

Theoretical Essay

Decolonial Studies, Non-Extractive Methods, and Participatory Action Research in Accounting



Estudos Decoloniais, Métodos Não Extrativistas e Pesquisa-Ação Participativa em Contabilidade

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ABSTRACT

Objective: this paper discusses how accounting supports financial capitalism in the Global South through neocolonialist languages and practices, aiming to put forth a decolonial agenda based on non-extractive methodologies to recover alternative knowledge and (re)build new ones. **Method:** we revisited critical accounting literature, connecting it to decolonial epistemology. We described the assumptions behind different non-extractive methods and contrasted participatory action research (PAR) with different approaches to knowledge production and consumption. We also outlined some PAR operational strategies, discussed action research in management and accounting studies, and examined the potential for a participatory accounting agenda. **Results:** non-extractive methods can respect and value different worldviews in each social phenomenon. This points to non-traditional and emancipatory research alternatives to produce a new *sentipensante* in accounting to decolonize knowledge, bodies, and minds. **Conclusions:** this paper presents PAR as allowing (re)existence of different worldviews by recognizing its ability to recover and rebuild knowledge 'with' participants. PAR supports programmatic engagement with subalternized voices to coproduce pluriversality in accounting — instead of reproducing universalisms — and bolsters academics and practitioners to transcend Western modernity.

Keywords: accounting; decoloniality; non-extractive methods; participatory action research.

RESUMO

Objetivo: o artigo discute como a contabilidade apoia o capitalismo financeiro no Sul Global por meio de linguagens e práticas neocolonialistas, com o objetivo de propor uma agenda decolonial baseada em metodologias não extrativistas para recuperar conhecimentos alternativos e (re)construir novos. **Método:** revisitamos a literatura contábil crítica, conectando-a à epistemologia decolonial. Portanto, descrevemos os pressupostos por trás de diferentes métodos não extrativos, e contrastamos a pesquisa-ação participativa (PAR) com diferentes abordagens de produção e consumo de conhecimento. Também foram delineadas algumas estratégias operacionais da PAR, discutindo pesquisa-ação em estudos de gestão e contabilidade e o potencial para uma agenda participativa em contabilidade. **Resultados:** os resultados evidenciam métodos não extrativistas para respeitar e valorizar diferentes visões de mundo em um determinado fenômeno social. Assim, são apontadas alternativas de pesquisa não tradicionais e emancipatórias para produzir um novo "sentipensante" na contabilidade para descolonizar saberes, corpos e mentes. **Conclusões:** este artigo apresenta a PAR como permitindo a (re)existência de diferentes visões de mundo ao reconhecer sua capacidade de recuperar e reconstruir o conhecimento "com" os participantes. Assim, o método apoia o engajamento programático com vozes subalternizadas para coproduzir a pluriversalidade na contabilidade em vez de reproduzir universalismos e para apoiar acadêmicos e profissionais para transcender a modernidade ocidental.

Palavras-chave: contabilidade; decolonialidade; método não extrativista; pesquisa-ação participativa.

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INTRODUCTION

As an applied social science, accounting controls and captures the economic order's measurement, based on global financial capitalist models, to transmit information to its internal and external users (Chiapello, 2017). Based on financialized and non-neutral rationality (Cooper, 2015; Godowski, Nègre, & Verdier, 2020; Oakes & Oakes, 2016), accounting is an integral and fundamental part of capitalism, with colonialist features that support a specific global political economy (Godowski et al., 2020; Hussain, Liu, & Miller, 2020).

Accounting has a colonialist trajectory reflected in thematic and methodological choices of mainstream research, regarded as neutral due to its predominantly neoclassical economics and quantitative methods (Gendron & Baker, 2005; Malsch, Gendron, & Grazzini, 2011). In Brazil, qualitative research in accounting is mostly functionalist and restricted to traditional methods, such as case studies and documentary research (Pereira, Constantino, Sauerbronn, & Macedo, 2019; Santos, 2019). Even in management accounting — considered the most open to other approaches —, 56% of dissertation research is still functionalist; 34% is interpretive, and only 1.4% is considered “humanist” (Azevedo, Barbosa, Consoni, & Espejo, 2020, p. 2940). We challenge the dominant scenario in Brazil (Lourenço & Sauerbronn, 2016) through a decolonial perspective and its potential to dislocate accounting research-practice beyond coloniality, Eurocentrism, and racialized hierarchies (Kim, 2004; Sauerbronn, Ayres, & Lourenço, 2017).

Our perspective seeks to (re)naturalize social reality by considering that individuals, groups, space, and time are distinct and complex (Mignolo, 2007a; Mignolo & Walsh, 2018; Quijano & Ennis, 2000). Hence, this essay does not propose a naive defense of qualitative methods, as it recognizes criticisms of its system of rigid understanding due to the schematic logic of traditional science (Meneghetti, 2011). In this sense, we highlight that qualitative research has gone through different phases or “moments” (Denzin & Lincoln, 2005, p. 1). These moments mark their trajectory and development involving the rigor-relevance debate and criticism of functionalist ethnographies, seen as a colonialist project for observing “the other” under a Eurocentric, “racist project” (Denzin & Lincoln, 2005, p. 2). In the last few decades, qualitative research arising from multicultural, black, and gender activism has challenged colonial domination in methodologies (Denzin & Lincoln, 2005; Denzin, 2018).

We propose overcoming the colonial, racialized, gendered, and patriarchal legacy of Eurocentric epistemology and qualitative research through decolonial, non-extractive

methods/perspectives, as suggested by Santos (2019) and Barbosa (2018). This approach presupposes subjects that co-constitute social reality (Gómez, 2019). They are not merely objects of research to be extracted, captured, measured, and quantified. Researchers must unveil possibilities of non-extractive methodologies from the decolonial onto-epistemological perspective (Santos, 2019; Walsh, 2007). According to Santos (2007), non-extractivism aims to produce knowledge “on the other side of the abyssal line,” which is a space of “non-existence, invisibility, and non-dialectic absence” (Santos, 2007, p. 71). This is, therefore, a propitious and perhaps unknown universe to researchers in accounting (Sauerbronn, Ayres, Silva, & Lourenço, 2021). It is possible to change the form of *sentipensar*¹ (feeling-thinking) the world (Fals-Borda, 2009), to (re)exist and (re)built grand ‘narratives,’ also in accounting.

We argue that the non-extractive methodologies/perspectives enable the construction of knowledge ‘with’ the participants/individuals of a particular social context, rather than ‘about’ specific individuals, in a distant manner, and brought forth by the researcher (Meneghetti, 2011; Motaneto, 2018; Santos, 2019; Thiollent, 1986). Therefore, we revisit participatory action research (PAR) to contribute to a decolonial programmatic practice in accounting from the margins. This implies recognizing (a) PAR’s cyclical proposition and processes of change (Tripp, 2005), (b) the coexistence of a pluralistic reality based on different worldviews of individuals and their ontologies (Fals-Borda, 1979; 2009; Freire, 1987; 1992; Fasanello, Nunes, & Porto, 2018), and (c) that knowledge materializes and gains meaning in embodiment (Glassman & Erdem, 2014; Santos, 2019).

