

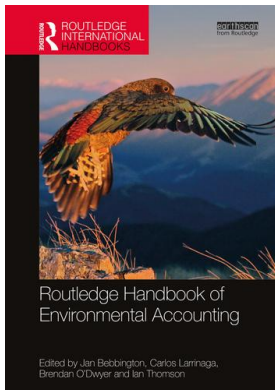
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Jan Bebbington, Carlos Larrinaga, Brendan O'Dwyer, Ian Thomson

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Mauricio Gómez-Villegas

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TOWARDS AN ACCOUNTING OF SOCIO-ENVIRONMENTAL CONFLICTS IN SOUTH AMERICA

Mauricio Gómez-Villegas

Introduction

Although environmental accounting in South America has been reasonably well received from a corporate, professional and academic perspective, its achievements continue to be tied to the modern project, which, to some extent, is colonial in nature and strongly informed by an economic rationality (Santos 2014; Escobar 2014). The reproduction of a financial logic, using “best” corporate practices for measuring and reporting, and the adoption of global guidelines and standards are found in the region. Likewise, the South American academic community has replicated mainstream theories, instruments, and methodologies for research, from its focus on *business case* reasoning and, to a lesser extent, *stakeholder-accountability* approaches (Brown and Fraser 2006; de Lima Voss et al. 2017). A type of normative research prevails among experts and most empirical work focuses on reports, disregarding their correspondence with actions, results and organizational sustainability.

In contrast to some other regions better covered by environmental accounting research (EAR), South America is facing deep socio-environmental conflicts (Martínez-Alier 2009; Scheidel et al. 2020) with financial and commercial globalization leading to “extractivism” throughout the subcontinent (Helwege 2015). Extractivism can be understood as an economic model that is based on the exploitation and appropriation of natural resources for exportation (Gudynas 2012; Escobar 2014). Although communities, institutions and productive structures in Latin American countries are heterogeneous, the intensive re-primarization of economies is a common element. Macroeconomic data show that mining and hydrocarbon exploitation, monocultures, and extensive livestock breeding are the primary source of products offered by this region to international markets (Oxfam 2016). Such a dynamic threatens tropical biodiversity not only in terms of natural resources but also threatens the ethnic and cultural diversity. In the region, the Western development imperative is in conflict, not only with the “balance of nature” but also with the self-determination and subsistence of indigenous and hybrid cultures resulting from colonization (Gudynas 2012; Escobar 2014). Inequity is one of the endemic problems of the region that has not been overcome through the ideals of “developmentalism”, which further encourages the destruction of the environment. This is the basis for the socio-environmental

conflicts faced by the region. Therefore, sustainable development is even more paradoxical and contradictory in the Global South than in the Global North (Escobar 2000, 2014; Leff 2004).

However, within this controversial context, interdisciplinary academic studies that seek to understand and show the complexity of social and environmental conflicts and their impact on the various ways of life and social structures in this region are emerging. For this reason, I propose that the future of socio-environmental accounting research (SEAR) in South America, from a critical perspective, will likely focus on exposing and providing accounts of this type of conflict (Martínez and Gómez-Villegas 2015; Quinche-Martín and Cabrera-Narváez 2020). Accounting research on socio-environmental conflicts not only requires commitment to interdisciplinary work (Larrinaga et al. 2019), but also intercultural dialogue and the translation of other kinds of knowledge (Leff 2004; Santos 2014). This will enable a de-colonization from the predominant “environmental accounting for development” approach.

Therefore, the purpose of this chapter is to introduce a critical assessment of the evolution of EAR in South America, suggesting the need for an accounting of socio-environmental conflicts that explains the biodiversity of the region from a decolonial perspective. In this sense, this chapter seeks to establish a connection between decolonial thinking and SEAR. For this purpose, arguments about the decoloniality of development are first presented. Subsequently, a general assessment of SEAR in the region is introduced. Then I argue the need and importance of an accounting approach to socio-environmental conflicts. The last section offers some brief conclusions.

Decolonializing development

Colonialism can be understood as the set of political and military domination structures and processes used to guarantee the exploitation of the colonies’ resources and labor. Overcoming these structures and processes is characterized as decolonialization (Castro-Gómez 2005; Grosfoguel 2007). A philosophical, cultural, and political current known as post-colonialism emerged during the 20th century, hand in hand with African and Asian countries becoming independent. Postcolonialism¹ states that certain colonial power-knowledge relations may persist in the subjectivities, institutions, and structures of the former “colonies”, even after formal political independence processes (Castro-Gómez 2005).

