

Towards a decolonial stance in public health governance: a theoretical-praxis proposition

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ABSTRACT

The present essay articulates a decolonial perspective and praxis stance that could help better understand the multidimensionality of international governance models and how they are thought of and acted upon in public health organizations in Brazil. We propose focusing on those directly involved (directors and managers) and the ones excluded and forgotten (health professionals and service users). We brought together different approaches and analytical instruments that could guide future studies and provide a co-production of knowledge about decolonial thinking and praxis in the public health governance process. Thus, the essay hopes to contribute to formulating a multidimensional and multivocal proposal that accounts for pluriverses – at the borders of the macrostructural, organizational, and individual levels– that confront and challenge neoliberal capitalist hegemonic thinking in public governance.

Keywords: public governance, health, neoliberal, decolonial

1 INTRODUCTION

From the 1980s onwards, studies suggested that accounting cannot be considered neutral, whether as science, technique, or practice (Tweedie, 2023). However, many mainstream accounting academics still consider economic sciences their scientific benchmark (Modell, 2015), despite prominent political economy theorists in economics who would find it curious, to say the least, that economic sciences could be neutral concerning political and social contexts (Mazzucato, 2020).

Neoliberalism emerges as a political and socioeconomic ideology advancing under accounting's non-neutrality. It intends to confront the crisis of the Welfare State, which began in the late 1960s (Mendes et al., 2020). Since Thatcher, Reagan, and other elected governments around the globe, neoliberal policies have definitively guided the advancement of capitalist enterprises (Chiapello, 2017). Neoliberalism and financial capitalism dominated the public spheres, whether as a phase of capitalism or a mode of governance (Chiapello, 2017). The growing financialization has fostered significant investment in forms of fictitious capital (derivatives, bonds, cryptocurrencies), which are purely speculative and responsible for financial crises in the 20th century (Cooper, 2015).

In this context, accounting presents itself as neutral; however, it constitutes a fundamental piece of financialized neoliberal capitalism also in Brazil, reinforcing its colonizing role on the margins of capitalism (Silva et al., 2022). Since the mid-1990s, Brazil has expanded neoliberal policies of deregulation, privatization, and the processes of hegemonic (and counter-hegemonic), reconfiguration of several areas of public policies as service provision to the population. Additionally, under the pretext of fighting corruption in the mid-2010s, Brazil adopted the World Bank, International Monetary Fund, OECD, and several Accounting Boards' proposed practices of good governance (Emoingt & Silva, 2023) for countries in the South Global (Neu et al., 2006).

Consequently, Brazilian public organizations are under pressure to meet the objectives of financialized neoliberal capitalism. The unlimited preponderance of neoliberalism and financial capitalism (Chiapello, 2017) has subjected social issues on health, education, social security, transport, housing, and infrastructure construction to public-private arrangements, which granted maximum profit for investors/shareholders, tarnishing the image of the State as a corrupt, wasteful, and inefficient entity (Mazzucato, 2020). Therefore, accounting not only attempts to create an illusion of neutrality, similar to economic studies, but also serves as a fundamental mechanism of financialized and colonizing neoliberal capitalism (Silva et al., 2022).

In this context, the Brazilian public health sector hinders neoliberal goals since Brazil has a universal and free Unified Health System (*Sistema Único de Saúde - SUS*), a civilizing project in the view of many Brazilian academics (Paim, 2008, 2013). The public format of the SUS, as set out in the 1988 Brazilian Constitution, has been under attack and has been dismantled since 1990 by several laws that expand private participation in the provision of services and take up portions of the public budget (Bahia, 2008; Menicucci, 2008, 2014a). Despite this scenario, the role played by public organizations during the pandemic was noteworthy due to its immense importance in distributing free access to health and medications in Brazilian continental dimensions - even under Bolsonaro's government's intentional discoordination (Lima et al., 2022).

Considering this scenario, our approach in this paper proposes to transcend the limitations of protest positions, often confined to political rhetoric, rather than becoming a transformative cultural practice (Ashcroft, 2000; Chiapello, 2017). These positions risk reconciling rather than genuinely anti-colonialist and self-empowering, including a significant portion of accounting scholars (Sauerbronn et al., 2021). This theoretical essay develops the need to incorporate Latin American decolonial epistemologies, recognizing the imposed trajectory of colonial obedience to the global post-colonial capitalist order, which imposes itself on local agents, particularly those involved in implementing public policies (Chiapello, 2017; Mattos et al., Cruz, 2017; Silva et al., 2021).

Given the complexity of health governance in Brazil and the growing recognition of an alternative agenda for empirical accounting research, the question that guided this research arose: How do the colonial influences of the Euro-American socioeconomic governance model influence praxis in public organizations, specifically in public health?