The next sections discuss: (a) the colonialist trajectory in accounting, (b) the potential contribution from decolonial epistemology, (c) the conceptualization of the non-extractive methodology aligned with southern epistemologies, and (d) assumptions and methods in PAR, including previous studies in management and accounting in Brazil. Finally, we explore some pitfalls and potential for investigating emerging social problems in accounting, based on Paulo Freire’s (1921-1997) emancipatory pedagogy and Orlando Fals-Borda’s (1925-2008) *investigación-acción participativa* and *sentipensante*.

COLONIALITY IN ACCOUNTING

The colonialist legacy of accounting goes back to its use as a mechanism to record, disclose, and distribute/concentrate wealth in sixteenth-century European colonial expansion, in Latin America and subsequently in North America, Africa, and Asia.

Historically, in Latin America and in Brazil, accounting and taxation provided support to ‘slave-related transactions’ in the 18th and 19th centuries through “recording taxation, inventory lists, rental agreements, insurance policies, and receipts” (Rodrigues, Craig, Schmidt, & Santos, 2015, p. 43). Silva, Vasconcelos, and Lira (2021) revealed how accounting inscriptions regarding the ‘emancipation fund’ functioned as ‘governmentality apparatuses’ to transition from slavery to wage-labor relations with advantages to former slave owners.

In Rio de Janeiro, the School of Commerce was rethought as part of Portugal’s identity to facilitate the creation of a new center, such as through the use of bookkeeping for doubles and other technologies, to consolidate a hegemonic image of the Portuguese Empire (Araújo, Rodrigues, & Craig, 2017). Accounting also played a significant role in the Eurocentric modernizing process, during the transition from agrarian to industrial economics in the 19th century. By the end of the 20th century, the early influence of the Italian School on accounting had also shifted to an obvious one from North American thinking (Rodrigues, Schmidt, Santos, & Fonseca, 2011).

In Trinidad and Tobago, a former British colony, Annisette’s (2000) work illustrated the influence of coloniality on accounting through accounting professionals’ certification. The local accounting elite strives to undermine any nationalist accounting project, aiming to perpetuate imperialism. Also in the Caribbean, Bakre (2014) discussed how imperialism’s structure reflects colonialism and the external pressure of globalization, which hamper the integration of regional accounting.

According to Davie (2000), the expansion of imperialism in the South Pacific reveals how accounting has become involved in producing formal calculating knowledge, imposed by elitist processes of domination and control by means of accounting calculations and explanations. Neu, Everett, and Rahaman (2009) studied how international organizations used accounting to modernize government practices in Mexico, making these organizations become part of that geography.

As an example, Alawattage and Wickramasinghe (2009) studied the Ceylon plantations of present-day Sri Lanka. They addressed British colonial influence in the local development of hybrid structures of control and accountability, which formed a combined outcome of both feudal and imperial political and administrative mechanisms. Hence, accounting structured a system of debt and interest involving workers and employers. This was a perverse system of bonded labor, officially abolished only in 1976 by the Bonded Labor System (Abolition) Act.

In Africa, for instance, the work of Lassou, Hopper, Tsamenyi, and Murinde (2019) revealed varieties of neocolonialism through accounting in Ghana and Benin. They contended that, despite not being monolithic agents, “former colonial powers still influence accounting through monetary systems, international financial institutions, political advisors, Northern accounting associations and neopatrimonialism” (Lassou, Hopper, Tsamenyi, & Murinde, 2019, p. 1). While the French approach is perceived as ‘coercive-neo-colonialism’ due to French advisors exerting direct control, the British enforce a ‘soft-neo-colonialism’ based on accounting and infrastructure, also influenced by the USA.

As in Oakes and Oakes (2016), studies have also indicated that colonialism corrupts, destroys, and hinders the capacity for criticism and resistance to the contents and forms of accounting, confining it to its role as an instrument of the dominant power at the service of global financial capitalism (Godowski et al., 2020). However, accounting “as a communicative social practice” is simultaneously emancipatory and repressive (Gallhofer & Haslam, 2019, p. 7). A plural social context matters, even though it is not free from calculating systems or prejudice and does not solve neutrality problems (Oakes & Oakes, 2016).

The critical accounting literature has illustrated possibilities beyond conventional accounting theories. Accounting has previously pointed to the need for accounting and accountability activism (Shenkin & Coulson, 2007) and the development of collective intellectual stances (Cooper & Coulson, 2014). Hence, empirical studies have crafted new modes of thinking-doing, becoming more dialogical, emancipatory, and hybrid (Godowski et al., 2020; Hussain et al., 2020). Studies must recognize that accounting has the power to neglect, suppress, or hegemonize subaltern knowledge (Sauerbronn et al., 2017), and hegemonic forces can capture emancipatory initiatives (Sikka, 2008).

An emancipatory accounting perspective has been transformed in the past few decades. Reflecting the influence of post-structuralist, postmodern, and post-Marxist thought, it has moved away from rigid dichotomies and revolutionary tenets in critical theorizing, heading toward radical progressive projects (Gallhofer & Haslam, 2019). Critical and transformative accounting researchers have been expanding their investigations into the possibilities of individuals’ socio-political emancipation toward a new world, a real-world, based on collective social participation in favor of marginalized and oppressed groups (Célérier & Botey, 2015).

By transposing onto-epistemological traditions to the realm of methods, accounting research can transcend conventional practices, challenging the centrality of Euro-American ideas and methods. Such criticism must consider

how the “eternally optimistic but perpetually failing nature” (Neu & Heincke, 2004, p. 179) of accounting techniques of governance (and of research) have been used in colonial contexts to control and avoid popular resistance (Neu & Heincke, 2004). Therefore, the decolonial approach we propose aligns with the propositions of Sauerbronn, Ayres, and Lourenço (2017) and Sauerbronn, Ayres, Silva, and Lourenço (2021) as a possibility for qualitative research that challenges the colonialist trajectory of accounting in Brazil and other countries in the margins of capitalism.

We strive to bring accounting closer to naturalistic approaches that incorporate plural voices engaged in re-existing and resisting Western colonialism (Mota-Neto, 2018). The next section discusses some methodological claims of the decolonial epistemology movement (DEM) to distinguish it in terms of practice to decolonize knowledge and minds, including the researcher’s (Sauerbronn et al., 2021). The coloniality-modernity compound (Quijano & Ennis, 2000) has affected social and economic relations globally for at least 500 years. The next section also addresses its three essential elements: (a) coloniality of power, knowledge, and mind; (b) capitalism; and (c) Eurocentrism.

