of material reparations, and the exercise of radical listening for a dialogical education that creates spaces for insurgencies that balance our complicities.

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

"In addition to offering a course on decolonialism, I seek to bring speakers who are from non-hegemonic contexts (MST [Landless Workers Movement], for example) and who also already teach or research with decolonial practices" (Participant 5).

"I try to bring non-Euro or Anglocentric authors, non-white, women and non-heteronormative. I have been looking for practices that also challenge the performativity of such knowledge — again, not always successfully. Nevertheless, even so, searching for a more diverse curriculum, less white, less masculine, less Global North is helping me find some alternatives" (Participant 12).

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

We share the emphasis on recovering silenced voices originating from dissonant non-hegemonic contexts about white heteronormativity and the foundations of whitening financial capitalism. Depoliticized and hierarchical by the neoliberal matrix, we feel more complicit and 'swimming against the tide'; not defeated, we share the expressions of doubts, fear, and loneliness that make this collective research

embody the praxis of hopes and desires in the infra-political field of possibilities in conditions of impossibility (Lugones, 2010). In a systematic response, hegemonic groups act to maintain the status quo through recolonization projects justified by decolonial initiatives that are conveniently 'threatening' (Santos, 2019). Grosfoguel (2016) recalls that there are visible and invisible reactions and struggles in the South and North "for the expansionist recovery of the *longue durée* of modern structures of knowledge" (p. 28).

With the virtual impossibility of transformations that dismantle the master's house with the master's keys, practices focus on 'soft' decolonization via the use of other materials and languages, alternative texts, and non-academic materials that encourage everyday insurgencies and go beyond the institutionalized curricular matrix, in its colonial and decolonial aspects. For example, we miss black feminism, illustrated by Conceição Evaristo's silenced but not defeated 'writings,' in the context of the capitalist academy (Soares & Machado, 2017) and in business and management schools that are decolonizing-recolonizing.

By critically reflecting on our positionalities and complicities during this investigation-as-praxis, participants mobilize a reflective and self-improvement standard character through an interest in deepening decolonial knowledge while criticizing the Brazilian community's attitude of not knowing how to engage in radical infrapolitics clashes with the mainstream. They highlight the importance of reflecting on individual actions, but mainly on the structural dimensions that we internalize.

"As a researcher, student, and teacher, I have been studying more and more about decolonial and anti-colonial perspectives (Marxist perspective), which, initially, allows me to understand my place in the world. About the practices, in addition to the research and attempt to insert local perspectives in teaching, I observe, in the socio-political scope, which individuals and organizations have interests different from those that — I understand — should guide the reality of the Brazilian population" (Participant 3).

"I believe that, from the moment I chose to teach and research from a decolonial perspective, I also need to 'promote' the discussion. That is why I have been lecturing on decolonization in graduate and undergraduate courses. In the international context, I have been helping to advance decolonial discussions at the [conference's name], a congress 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 accounting area to adhere to critical perspectives, including the decolonial one, collective organization is necessary" (Participant 15).

"There is a still small but growing community of 'alternative' researchers — for lack of a better term. However, this community has a very 'peace and love' vibe. I often joke that it is a very PSOL crowd, while my posture is more PCO. Because of this, I have assigned myself to beat up the MBL, that is, confronting the mainstream accounting research [community]. I do this primarily through my publishing efforts, in which I seek to 'turn the tone' on my criticisms, seeking to tension the field" (Participant 17).

Participants reflect on their role in the community as related to their own theoretical development in the decolonial perspective and its multiple strands, as suggested by O'Shea (2018). Through individual development, it would be possible to reach a collective understanding simultaneously with recognizing structural limitations from a practical decolonial perspective (Mignolo & Walsh, 2018).

