



## Peer Review Report

### PEER REVIEW REPORT FOR:

Silva, C. M., Sauerbronn, F. F., & Thiollent, M. (2022). Decolonial studies, non-extractive methods, and participatory action research in Accounting. *Revista de Administração Contemporânea*, 26(4), e210014. <https://doi.org/10.1590/1982-7849rac2022210014.en>

### HOW TO CITE THIS PEER REVIEW REPORT:

Silva, C. M., Sauerbronn, F. F., Thiollent, M., & Misoczky, M. C. A. (2022). Peer review report for: Decolonial studies, non-extractive methods, and participatory action research in Accounting. RAC. *Revista de Administração Contemporânea*. Zenodo. <https://doi.org/10.5281/zenodo.5825191>

### REVIEWERS:

-  Maria Ceci Araujo Misoczky (Universidade Federal do Rio Grande do Sul, DCA, Brazil)  
*And one anonymous reviewer.*

## ROUND 1

### Reviewer 1 report

*Reviewer 1 for this round chose not to disclose his/her review report.*

### Reviewer 2 report

Reviewer: Maria Ceci Araujo Misoczky

Date review returned: March 21, 2021

Recommendation: Major revision

Disclaimer: The content of the Peer Review Report is the full copy of reviewers and authors' reports. Typing and punctuation errors are not edited. Only comments that violate the journal's ethical policies such as derogatory or defamatory comments will be edited (omitted) from the report. In these cases, it will be clearly stated that parts of the report were edited. Check [RAC's policies](#).

## Comments to the authors

The aim of the paper must be clear. If it is to present the contribution of the dominant version of PAR, the text needs minor revisions. If the aim is to argue for a decolonial perspective, the text needs major revisions. My decision considers the title of the present version and therefore asks for major revisions. It the author(s) decision is the first, then I would accept minor revisions.

### Additional Questions:

Does the manuscript contain new and significant information to justify publication?: Yes

Does the Abstract (Summary) clearly and accurately describe the content of the article?: Yes

Is the problem significant and concisely stated?: Yes

Are the methods described comprehensively?: Not applicable

Are the interpretations and conclusions justified by the results?: No

Is adequate reference made to other work in the field?: No

Is the language acceptable?: Yes

Does the article have data and / or materials that could be made publicly available by the authors?: Yes

Please state any conflict(s) of interest that you have in relation to the review of this paper (state "none" if this is not applicable).: There is no conflict.

### Rating:

Interest: 2. Good

Quality: 2. Good

Originality: 3. Average

Overall: 3. Average

## Authors' Responses

### Answer to Associate Editor:

We appreciate the opportunity to review the paper, stating that we worked to attend most of reviewers' comments. As suggested by them, we gave attention to the additional references, engaging in a fruitful debate (next pages) in this regard. For us, reviewer 1 requested the inclusion of some non-central authors in decolonial thinking, also presenting some simplistic criticism of Boaventura de Souza Santos' work. We tried to accommodate both. Additionally, reviewer 2 asked for authors interested in the intersectionality of gender and race in decolonial thinking, we included a brief discussion along the text and in a specific section. We included and highlighted what seemed more associated with the paper original focus. We hope that associate editors understand, as they read the responses and the new version, some of our positions in relation to the reviewers' demands.

### Resposta ao Editor Associado:

Agradecemos a oportunidade de revisar o artigo, informando que buscamos responder às sugestões dos avaliadores. Conforme sugerido pelos avaliadores, demos atenção às referências adicionais, engajando-nos em um debate frutífero (próximas páginas) a esse respeito. Para nós, o revisor 1 solicitou a inclusão de alguns autores não centrais no pensamento decolonial, apresentando também uma crítica simplista à obra de Boaventura de Souza Santos. Adicionalmente, o revisor 2 questionou sobre autores interessados na interseccionalidade de gênero e raça no pensamento descolonial. Para ambos, incluímos e destacamos o que parecia mais associado ao foco do artigo. Esperamos que os editores associados compreendam, ao longo da leitura das respostas e da nova versão do artigo, alguns de nossos posicionamentos em relação às demandas dos revisores.