CONTRIBUTIONS FROM DECOLONIAL THOUGHT

Anibal Quijano and Ennis (2000) described the coloniality of power, being, and knowledge as an imposition of the idea of domination by colonizing nations. Such imposition was decisive for the constitution of the nation-state as we know it, based on a global power model of capitalism (colonial/modern) under the influence of Eurocentrism. Beginning in the 16th century, European empires (Portugal, Spain, England, and France) forged this new mode of power sustained by two fundamental axes: (a) the idea of ‘race,’ causing some individuals (Africans and original, colonized peoples) to be inferior to others (whites, colonizers); and (b) the idea of ‘work,’ forged by a structure of control over resources and products arising from slavery and servitude based on capital and the world market (Quijano & Ennis, 2000).

According to Quijano and Ennis (2000), as a financial and accounting element, capitalism is related to the emergence of commercial relations in the 15th or 16th centuries around the south of the Iberian and Italian peninsulas. With the ‘creation’ of America, capitalism gained structural articulation based on the control of labor, resources, and products, serving to shape the new global model of power. Since then, it has inevitably become a colonial/modern and Eurocentric colonial project. Its modernization project is related to a stereotypical vision in

capitalism in which ‘novelty’ or ‘innovation’ is identified with ‘development’ or ‘progress’ (Holliday, 2018).

After the institution of America, Europe became the center of global capitalism by both controlling the world market and imposing colonial rule over all geographic regions and populations, thus incorporating its system and model of world powers (Quijano & Ennis, 2000). From the 16th century onward, the notion of social, cultural, and racial superiority/inferiority and the idea of dominant/colonized became universal. They served as criteria to classify and subalternize several populations. America (followed by other countries) was colonized under all forms of control and power; labor exploitation and the pacts for distribution to the world market had Eurocentric influences (Gonzalez, 1988).

Eurocentrism also emerged as a new way of systematically producing knowledge. It became globally hegemonic, following the same path as the European bourgeoisie. Western Europe became the center of a modern world system, so intellectuals in the margins started mimicking “ready-made recipes” (Mota-Neto, 2018, p. 8). Thus, ethnocentrism was forged and spread to different regions, based on a categorical, dichotomous, hierarchical logic that is central to modern and capitalist thinking — also about race, religion, gender, and sexuality (Ballestrin, 2017; Lugones, 2010).

The Eurocentric knowledge perspective and the coloniality of power have some interdependent dualisms: capital/pre-capital, Europe/non-Europe, primitive/civilized, traditional/modern. They also contain a linear, one-directional evolutionism and a distorted-temporal relocation based on Eurocentrism, which naturalizes cultural differences by othering, racializing, and gendering (Ballestrin, 2017; Lugones, 2010; Quijano & Ennis, 2000).

Eurocentric history carries wounds and humiliation from the memories of coloniality. Mignolo (2007a) argued that colonialism is perverse in ensuring that oppressed individuals empty their brains of all forms and content, distorting, disfiguring, and destroying local/original thinking. Consequently, Eurocentrism involves disseminating the power model of coloniality by an inferior and primitive cognitive aspect (Quijano & Ennis, 2000).

Decolonial epistemology (DEM) is a proposal to counter colonialism with a vision of human life, by resignifying and rewriting the onto-epistemological reference of knowledge about the “plans of existing, power and thinking” (Mota-Neto, 2018, p. 12). DEM externalizes a colonial history that deals with legal refusals and internal and external power relations, which shaped the global design of a modern/colonial world (Mignolo & Walsh, 2018). As a component of local (trans)struggle, movements,

and actions of resistance, DEM is awareness and action that lead to disconnection from the promises of modernity and the inhuman conditions installed by colonialism (Mignolo, 2007a; Walsh, 2007).

Decoloniality subverts the modern/colonial content in the human mind, denaturalizing Eurocentric knowledge (Mota-Neto, 2018). The process involves liberation from the ‘rational concept of emancipation,’ replacing it with a delinking endeavor to disconnect from the colonial power matrix (Mignolo, 2007a). This disconnection is an initiative of the oppressed/colonized but eventually includes the colonizers since the effects of liberation disconnect both, through the experience of a new pedagogy that brings social change (Freire, 1987; Holliday, 2018).

The delinking project involves recognizing ‘coloniality of power’ through two simultaneous strands. The first is analytical: opening up the concept of coloniality toward the reconstruction and restitution of silenced stories, repressed subjectivities; knowledge and languages subordinated by the totality portrayed under modernity and rationality. The second strand is programmatic: it refers to ‘detachment’ actions with individuals and groups in colonial contexts. The intersection of these two strands (analytical and programmatic) moves away from the postcolonial approach, allowing for a decolonial epistemic change (Mignolo, 2007a).

However, Mignolo (2007b) warned that the ‘sensible modern or postmodern reader’ might think that the decolonial disconnection proposal intends to replace the dominant neoliberal model or its predominant utopian alternative (the socialist-communist system). According to Mignolo, decolonial thought has no such intention — as a pluriversal framework, it rejects these two universal summaries.

The decolonial project directs individuals and groups toward a vision of human life that does not depend on a structured and forced imposition of society’s ideal (Santos, 2019). Decoloniality is understood as a delinking project that changes the terms of the conversation, not just its content, to denaturalize terminologies and concepts (Mignolo, 2007a).

Abdalla and Faria (2017) proposed the decolonial alternative as a co-construction of the management agenda, fundamental in re-articulating mechanisms and structures that decolonial knowledge and practices have questioned for at least five centuries. Additionally, in the geopolitics of knowledge in emerging semi-peripheries and social struggles (Misoczky & Camara, 2020), governance is a way of strategically rethinking, for example, family organizations (Faria & Wanderley, 2013) or cooperatives, agroecological and popular movements (Sauerbronn et

al., 2021). Organizations do not follow generic, neutral, and supposedly universal models; they should capture the changing dynamics of co-creating their immediate local reality (Couto, Honorato & Silva, 2019).

In contrast, Couto, Palhares, and Carrieri (2020) explored the notion of organizational corruption through the lens of Enrique Dussel, who might justify it as the desire to overcome individual injustices by an ethical duty to serve the collective. Silva, André, Wanderley, and Bauer (2020) also appreciated Eurocentric influences in organizational studies, from the perspective of Josué de Castro and the coloniality of power, being, and knowledge. Similarly, Rodrigues and Hemais (2020) historically analyzed the Brazilian System of Advertising Self-Regulation. In the academic field, Bizarria, Tassigny, Barbosa and Freire (2020) considered epistemic decoloniality as a possibility of cultural diversity in university management regarding knowledge plurality.