Other participants mention their decolonial engagement related/restricted to the organization of academic activities, lectures, and leadership of themes, courses, conferences, and articles. The reports recall the practice of academic activism in the terms proposed by Cooper and Coulson (2014), but not yet related to a decolonial programmatic agenda as discussed by Sauerbronn et al. (2021). This form of action is still necessary to open space in academic circles for silenced external audiences. We reflect on whether these practices would be aimed at curriculum decoloniality and change in the power matrix associated with higher education (South-South) or whether to ensure that the activities of decolonial researchers are recognized and accepted as academic products in their careers (still in a North-South hierarchical relationship in academia).

This reflection leads us to the last report that questions the 'alternative' community's lack of combative posture in confronting dominant knowledge. The report reveals the researchers' (not just the participant's) difficulty in sustaining/overcoming structural tensions of domination of the modern/colonial world-system. The report reveals how the violence suffered in the process of constitution/training of a researcher makes it difficult to fully exercise the proposal to disconnect from the colonial matrix (Mignolo, 2007).

We observe that these tensions are twofold: not only on the side of the imposition of North-South agendas by 'mainstream' researchers but also in the maintenance of the South-South clash between critical and 'alternative' researchers on the paths to generate other academic praxis in the fields of management and accounting, as Homero (2021) discusses. In a proposal for the decolonization of the curriculum, we understand that the difficulties of detachment from the mainstream and traditional critical emancipation provoke tensions (necessary and irreconcilable) about personal-collective development, intellectual-praxeological activism, forms of internal-external engagement with the academic community, and decolonization-recolonization dynamics.

Considering the importance of situated collective actions, we asked respondents to reflect on their role in a collective. The importance of building spaces for liberation emerges in congresses and forums for the discussion of the decolonial perspective, the strengthening of contact networks, the importance of adopting not only a decolonial discourse but also a praxis and, finally, the dialogical relationship between the collective, the structure, and the individual.

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

"Together with two colleagues, I organized a decolonial forum, inviting speakers linked to decolonial praxis to participate. Also, I was one of the organizers of [journal's name] forum, whose theme is about decolonization in [area], which will include (will be published soon) the publication of five articles about it" (Participant 5).

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

We noticed the emphasis on the agent-structure dialectic relationship, in addition to the need for an embodied and practical practice. Such a discussion resonates in the work of Paulo Freire (2016) when the author emphasizes the importance of the embodiment of the example, not just the words: "Thinking right is doing right ... There is no thinking right outside of a testimonial practice" (pp. 35-36).

We also infer that the construction of spaces in academic journals and conferences can be seen as a

subversion tactic of neoliberal productivism, concerned with 'where' and not 'about what' is published (Gendron, 2008). As the project of modernity (of the right and left) is irrecoverable, a decolonial project then becomes a "system hack [which] would involve creating spaces within the system, using its resources, where people can be educated about the violence of the system and having their desires reoriented away from it" (Andreotti et al., 2015, p. 27).

Finally, there is recognition of the importance of building and strengthening a network of people who can support each other since, in management-accounting departments, decolonial researchers are few and considered problematic. To advance the dissemination and implementation of the decolonial project, the participants presented several possibilities that reinforce the importance of developing the place of listening, transcending the university's walls, aiming at a dialogical relationship with knowledge from other social groups, and adopting national references.

"The university's agenda leaves the campus for its 'surroundings'" (Participant 1).

"Provocation of interdisciplinary practices, listening to narratives of absent and silenced individuals in their formative process. Understand, from this, the violence experienced by them; practical institutional and organizational challenges" (Participant 18).

"I believe listening to the other is fundamental, as well as the courage to change. In a practical way, I suggest introducing local classics like Guerreiro Ramos. I believe we have to recover these names" (Participant 8).

In the first report, there is a recognition of other ecologies of knowledge (Santos, 2019) involving communities outside the universities. Southern epistemologies recognize the knowledge constituted at the university while "integrating other knowledge and practices of creation and transmission [aimed at] social practices of resistance and struggle against domination" (Santos, 2019, p. 349). The importance of occupying colonized spaces concerning individuals is recognized not to reproduce social hierarchy and violence (Santos, 2019). The importance of the founding ethics of a critical and progressive pedagogy emerges (Freire, 2016). In this sense, the importance of introducing local authors as a fight against epistemicide is also highlighted.