To respond to this guiding question, we develop a theoretical essay to articulate a decolonial perspective and praxis stance that could help better understand the multidimensionality of international governance models and how they are thought of and acted upon in public health organizations in Brazil. We understand that the theoretical lenses that address the theme of coloniality/modernity could broaden the understanding of governance in public health by opening space to several voices. Thus, there is potential to co-produce knowledge with those involved in governance about how they experience international models of colonial influences in their organization. In this proposition, we seek to advance decolonial thinking and praxis in the public sector in contexts related to the health governance process, focusing on sometimes marginalized and excluded subjects, such as frontline health professionals and SUS users.

To achieve the paper's objectives, the essay was structured into five parts based on its contextualization. In the sequence, we present a brief history of how the Brazilian public health system developed, serving private interests, and then discuss Brazil's current health governance process. In the third and fourth sections, we discuss and design different theoretical approaches to decoloniality to formulate a multidimensional and multivocal proposal for understanding public governance. As our final considerations, we point out the potential of this decolonial proposal to better understand the praxis of those directly involved (directors and managers) and those excluded or forgotten (health professionals and service users) from the formal process of organizational governance in public health, given the influence of neoliberal capitalist hegemonic thought.

2 ORIGINS AND INFLUENCES OF PRIVATE INITIATIVES IN THE GOVERNANCE OF THE BRAZILIAN HEALTH SYSTEM

The beginning of state interventions linked to social assistance, including health care, is closely related to the emergence of capitalism since the charitable actions of families and parishes were no longer sufficient to deal with the many hungry, miserable, unemployed people and delinquents during the transition from feudalism to capitalism (Paim, 2013). However, in Brazil, public health issues remained outside the main discussions of the government and society due to its socioeconomic trajectory, supported by slave labor. Health actions were perceived almost precisely through specific interventions due to natural catastrophes. There was also no form of cooperation between families, and the less privileged were welcomed by religious institutions (Piola et al., 2009).

According to Paim (2013), this social issue went beyond the problem of poverty. It manifested as a class struggle with industrial capitalism's development and the emergence of the working class. Thus, inspired by this international movement, some changes were introduced with the creation of social insurance (Piola et al., 2009) and the creation of the Retirement and Pension Institutes (*Institutos de Aposentadorias e Pensões* - IAPs) starting from the first federal government of President Getúlio Vargas (1930-1950). However, it is worth highlighting that the Brazilian population showed vital signs of exclusion. According to the demographic census carried out at the end of the 19th century, enslaved people represented 15% of the Brazilian population and were abandoned to their fate after abolition.

Brazil carried out a conservative modernization project, which did not touch the latifundium regime, and formerly enslaved people were expelled to favelas and precarious regions without minimum health conditions. The Vargas government implemented the Pension Institutes for those linked to the formal labor market who took advantage of health and welfare services. However, a significant portion of the population of formerly enslaved Black people and their descendants were not introduced into the formal labor market. Work and social security, thus, developmentalism in Brazil did not fully adopt the Welfare State (Paim, 2013).

The Cold War period was crucial for understanding the expansion of the American pattern of liberal social policy, including health, in the form of a foreign policy component and guaranteeing a global economic order under its hegemony. A scientific approach and complex terminology were generated within the scope of a North American hegemony for health management to highlight the best way to make certain rights compatible with financial sustainability (Paim, 2013).

In this context, after the 1964 military coup, the health policies of military governments in Brazil encouraged the expansion of the private sector (Paiva & Teixeira, 2014). Government officials expanded the purchase of services through social security. They provided tax incentives to companies for hiring private companies or medical cooperatives to provide health services to their employees through business agreements (Almeida, 1996). According to Almeida (1996), one of the objectives was to privatize part of the state medical services, which were considered inadequate as they were not profitable. Thus, a federal social security institution was created (*Instituto Nacional de Previdência Social - INPS*), unifying the IAPs, standardizing the benefits of their taxpayers, and eliminating the tripartite management model (Union, employers, and employees).

The activities of the Ministry of Health of the Brazilian federal government began to focus on activities of a universal nature aimed at health promotion and disease prevention (for example, vaccination campaigns), with medical and hospital assistance being restricted to a few diseases and to the indigent who did not have access to care through the INPS (Menicucci, 2014a). At the same time, the expansion of the INPS resulted in a loss of the relative importance of public health measures to meet collective and preventive needs. On the one hand, this situation was expressed by the precarious and declining budget of the Ministry of Health at the time (Menicucci, 2014b).

