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Standardization and decolonization of accounting knowledge in Brazil

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Abstract

Positivist epistemological standards tend to limit the scope of accounting research. Epistemic colonialism reinforces the financialization of accounting studies. From the perspective of decolonial literature, an accounting framework rich in diversity is proposed. Thus, the objective is to discuss decolonial thinking in the context of the IFRS, in the development of accounting research and practice in Brazil. Through a theoretical approach, the study examines the subject from a critical and decolonial stance. Research indicates that the focus on meeting capital market demands, through the IFRS and accounting practice, is reflected in the financialization of the economy and in the capitalist, expansion driven by developed countries. To mitigate this issue, decolonizing accounting thought – through problematizing and epistemological education, the development of local theories and studies, and a multiplicity of objects and users – positively impacts the advancement of accounting science.

Keywords: standardization, decoloniality, epistemology.

Normatização e decolonização do conhecimento contábil no Brasil

Resumo

Padrões epistemológicos positivistas tendem a limitar o escopo da pesquisa contábil. O colonialismo epistêmico reforça a financeirização dos estudos em contabilidade. Sob o enfoque da literatura decolonial, propõe-se uma contabilidade ampla em diversidade. Assim, o objetivo é discutir o pensamento decolonial no contexto das IFRS, no desenvolvimento da pesquisa e da prática contábil no Brasil. Por meio da perspectiva teórica, buscaram-se abordagens sobre o tema de forma crítica e decolonial. As pesquisas indicam que o foco no atendimento às demandas do mercado de capitais, por meio das IFRS e da prática contábil, reflete na financeirização da economia e na expansão capitalista promovida por países desenvolvidos. Para mitigar esse problema, decolonizar o pensamento contábil, por meio da educação problematizadora e epistemológica, do desenvolvimento de teorias e estudos locais, com multiplicidade de objetos e usuários, impacta positivamente o avanço da ciência contábil.

Palavras-chave: normatização, decolonialismo, epistemologia.

Normalización y decolonización del conocimiento contable en Brasil

Resumen

Los estándares epistemológicos positivistas tienden a limitar el alcance de la investigación contable. El colonialismo epistémico refuerza la financiarización de los estudios en contabilidad. Desde el enfoque de la literatura decolonial, se propone una contabilidad amplia en diversidad. Así, el objetivo es discutir el pensamiento decolonial en el contexto de las IFRS, en el desarrollo de la investigación y de la práctica contable en Brasil. A través de una perspectiva teórica, se abordó el tema de manera crítica y decolonial. Las investigaciones indican que el enfoque en satisfacer las demandas del mercado de capitales, mediante las IFRS y la práctica contable, se refleja en la financiarización de la economía y en la expansión capitalista promovida por los países desarrollados. Para mitigar este problema, decolonizar el pensamiento contable – por medio de una educación problematizadora y epistemológica, del desarrollo de teorías y estudios locales, y de una multiplicidad de objetos y usuarios – impacta positivamente en el avance de la ciencia contable.

Palabras clave: normalización, decolonialidad, epistemología.

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INTRODUCTION

Accounting research developed in the twenty-first century and situated within the mainstream is predominantly characterized by functionalist approaches and a restricted epistemological orientation grounded in positivism. This perspective is rooted in the inseparability of modernity and colonialism, a process through which knowledge produced from Eurocentric frameworks is universalized and legitimized as superior. Due to the dominance of this logic within the field, certain approaches acquire greater scientific authority, while interpretivist and critical perspectives tend to remain at the margins, often being treated as peripheral (Homero, 2021).

These themes are considered peripheral not due to a lack of importance or relevance, but rather because of the predominance of neoclassical ideological aspects within the context in which accounting is situated (Sauerbronn et al., 2017). Thus, topics involving gender, history, socio-environmental issues, and local problems are frequently classified as non-accounting-related or as matters of secondary importance and are consequently marginalized (Homero, 2021). Colonialism, therefore, is perpetuated through the control of knowledge, which establishes certain economic and organizational models as universal and superior, regardless of local particularities and needs. This process is sustained by the legitimization of Eurocentric rationality and the subalternization of other epistemologies, thereby reproducing relations of domination that characterize the coloniality of power and knowledge (Lander, 2005; Quijano, 2005).