Despite the importance of post-colonialism in explaining and understanding the persistence of colonial forms following independence processes, this perspective fails to problematize capitalist modernity as a unity that reproduces hierarchies (Castro-Gómez 2005; Santos 2014). Hence, a tradition of thinkers² who argue that modernity expanded by reproducing hierarchies, that is, people (through racial and ethnic superiority), ways of life (through dichotomies such as metropolis-colony or center-periphery), and knowledge (through the idea of superiority and universality of Western scientific knowledge and European culture), emerged in Latin America. The establishment of such hierarchies is called the coloniality of power (Grosfoguel 2007). This concept is vital for South America, as it recognizes its socio-historical context and problematizes specific power-knowledge relationships that are distinctive from those contexts in which postcolonial theory emerged. The modernity/coloniality perspective emphasizes the limitations of Eurocentric critical thinking to understand the contradictions and social dynamics that affect emancipation in Latin America (Grosfoguel 2007; Santos 2014). Thus, decoloniality is concerned not only about the visibility and rupture of the discourses and mechanisms that extend economic exploitation, but also about the deconstruction of a struggle against the forms of subalternity that produce new forms of dominance (Castro-Gómez 2005; Grosfoguel 2007).

Mainstream discussion of development requires decolonization. For example, the adjectives and categories “developed”, “underdeveloped” or “developing” are examples of hierarchies that subordinate territories, populations, and individuals (Escobar 2014). The very notion of development became a concept that allows reproducing structures of epistemic, axiological, sociological, and psychological domination over others and over nature. Consequently, the category does not refer to a “neutral” description of the evolution of societies or living beings. Rather, it has been operationalized as a “horizon of meaning” that underlies a particular idea of history and a direction of life, both with pretensions of universality and ascending progress (Escobar 2000, 2014). Development assumes that nature and people are resources, that is, means to an end of upward progress and accumulation. This way of thinking does not recognize other cosmogonies and perceptions of reality existing in the Global South (Ángel-Maya 2015). When development becomes contradictory or its promises are not fulfilled, adjectives like “human development”, “participatory development” or “sustainable development” appear, limiting our capacity to imagine other nouns (Leff 2004; Santos 2014).

Decolonizing development is essential to identify the possibilities of SEAR in South America. Although such an aim exceeds the objectives of this chapter, I draw attention to its social and academic importance and argue that decolonizing development is important for three reasons. First, because the emergence and evolution of EAR in the region are related to the social, political, and academic relevance that the concept of sustainable development has gained (Araujo 1995; Donaire 1995; Pahlen and Fronti 2004; Mantilla 2006; de Lima Voss et al. 2017; Martínez and Sánchez 2019), which is similar in many parts of the world (Bebbington 2001; Parker 2011; Bebbington and Larrinaga 2014). Second, because an exploration of the academic literature on environmental accounting in South America calls into question the dominant view that primarily values international publication as a measure of the development of a field or an academic community (Bajo Canales et al. 2009; Gómez-Morales 2018). Third, because the self-proclaimed “developed” countries continue to externalize the negative impacts of their form of social and productive organization, which is evidenced in the reprimarization, export extractivism and socio-environmental conflicts that such processes generate in South America (Gudynas 2012; Helwege 2015; Suescun et al. 2015). Likewise, there are few resources in SEAR addressing this situation (Larrinaga et al. 2019).

An overview of socio-environmental accounting research in South America

It is convenient to differentiate the academic processes and dynamics in the accounting field in South America between Spanish-speaking countries and Brazil.³ The social, political, economic, and demographic conditions, and the education, science, and technology policies implemented in Brazil explain its relative advantage in the region (Schwartzman 1991). These differences in the Brazilian accounting academia have become apparent in a greater number of master’s and PhD programmes, scientific journals, and academic associations (Macias 2018), which generate effects on EAR.