Thus, corporate health assistance is no longer complementary to public assistance; it has become supplementary. In this sense, health policy had a meritocratic character, linked to inclusion in the job market and guaranteeing care expansion. The political option was not to provide services directly but to purchase them from the private network, encouraging the development of the private health market and its hegemony in the system (Menicucci, 2014a).

The hegemony of the private to the detriment of the public is also marked by the incorporation of three main private actors in the political arena of health care from the 1960s onwards: owners of hospitals and clinics accredited by the INPS, businesspeople interested in expanding care to their employees subsidized by the Government and owners of group medicine companies that provide medical services to other companies (Menicucci, 2014b). Parallel to the advancement of the private sector's role in health in Brazil, the diagnoses carried out by the Pan American Health Organization (*Organização Panamericana da Saúde - OPAS*) pointed to a worrying health situation, which combined low healthcare coverage and the spread of diseases markedly caused by poverty. Pressures began to emerge in Brazil for reforms of a health system that had hitherto been eminently private, concentrating, and exclusionary (Paiva & Teixeira, 2014).

The movement for Brazilian health reform was born in this context through political and ideological conceptions, defending health actions not only as curative but also as a political and social issue. It should be discussed in a public space. Through various medical-student movements, marked by left-wing political bias, an area of health knowledge was born called collective health, marked by the diversity of knowledge and disciplines, approaches, perspectives, and criticism of old ways of practicing public health. The agenda of this movement is confused with the crisis process of the military dictatorship and the re-democratization of Brazilian society since its conceptions regarding transformations in public health were understood as initiatives to democratize the State (Pêgo & Almeida, 2002).

The Brazilian re-democratization that began in 1985 was marked by tensions between welfare and universalizing proposals under the logic of solidarity of the welfare state, in which the collective right of the citizen would prevail over the individual right of the contributing worker (Paim, 2013). The SUS emerged from the engagement and articulation of several social movements and consolidated itself as one of the most prominent public health policies worldwide, seeking to guarantee universal and equal access to health (CONASS, 2009).

The SUS is considered the most outstanding social inclusion policy implemented in Brazil. It represents a political affirmation of the Brazilian State's commitment to its citizens, as assumed by the Constitution promulgated in 1988 and regulated in law in 1990. However, some vetoes imposed by the Presidency of the Republic included in this Law directly conflicted with social participation in the institution of Health Councils and Conferences. These vetoes generated a strong reaction from organized civil society, which culminated in a new Law that regulated community participation in the SUS, establishing Health Councils and Health Conferences, which also brought the definition of the SUS as a set of health actions and services, provided by federal, state and municipal public bodies and institutions, of direct and indirect and foundations maintained by the Public Power (Martins et al., 2008).

The SUS is a complex system of structures and interrelations between the Federal, State, and Municipal spheres, which is responsible for articulating and coordinating promotion and prevention actions with cure and rehabilitation actions (Vasconcelos & Pasche, 2006). From the 1990s onwards, the health movement began to prioritize the institutionalization of the SUS, to the detriment of health reform as a broader project. The health reform, as a counter-hegemonic process, was reduced to a partial reform, delimited in its sectoral and institutional dimensions with the implementation of the SUS (Paim, 2008). In this sense, health reform would shape an agenda of political change for society far beyond what involves strict financing, management, and political pacts for formatting a health system. It is worth highlighting that the counter-reforms of the State in Brazil from the 1990s onwards represent compliance with an international agenda of macroeconomic adjustments advocated by financial agents in Brazil. It would, therefore, be a legacy much smaller than some reformers had in mind (Paim, 2008; Paiva & Teixeira, 2014).

Under a market logic, the State's counter-reform proposed an intentional transfer of relevant social services to private service providers. Thus, the solution proposed by the Brazilian government at the time was publicization, that is, not considering health services as one of the State's non-exclusive services (Mattos et al., 2017). The public health counter-reform in Brazil, implemented late in the mid-1990s, is understood as a set of neoliberal reforms in response to the Welfare State crisis in the first half of the 1970s and as developments of a model formulated in the USA at the end of the 1970s, and in the 1980s was used in Europe, undergoing several reinterpretations (Almeida, 1996). Thus, it constitutes, in its origins, a very particular governance system.

As Bahia (2008) indicates, private investments in the sector and the actions of various private agents favored by government decisions had several consequences: (a) the establishment of patterns of behavior are difficult to reverse; (b) the structuring of private interests in health, conditioning political conflict and structuring the decision-making process; (c) the particularization of health demands and the constitution of corporate identities, which contributes to the weakening of the SUS proposal, which is publicist and universalist in nature; and (d) to strengthen customer segmentation, reinforcing the perspective that the public system is responsible for covering the poorest population and those in unfavorable conditions for entering the job market. According to the author, the State functioned as an organizer of the market and an active agent in legitimizing segmentation.

