



Call for papers

Critical Perspectives on Accounting in Spanish

Most academic research is designed, conducted, evaluated and communicated in English, creating structures that filter, empower and marginalize different forms (and values) of knowing (Altbach, 2007). This is also true for interdisciplinary and critical research in accounting (Kamla & Komori, 2018). The dominance of English is important because language and translation are not just technical matters; equivalences between languages are based on the systematic discarding of rich cultural and contextual material (Evans, 2018). Language is inherently political (Boussebaa & Brown, 2017); as the Renaissance scholar Antonio de Nebrija famously advised Isabela I of Castile in defense of his 1492 Spanish grammar, language is the instrument of empire.

As a matter of fact, accounting thought is undergoing a global process of homogenization that parallels the increasing dominance of research conducted and communicated in English. The dominance of English journals restricts not only research perspectives, but also the objects deserving enquiry to those that are perceived to be important for the English-speaking world (Humphrey & Gendron, 2015). This is somewhat contradictory with the ethos of critical accounting, which is generally against single forms of knowing, promotes diversity and is intolerant to homogenizing pressures (Gendron, 2018). The critical accounting community is genuinely concerned by this situation and, singularly, the journal *Critical Perspectives on Accounting* is keen to experiment in ways to address language inequities and the general impoverishment that might result from it.

The question that arises is whether it is still possible to protect the endangered “biodiversity” of critical accounting. In calling for papers for this special issue, we think that there is still a diversity of “perspectives” articulated in different languages (e.g. Spanish) that can enrich this journal: *Critical Perspectives on Accounting*.

In France, Boussebaa and Brown (2017) describe the existence of pockets of resistance against the dominance of English speaking standards of research and its influence on researchers’ identity. At the same time, in this special issue we are interested in recognizing the value of the travel of ideas (between cultures and languages) in this young area of research. Likewise, we would like to contemplate the insights produced by the process of translation between Spanish, English and other languages (Evans, 2018). And we cannot forget that this call is somehow paradoxical, since the current use of Spanish language is the result of centuries of domination, as illustrated by Antonio de Nebrija’s ideas.

This call for papers seeks to develop and display the territory that lies beyond English speaking research, specifically in the different cultures and forms of doing critical accounting research in Spanish.

Although we are not excluding any critical topic, we are not particularly interested in theorizing language and accounting (see the special issue edited by Evans & Kamla, 2018). Rather, we envisage this special issue as a practical exercise to protect critical accounting “biodiversity”, to help communicate new critical perspectives on accounting and explore ways of emancipation for critical accounting scholars who feel marginalized, making also the journal’s international readership aware of the actual diversity of research interests, topics and styles. More specifically, we are seeking high-quality critical accounting manuscripts crafted in Spanish that demonstrate the existence of perspectives that contribute to critical accounting biodiversity. This call is open to any broadly conceived accounting topic, approached from a critical perspective (Dillard & Vinnari, 2017), considering the instability and diversity of what this might entail (Gendron, 2018).

We are particularly keen to consider research conducted in Latin American universities.

1. 12th Spanish Conference on Social and Environmental Accounting Research

A workshop will be held in a special session of the 12th Spanish Conference on Social and Environmental Accounting Research, to be held at the Public University of Navarre (Pamplona-Spain) in September 11–13, 2019. Authors interested in presenting their papers in this workshop should contact the guest editors. Authors of selected papers from the workshop will be invited to revise and submit their papers for this special issue, subject to the journal’s normal review processes.

Submissions from papers not presented at the workshop will also be considered for the special issue.

2. Submission process

The deadline for submissions to this special issue is **December 31, 2019**. Authors interested in submitting their manuscripts to this special issue are encouraged to discuss their projects with the guest editors prior to this date.

Manuscripts should be submitted electronically in Spanish via <https://www.journals.elsevier.com/critical-perspectives-on-accounting>. The editorial process, including editorial letters, reviews and revisions required from the authors will be made in Spanish. Those manuscripts that, through the review process, are finally selected for the special issue, before being accepted, will be translated into English (with the cost being assumed by the authors). The quality of this translation needs to meet the standards required by the editors, and will be subject to a validation process.

Considering the aim of this special issue, we are obviously aware of the tension that this translation into English generates. There is no such thing as a “complete” and perfect translation. That is, translation does not mean equivalence (Evans, 2018). Keeping this in mind, the final English manuscripts will need to meet the journal’s required linguistic standards, but they will also make readers explicitly aware of the inevitable limitations of translation.

To mitigate the limitations of translation, the English version of the manuscript will be published in the special issue, with the Spanish version published as supplementary online material.

It is anticipated that this special issue will be published in 2021.

Any enquiry about this special issue should be addressed to Javier Husillos (javier.husillos@unavarra.es) and Carlos Larrinaga (carlos.larrinaga@ubu.es).

References

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