## Comments from Reviewer 1:

*The authors' responses to the comments of Reviewer 1 for this round were omitted from this report, since the reviewer did not authorize the disclosure of his/her report.*

## Comments from Reviewer 2:

If the aim is to contribute to the decolonial efforts, then it must include the contribution of the main Latin American authors with special attention to Fals Borda (it is not enough to provide superficial references) and Paulo Freire. But also, to authors such as Oscar Jara (Peru), Marcela Fajardo y Gabriel Picheda (Ecuador), Sergio Martinic (Chile), among others. It cannot avoid the political dimension of research as a pedagogic praxis that includes the organization and mobilization of subaltern groups and has processes of conscientização at its core.

Answer: The article focuses on the contributions of several Latin American authors (who still have or do not have professional / institutional ties in Latin America). The original focus of the article was the fundamental authors of decolonial thinking, not specifically focusing on education, including some mentioned by the reviewer (such as Fals Borda). Even so, we understand the need to include one of the suggestions (Oscar Jara). However, other suggested authors (such as Marcela Fajardo, Gabriel Picheda) were unfortunately not included due to the page limit and the focus of the work. As for the depth in the approach of these authors, we highlight that some new excerpts were inserted on pages 05-12, keeping the concern with the text size. This is because, later in the opinions, the reviewers requested to reduce the decolonial approach in the paper.

Resposta: O artigo está centrado nas contribuições de vários autores latino-americanos (que ainda têm ou não têm vínculos profissionais/institucionais na América Latina). O foco original do artigo foram os autores fundamentais do pensamento decolonial, não especificamente com foco em educação, incluindo alguns mencionados pelo revisor (como Fals Borda). Mesmo assim, entendemos a necessidade de incluir uma das sugestões (Oscar Jara). No entanto, outros autores sugeridos (como Marcela Fajardo, Gabriel Picheda) infelizmente não foram incluídos devido ao limite de páginas e ao foco do trabalho. Quanto à profundidade na abordagem desses autores, destacamos que alguns novos trechos foram inseridos nas páginas 05-12, mantendo a preocupação com o tamanho do texto. Isso porque, posteriormente nos pareceres, os revisores solicitaram que a abordagem descolonial fosse reduzida.

The option for a version impregnated with the North American ethos, or even with Eurocentric approaches misguided as decolonial (such as Souza Santos), turns the text into one more version of subordination to intellectual colonialism (using an expression of Fals Borda).

The aim of the paper must be clear. If it is to present the contribution of the dominant version of PAR, the text needs minor revisions. If the aim is to argue for a decolonial perspective, the text needs major revisions. My decision considers the title of the present version and therefore asks for major revisions. If the author(s) decision is the first, then I would accept minor revisions.

Answer: The reviewer contradicts what other important decolonial authors consider regarding Boaventura de Souza Santos. For Ramón Grosfoguel (2012, p. 338), "The majority of European left-wing intellectuals continue to speak among themselves and are deaf in the face of decolonial political proposals and projects that assume epistemological perspectives from the Global South. [...] One of the few exceptions among thinkers in the North (more precisely in Southern Europe) is the decolonizing perspective that Boaventura de Sousa Santos and his school of thought, at the University of Coimbra (Portugal), announced through the Center for Social Studies. inter-systemic dialogue through the concept of "ecology of knowledge" and its assertion of a "sociology of absences" and a "sociology of emergencies" (Sousa Santos 2009), constitute the most ambitious and committed decolonial theoretical project for the Global South produced by a Northern intellectual. "

We agree with Grosfoguel's position in defending non-Eurocentric contributions made by researchers from the North, so we chose to keep the references to Boaventura in our article. It is worth noting that Boaventura's own thinking is in much dialogue with Oscar Jara's as mentioned by the reviewer. In our view, not citing authors from the North, just relying on pre-labeling them as "Eurocentric" is a risk and an error that does not allow for a decolonial (trans)border dialogue.