The convergence of countries — including Brazil — with international standards, alongside the adoption of management theories and tools stemming from globalization (and validated by peers and the field itself), renders these instruments, theories, and models universal — that is, applicable to all contexts. Studies challenging the validity or universal application of these approaches often face contestation (Bourdieu, 1976; Homero, 2017; Lander, 2005). Even critical studies are not immune to this epistemological domination. In many cases, they remain marked by asymmetries in knowledge production, as theories, analytical categories, and criteria for scientific validation continue to be predominantly defined according to frameworks and institutions from the Global North (O'Leary, 2025; Sauerbronn et al., 2024).

In this scenario, groups of international researchers, particularly those from Anglo-Saxon and North American countries, ultimately contribute to validating and dominating the field of accounting research, reflecting broader imperialist dynamics (Mignolo, 2007; Prasad, 2005; Sauerbronn et al., 2017). As Lakatos (1979) discusses, competition between theories is not confined to the logical realm, as historical factors also shape the course of scientific development. This recognition makes it possible to observe that theories do not always prevail because of their theoretical or methodological superiority, but also as a result of power relations and economic dominance. This dynamic is also evident in the process of convergence toward the International Financial Reporting Standards (IFRS), whose standards are shaped predominantly by the rationalities and interests of core countries and subsequently disseminated as universal frameworks. Although adopted globally, the participation of countries from the Global South in their formulation and legitimation remains relatively limited, contributing to the reproduction of the coloniality of knowledge by privileging particular economic and accounting conceptions at the expense of the institutional, social, and economic specificities of peripheral contexts (Lander, 2005; Quijano, 2005; Sauerbronn et al., 2024).

This study aims to analyze decolonial accounting thought in the context of IFRS implementation, considering its implications for the development of accounting research and professional practice, with the aim of advancing an alternative epistemological approach to accounting. Critical accounting research makes it possible to examine the theories underlying accounting techniques, as well as their assumptions and principles.

This perspective not only enables theories to be tested at the semantic, syntactic, and pragmatic levels, but also incorporates into scientific discussion the factors that influence these theories and practices, including political, economic, legislative, cultural, and ideological dimensions, all of which are present in and contribute to shaping the development of accounting as a science (Homero, 2021). Accordingly, this study is characterized as a theoretical essay (Bilhim & Gonçalves, 2021). The argument unfolds through three movements: the reconstruction of the coloniality of knowledge as an analytical lens; an examination of accounting standard-setting and convergence toward IFRS through this lens; and the formulation of a situated epistemological proposal. The corpus comprises Latin American decolonial literature and critical accounting scholarship on standard-setting and IFRS, selected for their relevance to the articulation between these two fields.

The decolonial epistemology adopted in this study draws on the contributions of Quijano (2005) and Lander (2005), particularly their discussions of the coloniality of power and the coloniality of knowledge. The predominance of a single perspective may prove limiting in view of the diversity of contexts, challenges, and realities within which accounting is embedded. In this sense, a decolonial perspective makes it possible to question the claim to universality underlying these models and to broaden the recognition of accounting knowledge and practices situated in different social, economic, and cultural contexts (Sauerbronn et al., 2024).

This study is grounded in the understanding that decolonial epistemology, particularly through the contributions of Quijano (2005) and Lander (2005), provides a basis for questioning the universalization of accounting models and standards produced within historically dominant contexts. By highlighting the asymmetries involved in the production and legitimation of knowledge, this perspective makes it possible to address issues related to representation, participation, and epistemic justice in the process of international convergence toward IFRS. The asymmetry is concrete: standards are formulated and validated in issuing centers, while countries in the Global South participate primarily as adopters rather than as standard-setters. In this context, it becomes possible to understand the impacts of accounting beyond its technical dimension, recognizing it as a social and institutional practice that influences organizations, markets, and society, while also potentially reproducing power relations and marginalizing needs and perspectives originating in the Global South (Coetsee, 2010; Lander, 2005; Quijano, 2005; Sauerbronn et al., 2024).

From the perspective of Kuhn (1962/2018), paradigm shifts enable the emergence of new theories that are better suited to the historical context in which they develop. Kuhn's account of paradigmatic change is internal to the scientific community and does not address the geopolitics that determine which centers produce and validate knowledge regarded as universal. The decolonial perspective advances this discussion. Within the accounting field, a critical approach to accounting expands the epistemological and methodological dimensions applied to research, promoting solutions for accounting practice and generating social impact.

