

# **SOUTHERN REFLECTIONS ON MANAGEMENT AND ACCOUNTING CURRICULUM DECOLONIALITY**

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## **DESCRIPTION**

In this paper we reflect upon the curriculum decoloniality in the Brazilian business school context. In this sense, we believe that the submission is adequate for the “Sub-theme 13: Engaging with Decolonial Thinking: Pedagogic and Classroom Perspectives” since the sub-theme proposal is to reflect upon decoloniality and pedagogical perspectives.

## **ABSTRACT**

The practical and theoretical challenging of the colonial question (racial, gender and class) for the promotion of socio-epistemic justice and organisations and society re-humanisation through decolonial thinking has been promoted mainly by non-white bodies from the Global South, in the geographical North and South. This picture has changed radically after the murder of George Floyd in the US during the COVID-19 pandemic and anti-blackness radicalisation of inequalities, injustice, and discriminations on a global scale (Bell, Berry, Leopold & Nkomo, 2021).

The leading Global North institutions in management and accounting propose Southern decolonial agendas through reformist curricula and universities decolonisation in a context of radicalising recolonisation dynamics led by the rising global far-right (Santos, 2019). While promoting and practising decolonisation of management and accounting from the perspective of the ‘other’ becomes a priority, the main decolonial projects are led by the imperial neoliberal university system and its business schools in the Global North marked by intersectional decolonisation-recolonisation dynamics (Dar et al., 2021; Jammalumadaka et al., 2021).

From a non-essentialist Southern perspective, we critique the Northern-led curriculum decolonisation agenda by recognising that decolonisation is not an academic discourse/theory (Cusicanqui, 2020) or a universalist metaphor (Tuck and Yang, 2012); nor can it be synonymous with racist antiracism or reformist social justice that enable the continuation of a dehumanising system. Decolonising is a broader collective and praxeological enterprise than theories of inclusivity and empowerment that reaffirm the Northern whitewashing university as ‘the last remaining utopia’ for both teachers and students (Spivak, 2004, pp. 254-256). Our northern curriculum decolonisation agenda critique is to recognise that education – committed to certain classes ‘descended from the colonial middle class’ – operates permanently on a ‘changed normality’ and expands on

a reconciliatory project (O'Shea, 2018) pointed at projects of territorial and cultural compensation for past violence, through ways that are almost always financialised.

Dynamics of coloniality in Latin America (Ibarra-Colado, 2006; Faria et al., 2010) with an elitist-whitening protagonism and dynamics of valuing the foreign supported by Southern elites (Alcadipani & Caldas, 2012) constitutes the Brazilian business schools. Initiated in the first half of the twentieth century by North Atlantic Americanist missions (Fisher, 1985) in multiple local/regional contexts (Barros, Alcadipani & Bertero, 2018; Alcadipani & Bertero, 2012), this post-war process helped normalise the region whitewashing dynamics of underdevelopment contested by 'darker' Southern populations in the North and South (Prasad, 2008). The radical imposition of influential authors from 'White America' at the expense of Southern authors in Brazil (Abdalla & Faria, 2017) helped contain transmodern dialogues based on praxis dynamics of subversive complicity inside outside the university (see Wanderley & Faria, 2012).

A contested "complicity of the management/administration field" [and accounting] in building and sustaining a whitewashing "capitalist hypermodernity" contrary to the majority on a global scale is reproduced in the geographical South (Faria, Abdalla & Guedes, 2021, p. 544). Such imposition reinforces a white Eurocentric history and the masculinist North/South colonial difference through the radical expansion of the coloniality matrix of power and knowledge (Quijano, 2007). Transnational capital, local elites, and Euro-American and 'inclusive' mechanisms of epistemic coloniality (Castro Gomes, 2006) plus epistemic racism (Grosfoguel, 2008) sustains this process, particularly in management (Ibarra-Colado, 2006; 2010) and accounting (Mendes, Fonseca & Sauerbronn, 2020; Sauerbronn, Ayres, Silva & Lourenço, 2021).

Coloniality and decoloniality are academic concepts that materialise renewed dynamics in management and accounting higher education in global racial capitalism (Cooke, 2003). In practice, dynamics of coloniality/recoloniality occur both through the reproduction of formal curricula and teaching materials (Mendes, Fonseca & Sauerbronn, 2020) and through academic decolonial theories/discourses that acknowledge the racial dimension of colonial difference but reproduce and ignore enduring traces of masculinist whitening in the South and North (Faria, Abdalla & Guedes, 2021).