In accounting education, Mendes, Fonseca, and Sauerbronn (2020) analyzed, through a decolonial lens, aspects of neoliberal ideology in the chapters dealing with accounting principles in the book *Contabilidade introdutória* (Introductory accounting), written by faculty of the School of Economics and Administration at the University of São Paulo. The book is widely used in several basic training courses in Brazil. Mendes et al. (2020) indicated the need for an educational accounting policy that challenges traditional calculations and techniques, recognizing the role of accounting as a language with its own grammar and structure that ensure the reproduction of neoliberal practices in Brazil.

According to Sauerbronn et al. (2021), accounting studies have shown increasing interest in challenging colonialism. However, several studies still employ postmodern/poststructuralist theoretical frameworks — some of them resorting to postcolonial authors in analytical approaches only. None of them develops decolonial programmatic approaches in accounting. Sauerbronn et al. (2021) argue that this would create social and political possibilities, allowing (re)existence as ‘other’ thoughts and actions to become a strategic tool in the struggle against non-existence, dominated existence, and dehumanization (Walsh, 2007).

Our proposal aligns with Grosfoguel (2012), who shies away from establishing an anti-Western essentialism that produces a binary inversion of Eurocentric logic and ends up reproducing some of the variants of ‘third-world fundamentalisms’ (religious and/or nationalist). In Grosfoguel’s perspective, “there are border cosmologies and alternative displacement strategies in the face of Eurocentric fundamentalism (Christian, Zionist, etc.) and third-world fundamentalism (whether Islamists or otherwise)”; those

are the so-called “border epistemologies, or what Enrique Dussel called transmodernity” (Grosfoguel, 2012, p. 351). Hence, decoloniality in accounting may happen through participatory activities that decolonize knowledge, mind, and bodies (Mignolo, 2007a). The relationship between participants can provide integration and overcome the dichotomy between theory and practice, subject, and object (Fals-Borda, 1979; 2009) from other programmatic approaches (Couto et al., 2019).

COLONIALITY IN RESEARCH AND NON-EXTRACTIVE METHODOLOGIES

Before addressing non-extractivism, we must revisit colonialism in qualitative studies. To this end, we recognize that the term ‘research’ is inextricably linked to European imperialism and colonialism (Denzin & Lincoln, 2005). Modern humanities and social sciences have fostered an imagination about the ‘subordinate’ social world (the Eastern, the black, the indigenous, the feminine, the peasant), “legitimizing imperial power at the economic and political levels by classifying and ranking epistemologies and identities (personal and collective) of the colonizers and colonized” (Castro-Gómez, 2007, p. 20). Qualitative research has also participated in the excesses of colonialism:

“Knowledge about indigenous peoples was collected, classified, and then represented back to the West ... The research provides the foundation for reports about and representations of ‘the Other.’ In the colonial context, research becomes an objective way of representing the dark-skinned Other for the white world ... Colonizing nations relied on human disciplines, especially sociology and anthropology, to produce knowledge about strange and foreign worlds ... The agenda was clear-cut: the observer went to a foreign setting to study the culture, customs, and habits of another human group. Often, this was a group that stood in the way of white settlers. Ethnographic reports of these groups were incorporated into colonizing strategies, ways of controlling the foreign, deviant, or troublesome other” (Denzin & Lincoln, 2005, p. 1).

Based on those methodological excesses, the qualitative research born in the Chicago school of sociology has reinforced Eurocentric coloniality since the 1920s. Reports on observation, participation, interview, and ethnography pertained to a regime of colonial knowledge, power, and truth. These elements originally relate to racism, which was constituted as a “science of Euro-Christian superiority” together with the “Aryan model of explanation” (Gonzalez, 1988, p. 71). Such model would

become the reference point for positivist evolutionism, which governs the view (and quality evaluation criteria) of Western academic production. According to Lélia Gonzalez (1988), “Europe would transform everything into a task of rational explanation ... then violence will take on new, more sophisticated shapes, not even appearing to be violence, but ‘a true superiority’” (Gonzalez, 1988, p. 71).

Qualitative ethnographic research became a powerful tool of othering, also in the accounting field (Kim, 2008). As Jensen (2011) explained, the concept of othering describes identity formation among minorities: the observed/researched are subjected to intersectional othering, with elements of exoticist fascination. According to Santos (2007), traditional qualitative research, based on Eurocentrism, reproduces the existence of a radical dividing line. A single and dominant thought determines that, “on this side of the line,” (Santos, 2007, p. 71), there is a relevant reality, including the very historical development of Eurocentric modernity based on triple domination (capitalism, colonialism, and patriarchy).

In accounting, this side of the abyssal line sustains quantitative and qualitative approaches based on neoclassical economics and structural functionalism (Lourenço & Sauerbronn, 2016). In Brazil, critical studies in accounting are incipient (Azevedo et al., 2020) even if we consider liberal, humanistic, progressive, and Marxist approaches (Sauerbronn et al., 2021). On this side, the qualitative modernizing project comprises an extractive methodology, fostering the appropriation of being, knowledge, culture, and nature without consent (Barbosa, 2018). However, “on the other side of the line,” the Eurocentric division dictates that no form of production can be relevant or understandable: “only non-dialectic, invisibility and absence” prevail (Santos, 2007, p. 71).

There is a plurality of knowledge in addition to scientific knowledge and an “infinite epistemological diversity in the world” (Santos, 2007, p. 87). Other methods of inquiry, investigation, and engagement are necessary to overcome the ‘knowing-about’ a given object of research and develop the ‘knowing-with’ individuals. Post-abyssal and transmodern thinking² (Mignolo, 2007a) must be built based on non-extractive methods (Santos, 2019) and border thinking³ (Mignolo, 2007a).

According to Mota-Neto and Streck (2019), the historical trajectory of popular education from Paulo Freire and Orlando Fals-Borda contributed to the “emergence of a decolonial pedagogy, capable of resisting the subordination of the knowledge and experiences of social subjects marginalized by modernity/coloniality” (Mota-Neto & Streck, 2019, p. 207). The alignment of Freire and Fals-Borda with non-extractive methods emerge as a radical way to change seeing, living, and being in the world (Barbosa,

2018; Mota-Neto, 2018; Mota-Neto & Streck, 2019; Pacari, 2008). On the one hand, Paulo Freire is internationally recognized for his developments in popular education and a mode of engagement different from traditional models (Freire, 1987). On the other hand, we have Orlando Fals-Borda, a Colombian critical sociologist, one of the founders of PAR in Latin America since the 1970s (Bringel & Maldonado, 2016). Both are referred to as thinkers based on a rebellious, subversive, resistant, insurgent, and therefore decolonial pedagogy (Mota-Neto, 2018). The legacies of PAR and Freirean education converge, for a non-extractive method, through “participation, praxis, dialogue, awareness categories” (Mota-Neto, 2018, p. 9), centered on a way of being, feeling, listening, thinking, and looking. These principles face and challenge the dichotomies of “objectivity/subjectivity, reason/emotion, individual/society, culture/economics, psychology/sociology, macropolitics/micropolitics, faith/science, teaching/learning, researcher/communities, leadership/people, erudite culture/popular culture, local/global” (Mota-Neto, 2018, p. 10).