The essay is structured around the following topics: the decolonial perspective underlying the study; the context in which accounting as a science and accounting standard-setting developed; convergence toward international accounting standards; the impact of IFRS on colonial dimensions; the decolonization of accounting knowledge; the principles and criteria underpinning an alternative epistemological approach to accounting in Brazil; and, finally, the concluding remarks.

EPISTEMIC DECOLONIALISM AND PERSPECTIVES FOR ACCOUNTING

This study adopts the coloniality of knowledge as its central analytical lens (Lander, 2005; Quijano, 2005). Coloniality is distinct from colonialism: the latter refers to the historical and political relationship of territorial domination, whereas the former denotes the structure of power that survives and reproduces itself through the production, validation, and hierarchical ordering of knowledge, even after the end of formal domination (Quijano, 2005). It is this coloniality of power and knowledge that structures the analysis. Césaire and Fanon are incorporated as genealogical foundations of this critique, rather than as a treatment of the question of race: their work gives rise to a critique of colonization as a project disguised as civilization and progress, an interpretation that this article extends to international accounting standards.

Popper, Lakatos, and Kuhn address validation and change within science. The decolonial perspective shifts the question toward who holds the authority to determine what counts as science. The study aligns with the Latin American decolonial tradition, centered on the coloniality of modernity, and draws on postcolonial critique in a complementary manner, without conflating the two traditions.

From the perspective of reconstructing thought and epistemological questions, Aimé Césaire (1950/2006) and Frantz Fanon (1961/2022) laid the initial foundations of decolonial epistemology. The need to decolonize knowledge across different fields of inquiry has been discussed since the mid-1970s. However, it was Aníbal Quijano (2005), a Peruvian sociologist, who consolidated the concept of coloniality by explaining how knowledge is colonized within political and economic spheres and emphasizing that the major task in confronting this reality is to decolonize it (Mendes et al., 2020; Mignolo, 2007). Quijano played a fundamental role in the development of critical Latin American thought in the social sciences (Walsh et al., 2018).

Carvalho Filho et al. (2017) observe that, in Latin America, amid neoliberal reforms, there was a transition from Eurocentric coloniality to a form of coloniality shaped by the United States and globalization processes. In response to this shift, the decolonial movement emerged, within which Lander (2000) raised provocative questions about the role of knowledge produced by institutions. Among these are: Why and for whom is knowledge created and reproduced? What possibilities and values are promoted? Which ones are excluded? Does the knowledge produced in universities effectively contribute to the well-being and happiness of the population — or at least of the majority?

These questions prompt reflection on the legitimacy of knowledge construction, its form and purpose, and on whom it effectively benefits. When this critique is applied to the accounting field, the standardization of research becomes apparent, often constrained by positivist models, which limits the potential of accounting as an applied social science (Major, 2017). As an applied field, accounting should not become detached from the context in which its practices and knowledge are mobilized, as doing so may constrain its ability to identify relevant problems, propose solutions, and generate societal impact.

Returning to the genealogical foundation outlined above, decolonialism can therefore be understood as a process of raising awareness of the colonial legacy, seeking to break with the ideological foundations of the standards imposed by colonizers, whether epistemological, social, or cultural. For Césaire (2006), colonization disguises itself as philanthropy but, in reality, constitutes an act of plunder, in which cultural, social, religious, and epistemological dimensions are replaced under the pretext of “improvement”. Fanon (1961/2022) emphasizes the violent and insidious nature of this process, as well as the difficulty faced by the colonized in recognizing the invisible barriers that surround them.

Having established this foundation, it is necessary to extend it to the accounting field. From a perspective of epistemological pluralism, bringing the context of accounting into the decolonial debate brings questions such as “why and for whom is accounting research conducted?” back to the fore. It is essential to critically reconsider how accounting is studied and what purpose such studies serve — not as a choice between one approach or another, but as an integrative proposal encompassing multiple conceptions, purposes, and objectives. Aspects beyond financial considerations or the logic of the neoliberal economy must be taken into account. Decolonialism proposes epistemologies that make sense within the local contexts in which knowledge is produced (Mendes et al., 2020; Mignolo, 2007).

It is important to emphasize that this proposal does not entail a rejection of epistemological rigor or of science in its traditional conception, as outlined by Kuhn (1962/2018). Rather, it seeks to break with hierarchies that position countries of the Global North as superior while relegating the Global South to an inferior position. The validation of research should not be based on such a hierarchy, but rather on its capacity to understand and describe the diversity of realities and to address concrete problems.