There is ambivalence in the racialised subjects' denial of the local/original culture and knowledge value, constituting a "genealogical self-rejection" (Shohat & Stam 2006 p.48). Hybridisms emerge in racialised power relations, and elites promote "cultural dependency in the Brazilian intellectual tradition and the transfer of managerial technology between countries of the centre and the periphery when they problematise the use of theories produced in the Global North and seek references that value a look from the Global South" (Rosa & Alcadipani, 2013, p. 186).

As such, the credentialism of imperial whiteness embraced by the neoliberal capitalist university reinforces this matrix on a global scale through a dominant belief and value system that reproduces a specific social worldview (Chabrak & Craig, 2013; Graham, 2013). Longstanding dynamics of North-South appropriation of epistemes and materialities that we reproduce in the geographical North and South (Faria & Hemais, 2021) allow decolonised curricula in the North (and South) to reaffirm the problem where problems and the voices of groups that are not in this powerful position of investing in a corporation are made absent and silenced" (Alawattage et al., 2021, p. 230).

We interrogate the possibility that coloniality of global racial capitalism informs/conforms/deforms teaching in general (Calderon, 2014) and academic curriculum decolonisation projects in the North (Banerjee et al., 2020) based on appropriation-containment dynamics of Southern theories-concepts (Cusicanqui, 2020). We do this by adopting a praxeological perspective that considers the whitewashing

radicalisation of North-South mechanisms of decolonisation-recolonisation that we challenge and reproduce daily (Jammulamadaka et al., 2021). In this sense, we aim to understand how the community of academics in Brazil, who have readings from the Latin American decolonial perspective or other origins, perceive the dominant proposal for decolonialisation of the curriculum in teaching and research in accounting and management.

Recognising the importance and the challenges of conducting decolonial academic research of a non-extractivist nature that challenges and reproduces decolonisation-recolonisation dynamics (i.e., running the praxis-political risk of not being a decolonial ‘purism’), we invited some researchers to describe in writing their perceptions, reflections, and desires. In this first stage of a more comprehensive research project, we forwarded a virtual link to a structured questionnaire composed of closed questions for self-identification and open questions related to the central theme of the study.

Our methodological path goes beyond the theoretical conceptualisation of coloniality proposed by Quijano (2000) through a praxis perspective (Mignolo & Walsh, 2018) concerning the need to surpass individual and collective subjectivities. It moves through the contemplation of unfixed intersubjectivities related to the praxis dimensions of curriculum decolonisation imposed on and imagined by Brazilian researchers who mobilises historical-corporeal dynamics of decolonisation-recolonisation in business and accounting schools (Jammalumadaka et al., 2021).

We approach these reflections from a decolonial perspective that challenges and reproduces dimensions of academic coloniality to problematise the northern project of curriculum decolonisation and contributions allowing us to advance our understandings and possibilities of co-constructing decolonial agendas in spaces of epistemic-cosmological transformation inside and outside universities in the Global South. We co-produced the knowledge with 18 participants in August/2021, revealing important intersubjectivity aspects related to the (de)colonisation-(re)colonisation dynamics that occur in bodies, contexts, and performance spaces.

The discussions point to experiences related to decoloniality since the researchers: (i) report a constant search in externalising the impacts of the colonial matrix of power in their daily practices, permeated with clashes, doubts and sufferings; (ii) in terms of cross-border thinking, navigate between [and reflect on] traditional and alternative forms of teaching and research, while undertaking initiatives to recover local intellectuals and other pieces of knowledge; (iii) they practice epistemic mingling by being careful to recover silenced voices and groups, even if in a still modest or doubtful way; (iv) they reveal totalising tensions (both mainstream and critical) by facing the normalisation and institution of the colonial matrix of power in university spaces; (v) in terms of disengagement, they reveal the search for networking with other researchers and the opening of new spaces to circulate/co-construct pluriversal knowledge. Therefore, under the contribution of Latin American decolonial authors, including Paulo Freire (2016; 2017), it was possible to understand the ongoing tensions and the initiatives of resistance and transformation that point to the reconstruction of a pedagogy of autonomy and hope in the South.

We hope that this article will contribute to paving the way for a decolonial transformational education in management and accounting from Brazil that goes beyond the northern curriculum reform agenda marked by decolonisation-recolonisation dynamics led by the contested politics Eurocentric, predominantly white liberal university system and its business schools. The co-produced knowledge points to the potential of building a collective initiative, engaged in decolonial praxis, which recognises the modes

of knowledge that transit in collective spaces and allows initiatives of re-existence through the articulation of intellectual, political, and ethical projects, inside and outside universities, associated with social movements.

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