

Decolonization In Practice: Taking Stock and Moving Forward

Context & purpose

Chair/host: Elisavet Mantzari (European Accounting Association – Diversity, Equity & Inclusion Committee).

Session focus: *“Decolonization in practice: taking stock and moving forward”* — creating an open space to reflect on what decolonization means in practice for accounting (and beyond), including institutional, research, and teaching implications.

The key takeaways from the speakers

- **Decolonization was framed as a lived and unfinished *practice*** rather than a goal to be achieved, something you “complete” through a checklist or a single curriculum update.
- **Positionality and reflexivity were treated as key considerations:** speakers repeatedly connected decolonization work to *where we speak from*, how institutions shape what is “legitimate,” and the risks of reproducing dominance even with good intentions.
- **Institutional constraints were acknowledged as structuring, but not fully determining, what becomes possible** (e.g., performance systems, publishing incentives, “elite” institutional norms and expectations). A core tension discussed was *how to work within these structures without becoming fully absorbed by them and still changing them*.
- **Pedagogy and curriculum change was discussed as relational and as a process, require more than adding readings:** emphasis was placed on changing classroom practices, widening what counts as knowledge, how authority circulates, and creating conditions where different experiences can be voiced.
- **Inclusion was framed as not only “who is in the room,” but also “who can speak and be heard”, “who is taken seriously”** with particular attention to language barriers and the disciplining effects of “colonized” academic language that can restrict participation.
- **Alongside its emotional weight, decolonization was described as sustaining and energising work:** speakers highlighted the role of creativity and embodied methods, the importance of curiosity and experimentation in lowering resistance, the production of connection and recognition through co-creation, and the need to centre joy and care to counter burnout and keep this work liveable and hopeful over time.

Key themes that emerged in the discussion

1) Naming the problem: vocabulary and history

Speakers highlighted how “decolonization” can provide language for long-felt discomfort and long-standing contradictions (e.g., between professional norms and lived realities), while also risking becoming a buzzword if not tied to changes in practice.

2) Moving from ideas to institutional practice

- The conversation emphasized decolonization as something that must show up in institutional routines such as curriculum design, assessment, research governance, hiring/promotion norms, and what is treated as “rigorous” or “top-tier” work.

3) Methods and co-creation to shift power dynamics

- A major thread was that “doing decolonization” involves how work is done and what is produced: co-creating meanings of decolonization with colleagues and students, creating dialogic spaces, and experimenting with methods intended to reduce and interrupt hierarchical knowledge production.

4) Publishing, careers, and “elite” expectations

- Participants discussed contradictions and emotional efforts involved in trying to advance decolonial agendas while being evaluated through conventional academic systems (journals, rankings, metrics, performance demands).
- A specific point raised was the challenge of supervising and mentoring (including PhD researchers from the Global South) in environments where “success” may require conforming to dominant Western academic expectations while trying to preserve the value of contextual knowledge and voice.

5) Language and access

- A key question raised toward the end was about the role of language as a tool but also a barrier raising the question: how decolonization conversations can include people who do not use or do not feel comfortable using the dominant academic language, and how “colonized language” can constrain what can be expressed and who can participate, and with what authority.

6) Joy and creativity as decolonial resources

- Speakers emphasised that decolonization need not be only adversarial, pointing instead to creative and embodied practices, playful and experimental forms of engagement, experiences of connection and recognition, and the centring of care and joy as ways of sustaining participation and opening alternative ways of knowing and relating.

Questions & discussion points raised by participants

- **How far can and should decolonization go within existing academic structures?** This question centred on the tension between decolonial aspirations and the realities of elite institutions, publishing systems, and career evaluation. The discussion

acknowledged differing comfort levels and constraints, while still encouraging continued reflection and movement. Decolonization was understood as a context-dependent balancing act, where participants try to balance institutional constraints and professional and personal risk, and uneven power relations while pursuing incremental but meaningful forms of change rather than waiting for immediate or total structural transformation.

- **Who decolonization work is actually for and led by (globally, institutionally, linguistically)?** The discussion highlighted concerns that decolonization risks becoming an inward-facing, Global-North-led conversation, shaped by colonized academic language and inaccessible vocabularies. The importance of access and representation were also stressed, including whose knowledge enters journals, curricula, and editorial spaces, and how language itself can enable or restrict participation.

- **How decolonization translates into supervision/mentoring and academic socialization**

A further point raised was on supervising PhD researchers from the Global South within Western “elite” systems, where success often requires learning and playing by dominant rules. It was emphasised that reflexive supervision, open dialogue about these tensions, and supporting students to retain context-specific insight while dealing with institutional expectations are important.

- **What decolonization looks like in accounting concepts and practices themselves**
A key concern was how decolonial thinking might reshape accounting fundamentals, including how value is framed, what is treated as cost or expense, and how sustainability and social impact are conceptualized. Examples discussed included re-centring people and communities in sustainability reporting, questioning taken-for-granted categories such as labour as an expense, and engaging critically, rather than uncritically, with global standards such as IFRS.

Closing

- The chair closed by encouraging participants to continue the work not only in sessions like this, but in classrooms, supervision and mentoring, research practices, publishing practices and wider institutional decision-making and work, reinforcing that decolonization is not a one-off task but a continuing commitment, one that is demanding and slow, but also capable of generating joy and meaningful connection.