Therefore, non-extractivism is an “epistemic disobedience” (Mignolo, 2007a) aiming to exteriorize the hegemony of knowledge hitherto rooted in society, assuming the existence of two elementary principles: (a) exclusion, invisibility, and absence; and (b) identification of knowing ‘with’ and not ‘about’ (Fasanello et al., 2018; Santos, 2019). Non-extractivism is about “learning to be” (Mignolo, 2008, p. 323) through “mestizo conscience” — a way of embracing people and certain regions of the world who would have “difficulties in transforming their ideas into competitive ones” (Mignolo, 2008, p. 301). ‘To be’ and ‘being’ are also distinguished, which explains the fractures and existential feelings with displacements of different regions of the world, assuming and revealing a pluriversal regionality, as in the case of language translation (Mignolo, 2008).

Adopting non-extractive methodologies implies recognizing that other methods bring exclusion and invisibility to cognitive subjects with specific knowledge (Pacari, 2008; Santos, 2019). That makes them appropriate to decolonial thinking (Ballestrin, 2017). This implies recognizing the urgency of a post-capitalist, post-colonial, post-patriarchal society that would allow the emergence of ‘new’ knowledge, given that the qualitative individual/researcher is not neutral to social investigations (Denzin, 2018). Critical researchers must expand non-extractivism into the field of accounting (Lourenço & Sauerbronn, 2016; Sauerbronn et al., 2021).

Knowledge production with subjects means co-production, co-creation, cooperation, and co-responsibility regarding the nature of social relations (Mignolo & Walsh, 2018). Likewise, participatory investigations strengthen the role of knowledge construction from plural voices, which

emerge from ‘within’ the field, ‘with’ participants (Fasanello et al., 2018; Mota-Neto & Streck, 2019; Santos, 2019). If the subaltern cannot speak, neither can an intellectual [on their behalf] based on Western epistemes (Ballestrin, 2017).

To this end, the concept of *epistemological imagination* is an emerging practice based on two ideas. First, ‘artisanal knowledge’ creates its techniques, validities, and objectivities without rejecting useful methods already recognized by the social sciences (Fasanello et al., 2018; Santos, 2019). Narratives and meanings flourishing from individual and collective experiences in thinking, living, and transforming are central to this new methodology (Barbosa, 2018; Soares & Machado, 2017). Second, to enable surprising perspectives, researchers accept unexpected knowledge that may emerge. They are open to defamiliarizing meanings and senses and describing them as pieces of embodiment (Barbosa, 2018; Santos, 2007) or collectivized experiences (Soares & Machado, 2017). A “post-abysal science” must recognize the “incompleteness of all the knowledge involved in it” and the commitment to promote “the convergence of different interests” (Santos, 2019, p. 214). Such commitment should not be a “variable intellectual interest,” but somewhat fixed on “empowering and strengthening the struggles against capitalist, colonialist and patriarchal domination,” thus becoming “metacognitive” (Santos, 2019, p. 214).

Pacari (2008, p. 57) proposed that decolonial engagements must occur based on four principles to enact political empowerment. First, *proportionality-solidarity* must guide policy toward the benefit of the have-nots — toward a political economy that manages scarcity instead of celebrating accumulation. Second, *complementarity* involves the harmonious production and distribution of well-being to the community, instead of exclusive accumulation of wealth for an elite. Third, *reciprocity* (‘Minga’) means cooperative work aimed at improving, giving, and receiving: it entails both individual rights and duties. Lastly, *correspondence* means sharing responsibilities.

The “epistemic Minga” drives researchers’ curiosity and humility, stressing the rights and obligations of all to “give and receive” (Pacari, 2008, p. 57).

“Ancestral-community cultures, local realities, present diversities, interculturality have to do with democracy, citizenship, governance, and the State. And, of course, they are also a response to totalitarian globalization and a predatory economic model. Modifying this scenario and upsetting the prevailing asymmetries is the great challenge that indigenous peoples have set out to meet since colonial times. All of you are summoned to this historic Minga, to continue an irreversible path” (Pacari, 2008, p. 59).

We must resituate and resignify what social science has produced so far, allowing new knowledge to be introduced. This recognizes the researcher in a given social context (such as accounting) as a ‘collective intellectual’ or an ‘activist researcher’ (Cooper & Coulson, 2014). Such engagement seeks to expand researchers’ bodily senses of their life experiences, moving away from the false principle of ‘objectivity and neutrality’ (Barbosa, 2018; Santos, 2019).

Decoloniality of mind and body

The malaise of contemporary society reifies, fragments, and commercializes human beings through *banking education*, with dehumanizing consequences in the constitution of subjectivities (Freire, 1987). Cognitive knowledge is materialized, embodied in concrete, collective, or individual bodies: the “body materializes the individual and the social, subject to normative regimes ... non-verbal and unconscious interiorization of certain dispositions of inequality and power” (Fernandes & Barbosa, 2016, pp. 71-74). According to Santos (2019), epistemologies of the South take interest in three types of bodies: (a) the dying, i.e., the body of the provisional end of the struggle; (b) the suffering, which survives and perseveres in the struggle despite pain; and (c) the jubilant, which rejoices with pleasure, party, laughter, dance, singing, eroticism, in all celebration of the body’s joy.

Bodies become the locus of the universalization of knowledge that the abysmal modernity of accounting and management pedagogy produces and reproduces on a large scale (Sinclair, 2005). Understanding embodied knowledge allows us to be aware of accounting and management experiences, rendered accessible only through the senses. Santos (2019) indicated the need for: (a) deep vision; (b) deep listening; (c) unintelligible sound; and d) a deep sense of smell, taste, and touch. Therefore, *sentipensar* (feeling-thinking) is part of a world change interconnected with the human mind.

The contribution from popular education movements (Holliday, 2018) to the decoloniality of mind is related to human ethics. Such contribution recognizes several tensions and contradictions historically experienced and deeply connected to the meaning of life. Education as a political stance (not as instruction) becomes one of the “essential factors for the conquest of a more humane world where everyone can live more humanely (and can contribute to others doing so)” (Holliday, 2018, pp. 230-231).