In Brazil, the academic discussion on social and environmental accounting dates back to 1970 (Calixto 2005), but formally began in the early 1990s with publications in national accounting journals (Grzebieluckas et al. 2012). There are also highly referenced books on environmental accounting edited in Brazil, for example, Donaire (1995) and Ferreira (2003). Similarly, the sources that promoted the field of socio-environmental accounting in Spanish-speaking countries are books edited since the mid-1990s. In Colombia, the publication by Araujo (1995) was relevant; in Argentina, the works by Fronti and Wainstein (2000), and the compilation by Pahlen and Fronti (2004) are relevant. The Spanish translation of *Accounting for the environment*, entitled

Contabilidad y Auditoría Ambiental (Gray et al. 1999) was also significant for these countries. The growth of EAR began in the late 1990s and early 2000s, as evidenced by the increasing number of articles published in national academic journals in this period (Calixto 2005; Grzebieluckas et al. 2012; de Lima Voss et al. 2017; Rodríguez and Valdés 2018; Martínez and Sánchez 2019).

Although there were earlier local and national initiatives, the first conferences on environmental accounting that sought to bring Latin American researchers together were promoted by the Center for Social and Environmental Accounting Research at St. Andrews University, and were called CSEAR South America.⁴ Five conferences were held under this name – all of them in Brazil.⁵ The conference began a transformation and regional autonomy process in 2015 by taking the name *Conferência Sulamericana de Contabilidade Ambiental* (CSCS – South American Accounting Conference for Sustainability); the sixth conference was held in 2019 under this name (Universidade Federal de Santa Catarina). A review of the papers presented in the six versions of the conference shows that it has mainly been a national space for Brazilian researchers. As far as is known, the first and only international compendium made to collect contributions in the field of SEAR in the region is *Advances in Environmental Accounting & Management No 6: Social and Environmental Accounting in Brazil* (Freire 2017).

There are several SEAR groups, centers, networks, and initiatives beyond Brazil, with permanent activities and published results. This is the case of Universidad de Buenos Aires (Pahlen and Fronti 2004; Fronti and Wainstein 2000; García-Fronti 2012; Rodríguez 2012; Fronti and García-Fronti 2013), Universidad Nacional de La Plata (Geba et al. 2010); Universidad Nacional de Colombia (Ariza 2000, 2007; Gómez-Villegas 2004, 2009; Gómez et al. 2012; Martínez and Gómez-Villegas 2015; Quinche-Martín and Cabrera-Narváez 2020), and Universidad del Quindío, Colombia (Mejía et al. 2010; Mejía 2014; Mejía and Ceballos 2016).

To get an overview of SEAR in the region, we explored the articles published on indexed journals in two leading regional databases, emphasizing our interest in advancing the decoloniality of academic “development” or “worthwhile” research (Gómez-Morales 2018). The low visibility or participation of Latin American academics in international accounting publications does not mean that research in the region is nonexistent. The databases selected emerge precisely due to “the need to increase the visibility and reach of Latin American scientific literature, underrepresented in the main international indexes” (Bojo-Canales et al. 2009, p. 50). These databases are Scientific Electronic Library Online (SciELO, <https://scielo.org>) and Red de Revistas Científicas de América Latina y el Caribe, España y Portugal (Redalyc, www.redalyc.org).

The search was limited to articles in Spanish and Portuguese using the terms [(contabilidad AND ambiental/contabilidad AND socioambiental) and (contabilidade AND ambiental/contabilidade AND socioambiental)]. As a result, in the SciELO repository, 50 articles in Spanish and 47 in Portuguese were found. After filtering for repeated documents and exclusively selecting the journals dedicated to Accounting, Management, Business and Finance, Economics, Social Sciences, and Interdisciplinary Journals, 57 articles were obtained in both languages, published between 2001 and 2019, with 68% of these articles being published in the last decade. Most of the articles were published in Brazilian (24) and Colombian (19) journals. The journals with the most papers published are *Revista Contabilidade & Finanças* (Brazil), with 11 papers; *Cuadernos de Contabilidad* (Colombia), 7 papers; and *Revista Facultad de Ciencias Económicas: Investigación y Reflexión* (Colombia), 4 papers. The journals *Contaduría y Administración* (Mexico) and *Revista Científica General José María Córdova* (Colombia) have three papers each. The other journals have published just one paper.