Accounting, as an applied social science that has evolved in response to transformations in capital, society, and the economy, cannot be reduced to a market-oriented logic. It must go beyond this perspective by taking into account the diversity of its users. Moreover, public, private, and third-sector organizations should not be confined to a purely financial logic (Iudícibus et al., 2005).

This perspective also extends to accounting education. Graham (2013) argues that accounting should be introduced to new students and researchers through its historical and social roots, thereby broadening their horizons of understanding. This requires a critical approach to the construction of accounting knowledge. Mendes et al. (2020) argue that accounting education should encourage students to learn reflectively, developing knowledge that extends beyond their immediate reality, in contrast to an anti-pedagogical discourse centered on training, adaptation, and the dehumanization of accounting practice. Castro et al. (2015) observe that the process of convergence toward international accounting standards has significantly altered discussions about the nature of accounting.

This convergence has promoted extensive standardization, the logic of which remains embedded in accounting standards, research, and perspectives. The predominance of studies that assess IFRS without considering the political and economic contexts surrounding their development and implementation — as evidenced, for example, by the lobbying involved in the process — and without reflecting on the social usefulness of these standards in the countries where they are applied ultimately constrains the scope of the accounting field.

There is a need to expand and complement existing studies by incorporating more critical perspectives on these instruments, as well as new theories, principles, and tools emerging from other research centers and addressing the specific problems of their local contexts. Having established the coloniality of knowledge as the analytical lens, the following section examines how accounting standard-setting and convergence toward IFRS express this power structure within the accounting field.

ACCOUNTING AND THE COLONIALISM OF INTERNATIONAL STANDARDS

Accounting evolves in response to the demands of society (Bertato, 2010). The Great Depression, which began in 1929, demonstrated that the lack of standardization, regulation, and ethical principles in accounting practice could undermine market confidence and exacerbate economic crises, reinforcing the social relevance of accounting information. Against this backdrop, a social demand emerged for mechanisms capable of ensuring greater reliability in accounting information. According to Silva (2019), this need was associated with the fact that accounting records were regulated by the very agents involved in economic activities, such as companies, banks, financial markets, and accountants themselves.

The reflections prompted by economic crises and the growing demand for reliable information favored the institutionalization of accounting as a regulated practice and stimulated efforts toward harmonization and standardization on a global scale, consolidating an approach focused on the uniformization of accounting practices. In this context, a normative and positivist perspective of the discipline became established, characterized by the predominance of theoretical constructions with a technicist orientation (Iudícibus, 2012; Martins, 2014).

This context of uncertainty surrounding accounting practices and procedures, combined with globalization and neoliberal dominance by developed countries, culminated in the establishment of bodies responsible for issuing and regulating international standards, now represented by the International Accounting Standards Board (IASB). This body issues and revises international accounting standards, which have been widely adopted by the international community (Nascimento et al., 2014).

Botzem (2012) argues that the standards issued by the IASB have increasingly emphasized accounting practices promoted by Anglo-American actors, to the detriment of national standards originating elsewhere. The gradual colonization of financial activities has, in recent decades, been marked by the financialization of the global economy. The IASB clearly prioritizes financial considerations in its standards, seeking to meet investors' information needs (Chiapello, 2016). Financialization and coloniality operate here on interconnected levels: the former subordinates standard-setting to the logic of financial capital, while the latter establishes this logic as a universal standard of accounting knowledge. It is therefore essential to reflect on the impacts of this process of globalized standardization on accounting scholarship and practice. Within this process of institutionalizing accounting, two orientations can be identified.

On the one hand, an orientation toward professional practice became consolidated, in which dominant technical standards are conceived as mechanisms guiding accountants' activities, culminating in the formulation of standardized rules and procedures (Ott & Pires, 2009). On the other hand, concern emerged with the methodological foundations and scientific legitimacy of the field, directing accounting research toward discussions related to knowledge construction and the recognition of accounting by both the market and the scientific community (Wanderley & Cullen, 2012).