Another important contribution comes from black feminist decolonial thinking. It is the notion of *escrevivência* (roughly ‘writing-living’), coined by Conceição Evaristo, to investigate and produce positional knowledge (Oliveira, 2009). Among several methodological resources, writing

uses the author’s experience to enable narratives that relate to collective experience (Soares & Machado, 2017). *Escrevivência* is based on three elements: body, condition, and experience. It subverts the production of knowledge, based on positioned experiences, to produce an artistic fissure in scientific writing. Through writing, people subjected to crises can find ways to overcome setbacks and continue to exist. *Escrevivência* is a less extractive approach than traditional qualitative methods such as interviews and the researcher’s external reports to the phenomenon observed. Evaristo’s method turns to collective understanding by having only one (subalternized/racialized/gendered) writer highlight the intersectionality of race, gender, and colonialism. This one writer would be reconstructing subjects and expressing these ‘collective’ feelings, sensations, and belongings from experiences of different bodies and minds (Soares & Machado, 2017).

However, *Escrevivência* produces knowledge that is different from the decolonial programmatic action that interests us here. This paper aims to build knowledge collectively by exchanging ‘teachings and learnings’ and participating in efforts to change/transform a group. *Escrevivência* could be put into practice within a social/organizational context as a preliminary step, a form of liberation of the mind/body that precedes engagement in a collective co-construction of actions and solutions based on ‘epistemic Minga.’

Hence, we are interested in co-constructed collective actions and their solutions through engagements (Fals-Borda, 1979; 2009; Freire, 1987). Based on these elements, we will discuss PAR as a non-extractive methodology suitable for knowledge production ‘with’ the accounting participants more consciously and engagingly. This is aligned with *sentipensar* (Escobar, 2007; Fals-Borda, 2009; Gómez, 2019), Minga (Pacari, 2008), and the bodily delinking from colonial struggles (Gonzalez, 1988). Thus, like Freire (1992), we understand that a pedagogy of hope is needed through a collective action that is aware of a right to freedom.

In Latin America — or in racialized local histories in América —, accounting could be delinked by fostering awareness of white/patriarchal supremacy. Covered by a colonialist and racialized veil, such supremacy is transformed into a matter of “administrative rationality” (Gonzalez, 1988, p. 71). PAR could challenge imperialist reproductions that are imposed from the universal (world) to the individual (region) — disregarding legacies, histories, and experiences —, allowing liberation and flourishing of the mind to recognize/rescue stories and wounds of the (contemporary) continental crossing.

Decoloniality and participatory action research

Aiming at transformation from within, the decolonial agenda may parallel Latin American popular education (Fals-Borda & Rahman, 1991) movements that have emerged since the 60s and 70s, "always linked to the processes and social and political movements of the continent" (Holliday, 2018, p. 223). Popular education traces back to the work of Orlando Fals-Borda, who, from 1970 to the 2000s, founded FUNDARCO, the Polo Democrático Alternativo (PDA), and the Fundación Rosca de Investigación e Acción Social (Bringel & Maldonado, 2016). According to Holliday, popular education is a "socio-cultural phenomenon linked to Latin American history" that comprises multiple practices (ranging from the "greatest informality, to being part of an official public policy") (Holliday, 2018, p. 224). Such practices have a common goal: to embrace and develop critical pedagogies that confront "the authoritarian, reproductive, predominantly schooled model of education and that dissociates theory from practice" (Holliday, 2018, p. 224). Popular education is a philosophy of educational praxis, inspired by Freire (1987), based on political-pedagogical process centered on the human being as a creative and transforming historical subject that is socially constructed in relationships with other human beings and with the world. Fals-Borda's popular education gave rise to the method of *investigación-acción participativa* or participatory action research (PAR) — mediated by praxis, which linked the researcher's engagement with subordinate classes with the advancement of sociological knowledge (Bringel & Maldonado, 2016).

However, given the normativism and positivism origins of accounting research (Annisette & Cooper, 2017),

we ought to bring decoloniality, popular education, and action research (AR) together. Action research is well known in the accounting field (Fogarty, 2018) and suffers from the same tensions as other qualitative methods. Qualitative methods have a broad interpretive, post-experimental, postmodern, feminist, and critical sensitivity that attracts some researchers, while a more positivist and post-positivist type of research serves researchers' intentions (Denzin & Lincoln, 2005, p. 7), including researchers from accounting (Lodi, Thiollent, & Sauerbronn, 2018). Consequently, there are conservative scholars who discuss the methodological rigor and scientific criteria adequate to proper AR. This conservative group also aspires to intervene in organizational processes to achieve efficiency or solve administrative problems, in functionalist terms (Lodi et al., 2018). Finally, with a critical and activist inclination, a third group of researchers points to AR's transformative and participatory nature. According to Reason and Bradbury (2012):

"action research is a participatory process concerned with developing practical knowing to pursue worthwhile human purposes. It seeks to bring together action and reflection, theory, and practice, in participation with others, in the pursuit of practical solutions to issues of pressing concern to people, and more generally the flourishing of individual persons and their communities" (Reason & Bradbury, 2012, p. 4).

AR has different approaches, so PAR can be recognized and differentiated (see Smith, 2007, and Torre, Stoudt, Manoff, & Fine, 2017). Figure 1 illustrates these insertions in quadrants formed by the following dimensions: knowledge and power; institutional and peoples' agenda.

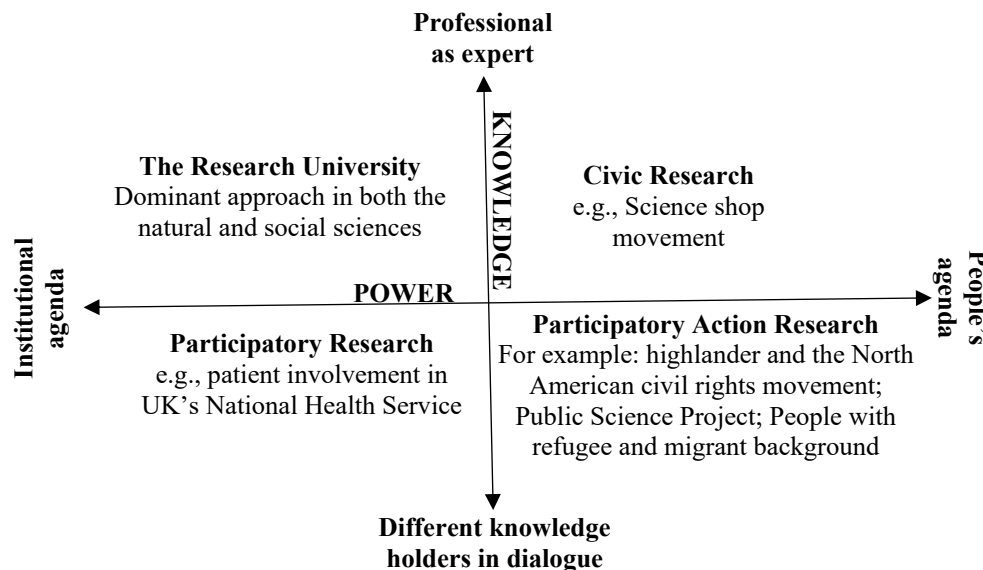


Figure 1. Action research, participation, and research approaches.