Resposta: O(A) revisor(a) contradiz o que outros importantes autores decoloniais consideram a respeito de Boaventura de Souza Santos. Para Ramón Grosfoguel (2012, p. 338), "A maioria dos intelectuais de esquerda europeus continua falando entre eles mesmos e são surdos frente a propostas e projetos políticos decoloniais que assumem perspectivas epistemológicas a partir do Sul Global.[...] Uma das poucas exceções entre os pensadores do Norte (mais precisamente do Sul da Europa) é a perspectiva descolonizadora que anuncia Boaventura de Sousa Santos e sua escola de pensamento, na Universidade de Coimbra (Portugal) por meio do Centro de Estudos Sociais. Sua proposta de diálogo interesistemático por meio do conceito de "ecologia de saberes" e sua asserção de uma "sociologia das ausências" e uma "sociologia das emergências" (Sousa Santos 2009), constituem o projeto teórico descolonial mais ambicioso e comprometido com o Sul Global produzido por um intelectual do Norte."

Nós concordamos com o posicionamento de Grosfoquel em defender as contribuições, não eurocêtricas, feitas por pesquisadores do Norte e optamos por manter as referências à Boaventura em nosso artigo. Cabe destacar que o próprio pensamento de Boaventura em muito dialoga com as iniciativas de Oscar Jara mencionado pelo revisor. Em nossa visão, não citar autores do Norte, apenas sustentando-se em pré-rotular estes como "eurocêtricos" é um risco e um erro que não permite um diálogo transfronteiriço decolonial.

## ROUND 2

### Reviewer 1 report

Reviewer: Maria Ceci Araujo Misoczky  
Date review returned: May 19, 2021  
Recommendation: Accept

#### Comments to the authors

(There are no comments.)

#### Additional Questions:

Does the manuscript contain new and significant information to justify publication?: Yes

Does the Abstract (Summary) clearly and accurately describe the content of the article?: Yes

Is the problem significant and concisely stated?: No

Are the methods described comprehensively?: Not applicable

Are the interpretations and conclusions justified by the results?: Yes

Is adequate reference made to other work in the field?: No

Is the language acceptable?:

Does the article have data and / or materials that could be made publicly available by the authors?: Yes

Please state any conflict(s) of interest that you have in relation to the review of this paper (state "none" if this is not applicable).: No conflict.

#### Rating:

Interest: 2. Good

Quality: 2. Good

Originality: 2. Good

Overall: 2. Good

### Authors' Responses

Dear Editor,

We are thrilled by the approval of our paper "Decolonial Studies, Non-Extractive Methods and Participatory Action Research in Accounting" and appreciated the opportunity to make some final adjustments regarding the aspect mentioned by the reviewer that is listed below.

## Comments from Reviewer/s:

“It is interesting that the authors made a bureaucratic insertion of Fals Borda in the reference throughout the text and, it seems, they have no idea of his significance for the theme they are addressing. In the response, they refer to ‘education.’ This was not the field of Fals Borda. Instead, they introduce lots of references to Paulo Freire, which is always good. However, it looks quite difficult to accept that the authors ignore the author who originally proposed and experimented PAR in Latin America, including at the end the incorporation of the methodology by international institutions.”

## Changes made and Counter-arguments:

We thank the reviewer for his sensitivity in the final reading of our manuscript and his suggestion. We introduced the contribution of Fals Borda, considering its centrality in what is now known as Participatory Action Research (through the Sentipensante concept and its legacy for Popular Education in Latin America). Additionally, we integrated and differentiated Fals Borda to the contributions of Paulo Freire and his trajectory of emancipatory pedagogy, most widely known in Brazil. These changes are reflected on pages 3 (end of introduction), 8-9 (decoloniality and non-extractive methods), 11/13 (decoloniality and PAR), 14 (contributions from PAR to accounting), 15 (concluding remarks).

Finally, we inform you that the paper was (re)sent to a proofreading professional to grant a better English version. In this sense, I would like to consult the editorial team if it is possible to have a Portuguese version, prepared by us in the coming weeks, available on the RAC webpage.

We hope that the final version attends the demand from this respectable journal to contribute to a new reflection (and action) in accounting.

We want to express our gratitude to the general editor, special issue editors, and RAC editorial team during the whole reviewing process while remaining available in the final stages for publication.

Saudações cordiais,

The authors