While the internationalization of accounting strengthened standardization and the pursuit of scientific legitimacy, it also deepened debates concerning the power relations involved in knowledge production. Mendes et al. (2020) highlight that the dependent condition of Latin American countries, historically shaped by colonialism, influenced the development of social thought in the region. With the processes of modernization, the tradition of independent research lost ground, while conceptions of progress and development came to be legitimized under strong U.S. influence (Rosa & Alcadipani, 2013). In this context, a dynamic became established in which frameworks originating in core countries assumed a hegemonic position, marginalizing local perspectives and reinforcing the need for critical reflection on the production of accounting knowledge.

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In opposition to the predominance of normative and technicist perspectives, an understanding of accounting as a social practice emerged in the 1980s. This approach began to question assumptions of neutrality and universality in accounting knowledge, emphasizing that accounting not only reflects reality but also participates in its construction. Accordingly, the discipline came to be understood as a historically situated and socially constituted field, capable of shaping behaviors, values, and social relations, thereby creating space for critical approaches focused on analyzing the impacts of accounting on society (Nascimento et al., 2022).

ACCOUNTING INFORMATION IN THE POST-IFRS ERA

The international standards issued by the IASB aim to improve the quality of accounting information. Based on this premise, several empirical studies have been conducted to demonstrate improvements in such information (e.g., Alves & Martinez, 2014; Brunozi et al., 2015; Silva & Fonseca, 2015). In Brazil, Lima (2010) examined the correlation between IFRS disclosure, which was then in the process of being adopted, and stock prices in the capital market, revealing improvements from this perspective.

The critique that follows operates within the terms of the dominant paradigm itself: it examines the promise of IFRS according to the metric that the paradigm itself has chosen, value relevance. Even within this framework, the view that IFRS improve the quality and relevance of accounting information is not consensual in the literature. Santos and Cavalcante (2014), for example, argue that it cannot be stated that the adoption of IFRS resulted in informational gains in Brazil. This is due to factors such as the country's culture, historical aspects of the development of accounting, and the way in which this information is used, for whom, and for what purposes — elements that have significant impacts beyond logical-quantitative conceptions.

Studies addressing the ideological nature of accounting indicate that it can be used to legitimize dominant positions, as well as to create and maintain such structures. Bourguignon et al. (2004) confirm that ideology directly influences the development and application of accounting tools and standards. This influence is also evident in the environment in which companies operate (Peixoto & Martins, 2021). Coelho et al. (2011) emphasize that factors such as translation, language conventions, interpretation, professional training, and accounting education directly affect the application of IFRS.

If even within its own terms the informational gain remains uncertain, the next limitation lies in the construct itself: quantitative metrics do not encompass the cultural and ideological dimensions of accounting information. This further reinforces the need for reflection on the adoption of international standards. Such reflection should consider how these standards are influenced by cultural and ideological factors, with a view to achieving genuine improvements in accounting information.

THE COLONIALISM OF IFRS THROUGH A CRITICAL EPISTEMOLOGICAL LENS

Accounting research and practice are discussed in terms of a duality: (a) supporting standardization by restricting the methods permitted, on the grounds that this provides greater security for the economy and organizations; or (b) allowing greater freedom for different perspectives, thereby providing information tailored to the interests of diverse users (Black et al., 2017). However, countries — particularly emerging economies in the Global South —adopted this convergence without sufficiently questioning the implications and legitimacy that these standards would have within their specific contexts (Walker, 2010).

The predominance of studies focused on the determinants of standards adoption (Amiraslani et al., 2013; Florio et al., 2018; Santos et al., 2014; Tsalavoutas, 2011; Verriest et al., 2013) reveals a descriptive approach that does not address the effects and impacts of such adoption. Even studies addressing its consequences (Abdullah et al., 2015) tend to focus exclusively on the stock market. Research considering multiple dimensions — including cultural factors — remains scarce (Tsalavoutas et al., 2020).

Shareholders and the market are not the only users of accounting information. IFRS embody the ideology that the financial market is the primary user of information and the most appropriate mechanism for regulating economic relations. This neoliberal view operates through an ideological logic that transforms this narrative into a "factual reality", making it appear as though no viable alternatives exist. This construction suggests that advances in accounting information and greater security

for users would be natural consequences of standardization. This discourse forms part of the modernity/coloniality nexus: progress and improvement are presented as attainable only through standardization and control (Sauerbronn et al., 2017).