Source: Adapted from Wakeford and Rodriguez (2018, p. 24), with reproduction authorization by the authors.

In Figure 1, researchers in the upper left quadrant identify themselves as ‘participatory beings,’ holders of knowledge within academia. In the upper right quadrant, researchers maintain a participatory voice but attend to the research agenda of those who have life experience. Researchers move away from the active voice in the lower quadrants, giving space to knowledge holders. In the lower left, they are driven by an institutional agenda, while in the lower right they co-produce based on participants’ lived experiences, following a daily and collective research agenda — like a people’s agenda.

Hence, from a decolonial epistemology and popular education praxis, the quadrants in Figure 1 must be expanded by rethinking the university’s role as the holder of knowledge. Non-extractive decolonial research requires not a university but a multiversity (Mignolo, 2007b) organized according to peoples’ cosmology and wisdom. A pluriversity disconnects and moves away from the Eurocentric university and its methods, considering that they contributed to the coloniality of knowledge (Castro-Gómez, 2007). Evidently, we turn to Paulo Freire (1987; 1992), Orlando Fals-Borda (1979; 2009) and Fals-Borda and Rahman (1991) to achieve hope, freedom, and emancipation, as they are still recognized today for their contributions to the emergence of a critical PAR proposition, as well as to the development of the decolonial perspective. We appeal to PAR’s acclaimed critical and emancipatory dimensions to rethink and reenact it according to the decolonial perspective.

Developing change involves challenging researchers’ autonomy due to the logic of power and privilege — arising from universities’ ivory tower of knowledge — regarding other participants (Agard et al., 2019; Holliday, 2018). A rupture emerges from establishing trust with participants, based on an ethical epistemology in research, by rescuing each participant’s position as an ordinary, social, racialized, belief-holding individual (Mata-Codesal, Kloetzer, & Maiztegui-Oñate, 2020). PAR aligns with Fals-Borda’s (2009) and Fals-Borda and Rahman (1991) *sentipensante* neology as an invitation for researchers to tear down university walls and engage with society through PAR. Thus, together with participants, researchers can feel in their own bodies the real experiences of the location in which they live (Santos, 2019). In line with ‘epistemic Minga,’ it becomes possible for the researcher to break down barriers, deconstruct, rebuild, build urgent thoughts and new knowledge for a change in life and, consequently, in the world (Pacari, 2008; Santos, 2019).

Some features of PAR have been gaining traction in academia as a form of emergent development that acts centrally through the concomitant interaction of four axes: (a) participation and democracy, (b) human flowering, (c) practical issues, and (d) knowledge in action

(Reason & Bradbury, 2012). Wakeford and Rodriguez (2018) introduced other characteristics, such as improving conditions through repeated cycles of collective action and reflection (Tripp, 2005). According to Wakeford and Rodriguez (2018), if the collective is working on an equal footing, we can raise two related questions: ‘who has relevant knowledge?’; ‘who should have the power?’ These questions may be a starting point for participants to reflect.

Therefore, worldviews can be reconstructed from how people understand the world and how they build and explain it, upon experiences and practices. Both PAR and pluriversity require critical awareness as self-investigation and self-learning processes, describing us as radical humanists (Lykes & Mallona, 2008). Habermas conceived the universal structure of world identity in the concept of lifeworld. This concept breaks down into (a) culture (the dimension of semantics, tradition, and coherence of knowledge, “valid knowledge”); (b) society (the dimension of social space, group identity, solidarity); and (c) person (the dimension of historical time, history of individual and collective life, personal identities) (Kemmis, 2008, p. 130).

However, an engaged PAR is not free from criticism. On the one hand, positivism and conventional social sciences see PAR as far from the ‘scientific’ method and unduly classify it as ‘activism.’ On the other hand, ‘hardcore’ interpretivism sees PAR as naive because it fails to understand that committing to any course of action is impossible, since all knowledge is contingent and positional. Such argument merely justifies the researcher’s own inaction: a “loss of courage in the abyss of endless subjectivity” (Greenwood & Lewin, 2005, p. 53). Any basic investigation comes from human natural action, including the researcher’s action. This is a consequence of human plurality.

Contributions from PAR to Accounting

To build contextually situated knowledge, a hybrid research objective must embrace some guiding questions: How do participants understand their world? How can we build a different world? What are the practical implications of our work? The researcher may address these issues through methods like discussion groups, PAR, and collaborative history (Wakeford & Rodriguez, 2018).

PAR allows the researcher to interact with ‘blind spots’ in traditional research (Wakeford & Rodriguez, 2018). The interests of PAR originate from co-participants’ lives; they do not arise from the investigator’s interests or some grand theory. Together, participants and researchers co-create pragmatically useful knowledge based on local experience. In this process, they jointly define research objectives and goals, co-construct research questions, share skills, knowledge, interpretations, texts, and performances, and

implement specific strategies for social change depending on stakeholders' willingness (Denzin & Lincoln, 2005).

Therefore, from a decolonial perspective, PAR can serve as a transformational method to deal with multiple voices, disregarded in traditional management and accounting methods and disciplines. Researchers seek to outline the possibility of building a different world that is plural, diverse, and symmetrical, as thought by Freire and Fals-Borda in the early 1970s (Mota-Neto, 2018). From this perspective, Freire (1996) can be thought of for another pedagogy of autonomy in accounting, for other curricula, and other forms of approximation with knowledge of lived reality. In the same way, Fals-Borda and Rahman (1991) contributes to an accounting engagement that may be transformative and political. The breadth of social and revolutionary movements with multiple meanings allows groups and individuals to decide on existence, belonging, and transformation (Dussel & Ibarra-Colado, 2006).

PAR's emancipatory possibilities align with a critical approach to dominant paradigms in management and accounting. This approach seeks to understand the existing social phenomena that deserve investigation on knowledge and power structures (Lourenço & Sauerbronn, 2016) and aims to develop militant research (Cooper & Coulson, 2014). Accounting has been an essential tool for rationalizing capitalist companies (Weber, 1994). In its principles and procedures, accounting is standardized according to legal and fiscal criteria designed to justify and legitimize the capitalist and financialized order, which tames and hides different worldviews from several stakeholders (Capron & Quairel-Lanoizelée, 2004). While accounting shows the positive results of short-term, maximized profitability, workers' wages and charges appear as simple operating costs to be minimized.

In the last decades, critical accounting approaches have been developed based on several theoretical perspectives, including those derived from Marxism and from the contributions of Habermas, Foucault, Giddens, Bourdieu, and others (Annisette & Cooper, 2017; Baxter & Chua, 2003; Gendron & Baker, 2005; Malsch et al., 2011). Be them small or grand theories, critical approaches to accounting offer informational support for different objectives, such as for unions, NGOs, control entities, and environmental movements. As seen earlier, these approaches still have great emancipatory potential to be developed 'with' different stakeholders by making room for their voices and practices (Cooper & Coulson, 2014).