Finally, we asked participants to reflect on obstacles to decolonial projects at universities and business schools in the Global South. Participants highlighted the colonial structure, neoliberal interests, the current training model

that places business schools to train market-oriented workers, and professors' persistence in facing these barriers.

> "The low incentive for faculty qualification and the scorched earth environment of for-profit private 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 may seem impossible. In elite schools, [the barrier] maybe [is] the race to participate in rankings ..." (Participant 2).

> "The imperative of internationalization (or submission to a project of subordination) already inhibits and/or prevents some decolonial possibilities. I have already suffered an attempt at censorship by an HEI leader because 'talking about LGBTQI+ workers is not administration'" (Participant 12).

We observe the questioning of the totalitarian and neoliberal structure in which business schools and, consequently, we academics are inserted. This structure resignifies teaching work and the very meaning given to university education. It is also observed simultaneously in teacher precariousness and neoliberal academic performativity. Such precariousness results in overcrowded classrooms with low investment in initial and continuous training and teachers becoming ill due to the demanding increasingly longer and less paid workdays (Gemelli et al., 2020). We also highlight the construction of the student-client figure, reconfiguring the educator-student relationship, given that "the teacher changes from a professional willing to teach, to help students to develop, to someone who is there to disrupt a commercial operation" (Lima & Araújo, 2019, p. 72). The processes of ranking and internationalization of universities and the institutionalization of neoliberal academic performativity based on publishing large amounts in a short time (Gendron, 2008) erode teaching autonomy and dehumanize us (Gemelli et al., 2020).

Finally, there are the movements of resistance and transience despite the feeling of 'swimming against the tide' and being called 'the department bore.' The reports highlight the importance of the teacher in unfinished projects of decolonization of teaching in conditions of (im)possibility: "Our teaching can allow us to imagine other ways of existing and interacting. By rethinking our curricula, we can rethink and reshape our work in ways that supplant colonial models of exploitation and appropriation" (O'Shea, 2018, p. 759).

CONCLUSIVE CONSIDERATIONS

The present work aimed to understand how academics in Brazil perceive and deal with the northern agenda of curriculum decolonization in management and accounting in the context of COVID-19. We recovered the self-critical discussion about reproducing the colonial matrix of power in universities due to long-term dynamics beyond North/South and theory/practice binaries in business schools.

The knowledge co-produced by 21 participants in this reflective action-research during the most critical moments of the COVID-19 pandemic (between May and August 2021) and the corresponding radicalization of the colonial matrix in Brazil focused on improving the outside world and ourselves (Nielsen, 2016) and in the transformation of the multi-oppressor colonial matrix (Fals-Borda & Rahman, 1991). This knowledge reveals important intersubjective aspects related to transitory dynamics of decolonization-recolonization that occur in bodies, contexts, and situated spaces of practices. Going beyond the northern agenda — which denies the recolonizing face that constitutes modernity and the southern agenda that prescribes decolonial detachment without recolonization —, the transitory knowledge co-produced here points to (a) a constant quest to externalize the impacts of the colonial matrix of power in their daily practices, permeated by clashes, doubts, and suffering; (b) cross-border thinking that navigates between (and reflects on) traditional and alternative forms of teaching and research, while undertaking initiatives to recover local intellectuals and other knowledge; (c) care in recovering silenced voices and groups, even if in a modest way or permeated with doubts; (d) totalizing tensions (both mainstream and critical) when facing the colonial matrix of power in university spaces; and (e) disengagement and search for the formation of networks with other researchers and the opening of spaces to circulate and co-construct pluriversal knowledge. The survey results are summarized in Table 1.