However, as Mendes et al. (2020) observe, this purported evidence is not empirically substantiated; rather, it reveals a neoliberal discourse embedded in the standards, capable of legitimizing the dominant economic rationality. In this context, accounting comes to support and reproduce this reality by assuming that meeting the demands of the market is equivalent to meeting the needs of all users, disregarding the fact that the interests of these groups are often distinct, or even antagonistic. In the Brazilian context, it is necessary to consider whether accounting standards should serve exclusively the interests of this specific group or should also take into account the socioeconomic needs of small business owners, workers, and society at large (Armstrong et al., 2010).

Another relevant issue concerns the narrative of neutrality that permeates accounting discourse, as though choices regarding recording, recognition, and measurement were neutral and devoid of interests (Arnold & Hammond, 1994; Cooper, 1995; Nascimento et al., 2022). The IASB itself has been criticized because of the lobbying involved in the standard-approval process (Schlotefeldt et al., 2020; Tavares et al., 2017). When public consultations are opened for the development of a new standard, most submissions come from the interested parties themselves, demonstrating that the standard-setting process is, in fact, political and influenced by interest groups (Godfrey et al., 2010).

Considering that accounting has the power to shape reality — while simultaneously being shaped by it — and that it affects behaviors, values, and decisions, its impacts are social, political, and economic (Nascimento et al., 2022). Accordingly, standardization around IFRS reinforces the narrative that this is an inevitable path and that, when compared with local systems and previous principles, it represents progress toward accounting modernity.

This universalist view of knowledge, regarded as the most appropriate and generalizable, has been widely criticized from both epistemological and ontological perspectives. Popperian and positivist conceptions face limitations in addressing the subjectivity inherent in the development of the social sciences, including accounting (Mendes et al., 2020). The idea that only knowledge produced through specific scientific methods is legitimate fails to encompass the complexity of social realities. Positivism is merely one of the possible approaches to knowledge construction.

From the perspective of the coloniality of knowledge (Lander, 2005; Quijano, 2005), the universality attributed to IFRS appears less as an exclusive consequence of their technical superiority and more as an expression of the geopolitical relations that structure the production and validation of knowledge. Hegemonic centers, by concentrating normative and epistemological authority, establish their standards as universal, rendering accounting conceptions originating in peripheral contexts subordinate. Consistent with Prasad's (2005) postcolonial perspective, dominant accounting research, grounded in positivist assumptions, tends to frame the discipline within normative structures aligned with the demands of financial markets and the frameworks disseminated through IFRS, thereby contributing to the reproduction of a particular rationality presented as neutral and universal.

This conception is neither neutral nor universal. It carries an imperialist ideology that, under the discourse of progress and civilization, seeks to control the political and economic systems of peripheral countries (Sauerbronn et al., 2017).

By adopting an epistemologically critical stance, other theoretical foundations can be employed to understand the reality that accounting helps construct. Recognizing accounting as a social science, shaped by subjectivities, multiple conceptions held by individuals and groups, and diverse interests and objectives, it becomes essential to adopt a critical stance in accounting research. Accounting tools, languages, and standards embody these subjectivities and should therefore be analyzed in light of different social realities (Arnold & Hammond, 1994; Burchell et al., 1980; Nascimento et al., 2022; Tangen, 2004).

DECOLONIZATION AND ACCOUNTING KNOWLEDGE

Although decolonial thought is still an emerging debate in Brazil, its presence has been gaining strength in the fields of the social sciences and history (Walsh et al., 2018). In accounting, however, engagement with decolonial perspectives is still at a stage of consolidation, with its theoretical and methodological foundations continuing to develop. Despite the expansion of critical scholarship, studies seeking to break with the epistemological and methodological assumptions of the positivist

tradition that has historically guided accounting research remain scarce, limiting the emergence of alternative perspectives on knowledge production (Andrew et al., 2020; Homero, 2017; Lourenço & Sauerbronn, 2016).

According to Mendes et al. (2020), decolonizing accounting principles means broadening the thematic and epistemological horizons of the field without implying a rejection of financial accounting or market demands. From this perspective, the production of accounting knowledge is guided not only by universalizing standards but also by the problems and needs of the contexts in which accounting is mobilized. As an applied science, accounting is expected to remain connected to organizational and social realities, contributing to the understanding and resolution of concrete problems. In this sense, there is a growing demand for professionals with a holistic perspective, capable of engaging with the "shop floor" and generating solutions that support decision-making and promote societal impact (Mineiro & D'Ávila, 2014).