In addition to unions and environmental movements, other social actors may be interested in questioning corporations and government accounting, such as in the fight against transfer pricing and tax havens, environmental impact and CSR measures, governance, accountability,

and monitoring human rights, gender, and racial violence (Capron & Quairel-Lanoizelée, 2004).

AR methodology and feasibility have been addressed by previous dissertations and theses on management and accounting in Brazil (Lodi et al., 2018; Soares, Paton, Santos, & Bezerra, 2009). Faria, Freitas, and Marion (2009) examined the 'management' of losses by applying a target costing system in a company in the plastic industry. Guerreiro, Pereira, Rezende, and Aguiar (2005) looked at the implementation of a budget methodology in a Brazilian organization. In the field of education, Silva, Colle, Cavichioli and Souza (2018) used AR in team-based learning in undergraduate accounting sciences to promote students' commitment to learning, as well as intellectual, functional, and organizational management skills.

Critical accounting also plays a key role in debates about the advantages and disadvantages of privatizations. Critical accounting is also required when bankrupt companies begin a recovery process with workers' participation, negotiating the continuity of activities, including in a cooperative form (Henriques, 2014). Feasibility analysis and accounting expertise are necessary in this context and can incorporate aspects of PAR by involving unions, public authorities, business entities, and other civil society entities.

A research agenda for accounting could focus on organizational dynamics, involving its internal and external users as participants in each location. This would shift the hegemony of knowledge that needs to be communicated, even in different languages, to other necessary and urgent communities. Thus, accounting 'knowledge' can coexist in the duality of theory/practice, without ever connecting to the reality experienced and necessary to daily practices. Some examples include: (a) dialogues on accounting information and knowledge to (re)exist experienced colonial realities; (b) accounting hegemonic technologies (frameworks, managerial controls, governance instruments, etc.) coexisting with local experiences of a given organizational (public, private, community, indigenous) context; and (c) accounting decolonial struggles in teaching and in rethinking professional identities in post-colonial spaces.

In summary, accounting can go well beyond the control of profitability for shareholders, de-centering corporations and focusing on societal demands. Social actors may find and (re) enact several types of accountabilities, governances, and other logics of control and development. Decolonial participatory engagements can (re)contest and (re)inscribe meaning and value to several realities (information and arguments) that accounting sustains in society's contemporary colonial performances. At this point, the possibility of PAR projects associated with accounting is envisaged, defined as internal or external actors' interest in militant research that acts upon and transforms aspects of current socioeconomic practices.

FINAL CONSIDERATIONS

This theoretical essay recovers *investigación-participativa* (Fals-Borda & Rahman, 1991) and emancipatory pedagogy (Freire, 1987) to present PAR as a non-extractive methodology aligned with the decolonial perspective (Denzin & Lincoln, 2005; Mignolo, 2007a; Mota-Neto, 2018; Santos, 2019). We extended PAR's potential and scope to accounting and management to challenge its roots in Western modernity, Eurocentrism, and capitalism (Chiapello, 2017; Meneghetti, 2011; Sauerbronn et al., 2021), considering that, based on Eurocentric influences and the imposition of colonial rule, accounting takes over geographies and populations (Alawattage & Wickramasinghe, 2009; Anisette, 2000; Neu, Everett, & Rahaman, 2009; Neu & Heincke, 2004, Oakes & Oakes, 2016), in sync with a unique and powerful world system (Quijano & Ennis, 2000).

To face this scenario, non-extractive methodologies have been gaining traction in social research, as a form of emancipatory learning. Emancipation may be possible through the recognition that the individual is a human being with a bodily life, endowed by nature with senses and capable of developing individual and/or collective cognitive knowledge. This asks critical qualitative researchers to rethink, through pedagogy and learning 'with,' about the fact that the world is changing quickly and cyclically, and that fighting oppression and dehumanization is urgent and necessary (Freire, 1987; Mota-Neto, 2018).

'Epistemic emancipation' can (de/re)construct and materialize knowledge in a handcrafted way (Holliday, 2018). The *sentipensante* proposal creates the possibility of understanding the meaning of engaged and transformative (non-extractive) action, based on the idea that accounting needs to turn itself to society. We hope that the non-extractive methods discussed here can contribute to decolonizing accounting, (re)constructing it as society-centered — focused on different groups and needs — instead of being company-centered. This movement can/must recognize the different Latin American identities, positionalities, and groups (black, indigenous, Chicana, quilombola, and queer) related to accounting practice (agroecological, craftsman, social movements/endeavors of the excluded and othered) in different socio-economic, political contexts in the margins of financial capitalism.

This can be a form of transformation and even release from capitalist domination, established by the modern/Western power system, and imposed by the convergence

of accounting standards through national/international organisms. The adequacy of such system to certain spatial and temporal realities can be challenged.

Similarly, the ideas of race and work, which accounting enables and supports, can be problematized because of the dichotomies that entail superiority/inferiority, dominant/dominated, oppressor/oppressed, objectivity/subjectivity, reason/emotion, local/global, and so on. Co-production, collaboration, and co-creation, which are the basis of PAR, can provide participants with an adequate reality for new knowledge, embodied through mechanisms and instruments co-built from the experiences and voices of the participants themselves. Participants carry distinct worldviews and complexities, which break the subordination of knowledge and marginalized experiences.

NOTES

1. Escobar (2016) offers a good definition for the term *sentipensar*: "the terms *sentipensar* and *sentipensamiento* are reported by Colombian sociologist Orlando Fals-Borda (1984) as the living principle of the riverine and swamp communities of Colombia's Caribbean coast. [...] They imply the art of living based on thinking with both heart and mind. *Sentipensamiento* was latter on popularized by the Uruguayan writer Eduardo Galeano as the ability found among popular classes to act without separating mind and body, reason and emotion" (Escobar, 2016, p. 14).
2. As summarized by Sauerbronn et al. (2021), transmodern thinking (and transmodernity) is a non-Eurocentric critical dialogue with alterity that enables recognizing what was denied by coloniality by rescuing non-hegemonic and silenced counter-discourses that constitute modernity itself. It is a project for overcoming modernity, not merely by negating it but by thinking and acting from its underside (the perspective of the excluded Other), seeking liberation by mutual fertilization. See also Castro-Gómez (2007), Escobar (2007), and Mignolo (2007a).
3. As summarized by Sauerbronn et al. (2021), border thinking moves along the diversity of historical processes, recognizing that there are no original thinking traditions to which one can go back (all have already been 'touched' by modernity and coloniality). Rather than reproducing Western abstract universals, the alternative is to engage the colonialism of Western epistemology (from the left and the right) from the perspective of epistemic subalternized forces (traditional, folkloric, religious, and emotional) (Sauerbronn et al., 2021).

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