Our study reveals that curriculum decolonization initiatives in the South are permeated by difficulties for detachment that provoke tensions on the constitution of the personal/collective being, the realization of intellectual/praxeological activism, creation of forms of internal/external engagement to the academic environment, transcending competitive/solidarity academic action model; construction of knowledge in extractive/non-extractivist ways; and materialization of pluriversal knowledge in academic/non-academic products.

Table 1. Co-produced transitory knowledge.

Decoloniality in Education	Decolonizing Praxis	Decoloniality of Being and Knowing
Management and accounting teaching aimed at meeting the instrumentality required by the 'market.' • Maintenance and guarantee of the legitimacy of business schools in the monopoly of knowledge.	Practices allied to decolonial teaching (as an educator): • Use of local film, materials, and alternative dynamics. • Inclusion of authors from the global south in disciplines. • Dialogue with social movements. • Local/focal listening exercises to enable dialogic education. Decolonial education projects involve the recovery of silenced voices (including theorists) originating from non-hegemonic and non-Euro-American contexts.	To be a decolonial academic is to embrace transmodernity, considering that decolonization begins in the human mind. Becoming aware of power dynamics, racialized social hierarchies, and efforts to recognize alternative knowledge in the face of hegemonic knowledge. Recognizing struggles inherent to internal colonialisms (and decolonize-recolonize dynamics) as constitutive dimensions in the academic field.
Scholars' agency to do differently is hierarchical regarding gender and race. • Limit the potential to challenge positionalities in spaces of power (including in the teacher-student relationship).	Progress in the dissemination and implementation of decolonial ideals. • Listening. • Transcending the university walls. • Recognizing knowledge outside the university.	Macrostructural and institutional obstacles point to subtle forms of liberation from the colonial power matrix in the context of business schools.
Participants point out silences and absences. • Eradicated and neglected voices. • Dialogic pedagogy as opposed to methods focused on organizational problems.	Barriers to the implementation of decolonial ideals. • Colonial macrostructure/infrastructure. • Neoliberal interests. • Mode of operation of business schools. • Persistence of censors among our peers and institutions.	Gradual decolonization processes become the basis of academic professional identity. Subjects re-situate themselves in front of their peers (to a greater or lesser extent) and seek to transform dynamics into habitable spaces.

Note. Developed by the authors.

Therefore, we reinforce the need for an adequate positioning (not of convincing or conversion) of decolonial possibilities with critical researchers in management and accounting, placing them beyond the humanist projects of the traditional left or predominantly reconciling and recolonizing projects. We also point out the need for decolonial researchers to continue to challenge the legitimacy of the North's knowledge monopoly, which makes certain concepts, educational institutions, and forms of knowledge validation unquestionable, which are associated with epistemicides promoted by the (racist/sexist) modernist-colonial epistemic structure that is reproduced in the field of management and accounting in Brazil and elsewhere (Teixeira et al., 2021).

Thus, the praxistic perspective adopted in the study recognizes internal colonialisms and accommodation processes, revealing that decolonial praxis is action-reaction in continuous movement and that it occurs in bodies and minds that exude collective self-discovery in cross-border processes. Thus, the present article is a modest contribution that problematizes the continuous effort of specific individuals and groups in decolonial projects and, at the same time, recognizes that there is no 'decolonial solution' (from the North or/in the South) that is sufficient to eliminate colonialisms, binarisms, and hierarchies, despite being concrete paths already pursued by local peers and that serve as a light for us.

On the side of both the programmatic engagement and the development of materials with new knowledge (Silva, Sauerbronn et al., 2022), we believe that the potential for participatory action-research actions to emerge and re-emerge ways of knowing that were silenced in/by business schools and in/by organizational spaces is significant.

Engaged with a decolonizing-recolonizing perspective, we agree that decoloniality in teaching at business schools is not a point of arrival but a significant starting point for:

"Moving from the center of the world, interrupting our desires to look, feel, and do good; exposing the source and connections between our fears, desires, and denials; letting go of our fantasies of certainty, comfort, security, and control; recognizing and

affirming (rather than denying) that we are already enmeshed, vulnerable, open, not complete, more and less than ourselves; and reaching the limit of our knowledge and being — and jumping with our eyes closed" (Andreotti et al., 2015, p. 36).