In this context, overcoming the limitations associated with the hegemony of a technical-financial rationality does not require abandoning IFRS or financial accounting, but rather broadening the epistemological horizons of the field. As Ribeiro (2017) argues, critically examining accounting education is as necessary as critically examining knowledge production, since an educational approach centered exclusively on neutrality, objectivity, and standardization tends to turn technical instruments into ends in themselves. Although IFRS have contributed to the international harmonization of accounting practices, the challenges faced by organizations and society require an approach to accounting capable of engaging with the contexts in which it is applied, interpreting concrete problems, and producing socially relevant solutions. Thus, a more critical and contextualized perspective does not seek to replace technical expertise, but rather to complement it, reaffirming the social purpose of accounting and expanding its potential contribution beyond the demands of financial market.

Accordingly, the decolonization of universities is proposed, requiring efforts to confront the departmentalization of knowledge and to encourage the development of broader interfaces across fields of knowledge. This would enable accountants and other professionals not only to engage with different forms of knowledge, but also to contribute to new forms of knowledge construction, both within and beyond the accounting field (Mendes et al., 2020).

Castro-Gómez (2007) proposes the establishment of a dialogue among different forms of knowledge, which is possible only through the decolonization of knowledge and of the institutions that produce it. This process requires recognition of the context in which knowledge is constructed, as well as of the researcher as an active participant in the object of study. University decolonization therefore presupposes transdisciplinary and transcultural practices.

Decolonizing universities is essential to building a more just society. Ribeiro (2017) emphasizes that transdisciplinarity goes beyond the articulation of disciplines — as suggested by traditional interdisciplinary thinking — and involves the integration of different forms and elements of knowledge capable of enriching the construction of knowledge.

Lourenço and Sauerbronn (2016) highlight that, particularly in management accounting, practical applications are complex and rarely follow linear and rational trajectories. They involve multiple actors and challenge established theories, generating unexpected scenarios and outcomes. When theoretical frameworks are excessively restrictive, they compromise the interpretation of phenomena and hinder innovation.

Within this context, it is recognized that accounting has limitations in representing the reality it seeks to portray. However, according to Mendes et al. (2020), these limitations do not preclude consideration of alternatives for the field. Over the past decades, several researchers have sought to break through these barriers. The pragmatic changes observed in accounting principles do not necessarily reflect this critical movement, but rather an adaptation to the absence of alternatives. Accordingly, there is an urgent need to consolidate a critical research community in Brazil, given the scarcity of studies along these lines.

It is therefore imperative to develop new epistemologies in accounting research and to ensure that they are valued and encouraged within higher education institutions. This would make it possible to break with the rigidity of the positivist paradigm, creating space for future accounting professionals to broaden their perspectives and generate concrete and transformative impacts on accounting reality, which is inherently diverse and dynamic.

The main challenge identified by Mendes et al. (2020) for this epistemological reconstruction is the establishment of educational policies that encourage academics to critically question accounting theories, prevailing educational models, and hegemonic accounting practice from a decolonial perspective. Traditional accounting, characterized by a monological, technicist, and

individualistic approach, needs to be demystified. The objective is to promote the development of studies that contribute to the advancement of accounting knowledge as a whole.

Recognizing that accounting knowledge is not based on a single truth, it is necessary to incorporate other perspectives, enriching what is already known and making the learning process more meaningful and stimulating (Lourenço & Sauerbronn, 2016).

In summary, Mendes et al. (2020) argue for the need to foster dialogue and politicization in accounting education. Accounting should move beyond its exclusively financial domain and explore other realities. To this end, it is necessary to adopt a problem-posing educational approach, whose interests are not limited to economic logic but encompass a diversity of epistemologies from postcolonial and decolonial perspectives, thereby broadening the scope of accounting research conducted in Brazil.

TOWARD A SITUATED ACCOUNTING

The critique of the coloniality of knowledge in accounting is only complete when it points toward possible paths forward. This section brings together the elements of an alternative epistemological proposal, organized around principles, validation criteria, and a research agenda. It is not intended to prescribe a method, but rather to delineate the foundations upon which a situated accounting can be constructed.

The first principle is the recognition of the locus of enunciation. All accounting knowledge production is situated: it responds to specific social, economic, and institutional contexts and serves particular interests. Making this locus explicit is a condition for distinguishing what, in a theory or standard, derives from its adequacy to the problem from what derives from the authority of those who formulated it. The second principle is the pluralism of objects and users. Accounting is not exhausted by investors and capital markets, and research should incorporate users and purposes that are currently marginalized: workers, small businesses, public and third-sector organizations, and socio-environmental demands.

