

Critical Perspectives on Accounting

Special issue

Southern Accounts

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Despite our belief in a 'community of critical accounting scholars', critical accounting scholarship is partitioned, bounded, and stratified in many of the same ways that are other forms of academic research. Critical accounting research is bounded by what counts as acceptable research, by the theorists that it must engage with, and by how research must be positioned to be deemed to make a contribution (Gendron & Rodrigue, 2019). This special issue is a call to break these boundaries and to engage with the 'South' on its own terms.

The special issue aspires to be part of a larger program of "epistemic disobedience" (Quijano, 1992; Mignolo, 2011) that exposes us to "alternatives of inquiry and forms of engagement" (Sauerbronn et al., in

press) and that challenges the colonial legacies that inform the production of accounting research. Our objective is to incite research that is sensitive to the lived experiences and research traditions that abound in the South and to encourage conversations about what counts as useful research. For the special issue editors, the notion of useful includes research that explicitly considers how accounting 'works' in non-North settings. Similarly, research that starts from conceptual and methodological traditions whose genealogy is not tethered to the canonical texts of Western thought creates the opportunity to move beyond the all-to-common North-South, center-periphery knowledge relationships. Finally, research that explicitly makes visible the 'biases' of North-centric research offers an important corrective to prevailing norms of critical accounting research. Stated simply, the special issue is a call to decolonize accounting and to expose critical accounting research to forms of injurious engagement that are under-valued and underrepresented within our community.

While our call aims to decolonize and destabilize critical accounting research, *Critical Perspectives on Accounting*, since its first editorial three decades ago, has sought to encourage these very sorts of research and to provide a space for "new forms of dialogue and tolerance;" and for research that is "eclectic and interdisciplinary" (Cooper & Tinker, 1990). This call for papers on the South is both a continuation of these efforts and a call to do critical accounting research differently.

Submissions that engage with Southern accounts in all its forms are welcome. We are open to submissions that investigate any type of setting and engage with any intellectual and research tradition from the South. Authors should also not feel obliged to

justify the significance of the research tradition by referencing North-specific canonical texts, problematics, and definitions of accounting. More specifically, the special issue is an opportunity for authors to share the ecosystem of concepts, epistemologies, methodologies, literatures, oral traditions, and practices that are part of their critical accounting research tradition with the international critical accounting community.

Workshop

We expect to hold an online workshop in **June 2022**. Authors interested in submitting their article to the workshop can contact the guest editors and submit a draft by **April 8, 2022**. Articles selected to present at the workshop will be invited to submit a revised version to the special issue and follow the normal review process. Participation in the workshop is however not mandatory for submission to the special issue.

Submission process

The deadline for submissions to this special issue is **December 30, 2022**. Manuscripts should be submitted electronically via <https://www.journals.elsevier.com/critical-perspectives-on-accounting>. Given the aim of the special issue, papers can be submitted in English, Portuguese, Spanish, or French (please contact the editors if you want to submit in a language other than these). Once the manuscript has gone through the review process and been selected for publication in the special issue, its authors will need to translate it into English before publication. The translation to English will be at the authors' expense. It is expected that the quality of the translation will meet proper standards and will as such be

subject to a validation process by the editors. While the English version of the manuscript will be published in the special issue, the submission in its original language will be published as supplementary online material. More information on the journal's language policy can be found in Andrew, Cooper, and Gendron (2020).

It is anticipated that this special issue will be published in **2024-25**.

Please direct any enquiries you may have about the special issue to all the editors:

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