Under equivalent search criteria, a total of 52 papers were published and indexed in Redalyc database between 2005 and 2019. Of these, 29 were written in Portuguese and 23 in Spanish. The distribution of journals within this field by country of origin is as follows: Brazil (30), Colombia (10), Mexico (5), Venezuela (4), Argentina (2), and Peru (1). Most of the articles in this bibliographic database were published in the following journals: *Enfoque Reflexão Contábil* (Brazil), with 8 papers; *Revista Catarinense da Ciência Contábil* (Brazil), 8 papers; and *Revista de Gestão Ambiental e Sustentabilidade* (Brazil), 5 papers. The remaining journals have published one or two contributions. In addition, Redalyc has indexed two journals also included in ScieELO: *Revista Científica General José María Córdova* (Colombia) and *Revista Científica Visión de Futuro* (Cuba).

By searching on the Web of Science (WOS) using the terms [(“Environmental Accounting” AND “Latin America” AND “Socio-environmental Accounting”)], and limiting this search to publications in economics, business and finance, and interdisciplinary social sciences, a total of 20 articles were found. The review of the abstract shows that only one of them is related to socio-environmental accounting and was published in *Revista de Ciencias Sociales* (Venezuela). The same search on SCOPUS showed four articles; of these, only the work by Zacari and Perera-Aldama (2020), published in *Social and Environmental Accountability Journal* (UK), is related to our field.

These results reinforce the need for a decolonial approach to SEAR in South America. The dominant academic practices demand using the two indexing databases with impact measurement (WOS and Scopus) as the primary source for literature reviews. These practices actively produce invisibility, a kind of epistemicide⁶ (Santos 2014), mostly excluding research not published in English (Boussbaa and Brown 2017; Gómez-Morales 2018). This can distort the understanding of the state of academic fields in the Global South. My argument does not imply an underestimation of the necessary interaction of the South American community with the international academia, nor a defense of “parochialism”; on the contrary, I seek to make this “invisibility” apparent, which could be overcome, among other forms, through mutual recognition as contemporaries, promoting intercultural translation and dialogue of knowledge (Leff 2004; Santos 2014). I value the invitation to participate in this handbook because I think that it fits in such a perspective.

As a result of the exploration, previous literature reviews were identified, especially in Brazil and Colombia (Calixto 2005; Cunha and Porte 2011; Grzebieluckas et al. 2012; de Lima Voss et al. 2017; Linares and Suárez-Rico 2017; Rodríguez and Valdés 2018; Martínez and Sánchez 2019), which, together with the data presented, show the dynamism of SEAR in both countries. As in other regions of the world, environmental accounting built upon and continues to evolve alongside social issues (Gómez-Villegas 2009; Parker 2011; Larrinaga et al. 2019). A precedent for social reports in the region was the Social Balance Sheet, which was used – although not widely spread – by some companies since the late 1980s (Araujo 1995; Cunha and Porte 2011).

De Lima Voss et al. (2017) reviewed 352 articles published in Brazil from 1989 to 2016. From the perspective of Laclau and Mouffe, the authors argue that research on the field reflects a weak version of sustainability, with a focus on economic growth and preponderance of framing of the issues in line with how Northern countries view the crisis: the business case approach (Brown and Fraser 2006) prevails in SEAR in Brazil. The representation of environmental variables in financial statements, cost systems, and other reports seeks to represent the effects felt on corporate profits, business risks and the needs of owners and investors. Positivist methodologies prevail in the research, and there is little discussion about theoretical stances,

with an economic perspective of the relevance of the information dominating. Nevertheless, some research reflects an institutionalist vision of legitimacy theory (Cunha and Porte 2011; de Lima Voss et al. 2017).

Turning to literature from Colombia, Martínez and Sánchez (2019) reviewed ten accounting journals with the most celebrated academic tradition in Colombia and identified 56 articles published from 1996 to 2015 and classified them according to their alignment with strong and weak visions of sustainable development. Similarly, Rodríguez and Valdéz (2018) studied the evolution of the concept of environmental accounting in the articles published from 1981 to 2017 in nine Colombian journals, characterizing authors, theories, subjects, methodologies, and types of research on 77 papers.