As we write the final part of this academic document, our tentative interpretations are being discussed with the action-research co-producers and other academics and non-academics engaged with decolonial projects not sufficiently embraced in this incomplete and imprecise work. As we write this manuscript and share our questionable contribution, we organize subsequent practices and products that challenge unfair privileges and institutions (Fine & Torre, 2021), which we see as possibilities beyond the emerging northern curriculum agenda of recovering the decolonizing-recolonizing praxis. We hope that this unfinished and imperfect project of co-production and sharing translated in this document will encourage all of us to challenge the renewal of colonial matrices of privileges that we internalize and recover the 'strategic,' collective, and rehumanizing revaluation of the 'threatening' southern praxis in its multiple expressions that we help to forget and deny.

Finally, we share the remaining questions in search of more precise questions and propositions: How to decolonize through the neoliberal university and privileged bodies that recolonize? How to decolonize popular forces through recovery from the counterrevolutionary university that mobilizes epistemicides? These and other questions point to decolonial paths and possibilities from a pluriversal perspective, inside and outside business schools in the South and the North, based on this unfinished, imprecise, and imperfect praxistic decolonizing-recolonizing project.

NOTES

1. Accumulation by dispossession is a concept developed by David Harvey (2005) when revisiting the Marxist accumulation theory. The concept incorporates current practices of intense expropriation related to recurrent accumulation strategies dependent on an imperialist geographical expansion within world capitalism throughout the 20th and 19th centuries. Accordingly, studying the historical geography of capitalism's imperial expansion may reveal the uneven development of the accumulation processes and externalization of capitalism's internal contradictions to vulnerable spaces (in the margins) under neoliberalism. Dispossession and the "violent appropriation of pre-existing non-capitalist modes of production was not confined to Europe but extended worldwide through the violent domination of peoples

beyond the original borders of capitalism" (Scotelaro et al., 2018, p. 165).

2. The colonial power matrix is supported by four interrelated domains — economics, authority, knowledge and subjectivity, gender and sexuality — underpinning the Western civilization's racialization and patriarchy concerning theology, philosophy, and secular science. Through the colonial matrix of power, means of controlling authority, subjectivity control, and labour control are founded in the composite of modernity-coloniality (Quijano, 2000).

3. The term 'post-colonial' is used to designate the period after World War II in which the process of liberation and formal independence of a specific colonized country from the other controlling country began to occur. In other words, the break in the formal colonial bond between the states is recognized. However, after a few decades, the continuing effects of cultural and social imperialism on that context are debated/recognized (Ashcroft et al., 2005).

4. To classify southern theories as 'anti-Western essentialisms' means categorizing and homogenizing a group of thinkers as if all theorists had a common core of (anti-Western) criticism with superficial properties. The essentialization of the episteme of the South would be a process of categorization based on the belief in the existence of similar and immutable attributes, making them an entity formed by members moving in a single direction. This classification would standardize different epistemes, diminish the relevance of the heterogeneity of thought, and erase the nuances of the various critiques of Western modernity. In this process of essentializing only the South, any critique from the North (which has not been essentialized) would be valued as superior, giving them more space to defend partial reforms that accommodate the interests of their elites.

5. Westernization is the process of merging notions of the West and modernization around the world. Non-Western societies (including Latin America) "lack the elements of Western culture and, by incorporating them, move toward development and progress." The westernization process involves choosing to: accept modernization and westernization; not to react and reject both; or accept and be dazzled by modernity. In this colonization of the imaginary, to "achieve prosperity and power it is necessary to resemble the West." However, in the process of westernization in/of Latin America "there is no interest in integrating it with Western civilization but maintaining the relationship between colonizer and colonized" (Silva, 2018, passim).

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