These principles give rise to a validation criterion distinct from the prevailing one. In the dominant model, the legitimacy of research is associated with its adherence to frameworks and institutions of the Global North. The perspective adopted here proposes shifting this criterion toward the capacity of research to understand and respond to concrete problems within its own context. A theory is not superior because of its origin, but because of its adequacy to the phenomenon it seeks to explain. The proposed shift preserves rigor and dialogue with international scholarship while rejecting the hierarchy that turns origin into authority.

Finally, the proposal points to a situated research agenda for Brazilian accounting. The process of convergence toward IFRS should be examined in light of the country's institutional conditions, rather than as mere adherence to a universal standard. The social usefulness of the standards for users other than those in the capital market should be investigated. It is also necessary to develop studies on accounting objects specific to peripheral contexts, including the accounting of community organizations, the solidarity economy, territories, and socio-environmental purposes, in which the assumptions underlying international standards prove insufficient. The operationalization of these studies through appropriate empirical designs constitutes a natural extension of this essay.

FINAL CONSIDERATIONS

The discussion developed here is not intended to dismiss market demands, nor to denigrate mainstream, positivist research or its methodologies. On the other hand, it seeks to bring the discussion to bear on the barriers arising from the colonial and imperial domination exercised by developed countries over accounting research, practices, and tools. In doing so, it creates space to critically challenge, rethink, and discuss the legitimacy, applicability, neutrality, and universality claimed by this body of knowledge for countries of the Global South, as well as to identify the impacts that this colonized knowledge produces in these contexts.

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The discussion presented demonstrates that IFRS represent the consolidation of imperialist and colonial dimensions in the development of accounting practice, a process that is also confirmed and legitimized within the dominant mainstream of accounting research. This process places the development of accounting with an almost exclusive focus on meeting the demands of capital markets in developed countries. Consequently, research considered highly relevant is directed toward serving these users, ultimately becoming limited, in the long term, to similar approaches.

Accordingly, this discussion challenges the limitations imposed by this context on the use of accounting and on its users, based on the understanding that the applicability of accounting and the social demands placed upon it are broader and more complex, and that other users and contexts are also relevant. It also challenges the perspective of inferiority versus superiority attributed to different countries with regard to the development of theories, standards, and tools. It is necessary to adopt a critical stance and recognize that such forms of knowledge should not always be regarded as universal and may, instead, be particularized to better respond to the demands of specific localities. Difference, therefore, should not be framed in terms of inferiority or superiority.

For this to be possible, it is necessary to broaden the scope of accounting research by incorporating different epistemological perspectives and a greater diversity of methodologies. This broader approach will allow both the development of new topics and approaches and the critical examination of aspects that have already been established. Thus, new forms of evidence and interpretation may emerge, and mainstream studies may be complemented — not through separation or rejection, but through the incorporation of other perspectives in a complementary manner. After all, encompassing a subjective and highly complex whole can hardly be achieved through a single epistemological lens or worldview. It is essential for accounting as a science to advance in the development of theories, the improvement of methods and practices, and the broad-based response to social demands.

Furthermore, it is necessary to recognize that accounting, as an applied social science, inherits the subjectivity and complexity of society and, therefore, its results and applications need to be understood critically, with due regard for their limitations. From a decolonial perspective, this means recognizing that theories and practices adopted in one country may not be suited to the reality of another, and that methodologies and tools may — or may not — be developed locally. This understanding of the application of accounting can only be achieved through accountants' critical analysis, grounded in multiple forms of knowledge, as proposed by discussions on decolonization.

Accordingly, it is suggested that new studies adopting a decolonial approach examine, for example, the universality of management theories and their tools, or that critical studies be used to reassess established principles. This would broaden the focus by incorporating new methodologies and epistemological perspectives, as well as other factors — including social and environmental issues, justice, entrepreneurship, and gender — and other types of users. This, in turn, would make it possible to assess the relevance of the information produced under IFRS, complementing the empirical studies already available.

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RESEARCH DATA AVAILABILITY

All data supporting the results of this study are provided in the article.

CONFLICT OF INTEREST

The authors declare that they have no conflicts of interest related to the submission, review, or publication of this manuscript.

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