Many of the papers identified by Martínez and Sánchez (2019) and Rodríguez and Valdéz (2018) focus on the recognition of environmental expenses, assets, and liabilities, following the conventional logic for corporate financial accounting. There are also papers addressing the cost structures required for environmental cost management systems. Environmental auditing has received less attention from a financial and compliance perspective. Following the effective date of the International Financial Reporting Standards (IFRS) in Colombia, several papers have sought to relate these standards with the recognition of liabilities, contingencies, and other items in financial statements. With the increased dissemination of non-financial reports and sustainability reports,⁷ several papers have studied the disclosure of these reports. They also study the relationship between social and integrated reports and value creation (Correa-García et al. 2016; Zacari and Perera-Aldama 2020). All these papers take on the vision of weak sustainability (Bebbington 2001) and are based on studying reports or perceptions without considering their relation with organizational practices. Although most papers adopt a business case perspective, some studies assume a stakeholder-accountability approach (Brown and Fraser 2006), such as Rueda (2002), or others that propose a tri-dimensional accounting theory (Mejía 2014; Mejía and Ceballos 2016). While most functionalist papers point out difficulties in accounting measurement and valuation of environmental dimensions, few concrete interdisciplinary efforts are identified to address such obstacles.

There are also normative and conceptual papers of the relationship between accounting, and the limits of growth, the contradictions of sustainable development, the visibility of hidden costs, links to ecology, ecological debt, ecological justice, and the ontological and epistemological changes needed for sustainability (Sarmiento 2003; Gómez 2004, 2009; Quinche 2008; Ariza 2007; Carbal 2011; Arias 2017; Martínez and Sánchez 2019; de Lima Voss et al. 2017). Some papers are inspired by Latin American philosophers and socio-environmental thinkers with strong political ties to social movements in the region, such as Augusto Ángel-Maya, Enrique Leff, Arturo Escobar, and Eduardo Gudynas, among others. Similarly, empirical research, mostly with qualitative methodologies or fieldwork methods, is emerging (Martínez and Gómez-Villegas 2015; Lemos and Rodríguez 2016; Quinche-Martín and Cabrera-Narváez 2020). This research often adopts a strong sustainability⁸ approach. Legitimacy theory and various critical theories (e.g., political ecology) are also being explored through SEAR. Other topics less represented include environmental macro-accounting (Gómez et al. 2012) as well as the accounting aspects of clean development mechanisms (Fronti and García-Fronti 2013).

This outlook shows that SEAR has experienced significant progress, taking up conventional and, to a lesser extent, heterodox perspectives to study the dynamics of socio-environmental accounting in the region. Despite this, considering the dimension and the type of impacts caused by socio-environmental conflicts in South America, the participation of accounting in such conflictive arena is decisive (Georgakopoulos and Thomson 2008).

Toward an accounting of socio-environmental conflicts

There are different approaches to define socio-environmental conflicts (Napadensky and Azocar 2016). Political ecology (Martínez-Alier 2009) argues the existence of an ecological dimension (due to human impact on natural systems) and a distributive dimension (due to the social patterns of access to the benefits of transformation and appropriation of nature). Thus, we can define a socio-environmental conflict as “a confrontation between diverse actors, derived from the existence of varied interests around the appropriation, management, use and sustainability of natural resources” (Martínez and Gómez-Villegas 2015, p. 286). These conflicts are also critically determined by the nature of “development” being pursued.

The “mainstream” conception of development, even with the adjective “sustainable” (Santos 2014; Escobar 2014), promotes a globalized social metabolism that increases the consumption of materials and energy, expanding extractivism and generation of waste in the countries of the Global South. This implies power relations in the conception and use of nature, which not only cause tensions between the North and the South but also within Southern countries’ communities, where extractivism is expanding (Oxfam 2016). For instance, during the last decades, even under the Latin-American “progressive” governments of Argentina, Ecuador, and Venezuela, extractivist policies were intensified, causing socio-environmental conflicts in different territories (Gudynas 2012; Escobar 2014; Cáceres 2015). This implies that extractivism is not only associated with conservative governments, but may be enduring the policies promoted by governments that could initially be considered as progressive and, for example, more receptive to the interests of nature and indigenous communities.

Socio-environmental conflicts are more evident in hydrocarbon extraction and mining, the extensive production of agrofuels, the expansion of livestock and agriculture for export, the extraction of new minerals, the creation of hydroelectric energy and alternative energy projects that modify the use and access to the territories, among others (Bebbington et al. 2008; Helwege 2015; Cáceres 2015; Bebbington et al. 2018; Scheider et al. 2020).

Indigenous communities persist in South America whose understanding of the territory and its relationship with nature do not seek Western patterns of development nor the “valorization” for the market (Gudynas 2012; Escobar 2014). Likewise, the socio-cultural hybridization of Latin Americans may require different forms of understanding and action beyond the Eurocentric model of “well-being”. The projects of *Buen Vivir* (good living) in the Andean region are proof of this (Escobar 2000; Bebbington et al. 2008; Gudynas 2012).

Although research on the limitations of socio-environmental information of corporations involved in some of these activities is emerging in the region (Suescun et al. 2015; Yokovleva and Vazquez-Brust 2012; Déniz et al. 2019; Quinche-Martín and Cabrera-Narváez 2020), understanding conflicts from a de-coloniality of development perspective must be problematized, alongside examining the role that socio-environmental accounting could play. Therefore, we take up Gray’s (2019) call to understand that there are many different ways in which human beings give and receive accounts. Deforestation in the Amazon, the decline of biodiversity, structural inequality, violence against communities, and the systematic murder of environmental and human rights activists, among others, are manifestations of socio-environmental conflicts (Scheidel et al. 2020) that corporate information and SEAR are not making visible. Social movements and the citizenry are immersed in such conflicts; they claim alternative ways to give meaning to their interactions and counterbalance the “naturalization” and hegemony of development as a desirable life horizon for all social formations.

This project of accounting for socio-environmental conflicts implies going beyond interdisciplinarity (overcoming the “blind” spots of Western science) to recognize South

Americans (in all their diversity and within their historical-contextual problems) as contemporaries, with their forms of knowledge that also support the granting rights to nature. Some emerging studies are making visible the importance of the indigenous worldviews that grant rights to nature for the sustainability (Macpherson 2019; Barret et al. 2020). This requires accepting and promoting a dialogue of knowledge recognizing other forms of thinking and living beyond the productive and calculative Western modern subject (Leff 2004; Escobar 2014).

Conclusion

This overview shows that the history of SEAR in South America spans almost 30 years. A review of the literature in this period shows that it has a pronounced national origin and scope, although they draw on sources and arguments from the leading international research perspectives in the field. The developments in Brazil, Colombia, and Argentina are the most significant. Some of the characteristics of regional research on socio-environmental accounting, the leading journals, and their approaches were identified in this chapter. The emergence and evolution of research have been strongly related to the concept of sustainable development with a functionalist and managerialist view of socio-environmental accounting prevailing (mostly with a business case vision) aligned with a *weak sustainability* perspective. However, some research with a critical emphasis close to *strong sustainability approach* is also emerging.

Of the many future possibilities for this field of research in the region, we have highlighted the need for a decolonial approach to development, promoting the accounting research of socio-environmental conflicts. Despite the institutionalization of the SDGs in the Global North, South America is facing the exacerbation of extractivism with a significant impact on its natural and social systems. Incorporating this perspective within environmental accounting is crucial because it can change the approach to environmental and social issues by reimagining the interaction of both dimensions, that is, its concern is to build another meaning for the hyphen in ‘socio-environmental’, creating other forms of visibility as to where accounting must act.

Notes

- 1 Some influential authors of the postcolonial theory are Edward Said, Gayatri Spivak, and Frantz Fanon.
- 2 The most representative authors are Anibal Quijano, Enrique Dussel, Edgardo Lander, Walter Mignolo, Ramón Grosfoguel, Arturo Escobar, and Santiago Castro-Gómez. They are known as the Modernity/Coloniality collective (Castro-Gómez 2005). Some of these authors are known for their contribution and participation in the social and ecologist movements in the region.
- 3 Of course, there are also significant differences between Spanish-speaking countries; however, in this chapter I make this distinction due to the significant difference in Brazil’s situation compared with the other South American countries.
- 4 www.csearsouthamerica.net/events/index.php/csa/index/schedConfs/archive
- 5 2009 (Universidade Federal do Rio de Janeiro), 2011 (Universidade São Paulo), 2013 (Universidade Federal do Pará), 2015 (Universidade Federal da Bahia), and 2017 (Universidade de Brasília).
- 6 From the sociology of absences, an epistemicide (epistemological homicide) is the invalidation, the annulment of experiences and knowledge (realities), promoted by modifications in language, categories, archetypes, and conceptual frameworks, as well as by the transformation of known subjectivities (Santos 2014).
- 7 Under the principles, guides, and standards of the Global Reporting Initiative (GRI).
- 8 In Spanish, the same English word “Sustainability” can have two semantic distinctions: “Sostenibilidad” and “Sustentabilidad.” Latin American thinkers have shown how each of these concepts is based on different socioecological rationales (Leff 2004). “Sustentabilidad” is closely related to strong sustainability.

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