Throughout the history of the SUS, negative images have been constructed about public assistance, serving as a criterion for evaluating the effectiveness of the public system and, at the same time, reinforcing assumptions and perspectives that justify actions on the part of different actors (Menicucci, 2008). Neoliberal economic policies motivated the creation of the Untying of Union Revenues (*Desvinculação de Receitas da União* - DRU) in 2000, allowing the government to use social security resources as primary surplus to pay interest and amortize public debt (Barbosa et al., 2023).

The SUS financing was further harmed by the extinction in 2008 by the Federal Senate of a tax specifically intended to fund public health, social security, and the fund to combat and eradicate poverty, a tax on Financial Transactions (*Contribuição Provisória sobre Movimentação Financeira* - CPMF), in addition to tax exemptions and the maintenance of the DRU mentioned above (Botelho & Costa, 2021; Paim, 2008). The peak of dismantling SUS was during President Michel Temer's government (2016-2018). The Constitutional Amendment, popularly known as the 'spending ceiling amendment', determined a limit on federal government spending, which will be in force until 2036 (Ventura & Bueno, 2020; Barbosa et al., 2023). The

SUS went through another significant challenge in 2020 and 2021, the pandemic caused by the SARS-COV-2 (COVID-19) virus.

The global pandemic caused by COVID-19 subjected the country to a health war against the virus and a political-ideological battle with government officials (Lima et al., 2022). The government of Jair Bolsonaro (2019-2022) disseminated misinformation regarding the severity of the pandemic (Ventura & Bueno, 2020; Lima et al., 2022), which had a primary impact on the immense number of deaths in Brazil. The disease claimed the lives of over 700,000 people by January 2024; a famous Brazilian adage, "Health is the right of all, the duty of the State", has become a morbid fiction.

Brazilian public health brought a welcoming perspective to citizens who were previously neglected. However, following the management reform in Brazil, the development of studies on some accounting concepts that are associated with public governance (ethics, compliance, transparency, disclosure, and accountability), also in public health, due to the complexity of the SUS (Sauerbronn, 2017; Mattos et al., 2017; Ventura & Bueno, 2020). There is a so-called 'real SUS', distinct from the 'formal SUS', expressed in the legislation and norms in force, and very far from the desired 'democratic SUS' of the Brazilian Health Reform project.

The democratic control carried out by society in public health, thought by health reformers, is essential for a governance model to be successful (Paim, 2008; Buss et al., 2012). The SUS sectoral governance model is an example of health councils in all government spheres. Although articulations with relevant sectoral councils are fragile (Buss et al., 2012), health councils represent organized civil society on an equal basis with health workers, sectoral and professional authorities, public and private providers, and healthcare workers (Saliba et al., 2009).

Social controls and participatory management have not been sufficient to overcome the constraints of state bureaucracy (Paim, 2008). There are several management control instruments in the SUS, such as the Health Plan (*Plano de Saúde - PS*), Annual Health Programming (*Programação Anual de Saúde - PAS*), Annual Management Report (*Relatório Anual de Gestão - RAG*), and Quarterly Reports, as well as audits and other monitoring instruments for public resources destined to health (De Lima et al., 2022). The importance of these control instruments is recognized as accountability tools; however, they are often unknown to counselors' health, who believe they do not have the population's support. There is a perception of a lack of knowledge among the population about the roles of the health council, often centered on the civil organization entities involved (Santos et al., 2020).

Discussions about the role played by Health Councils in Brazil are complex, as Brazil is continental in size, with more than 5500 municipalities and 27 states in its federation. The democratization and decentralization of the SUS require more effective popular participation and could promote changes in public management if they are accompanied by improvements in SUS services to citizens (Saliba et al., 2009; Souza Gonçalves et al., 2022).

The 'democratic SUS' provided Accountability mechanisms (governance instrument); however, these mechanisms would have a more social control character through conferences and health councils. This participatory management of society is a counterpoint to the tendency towards bureaucratization of the system and a possibility of public control over the State, institutions, technicians, and bureaucrats (Paim, 2008). In another counterpoint, we align our concerns with the argument of Sauerbronn et al. (2021) that accounting has become increasingly decisive for advancing neocolonial forms of domination of knowledge and being. In-depth studies in accounting, which deal with the governance of public organizations or their control mechanisms, gain importance, as the SUS comprises organizations at all levels and spheres of government, which can be objects of empirical studies.

3 EPISTEMIC APPROACHES: FROM CRITICAL TO DECOLONIAL

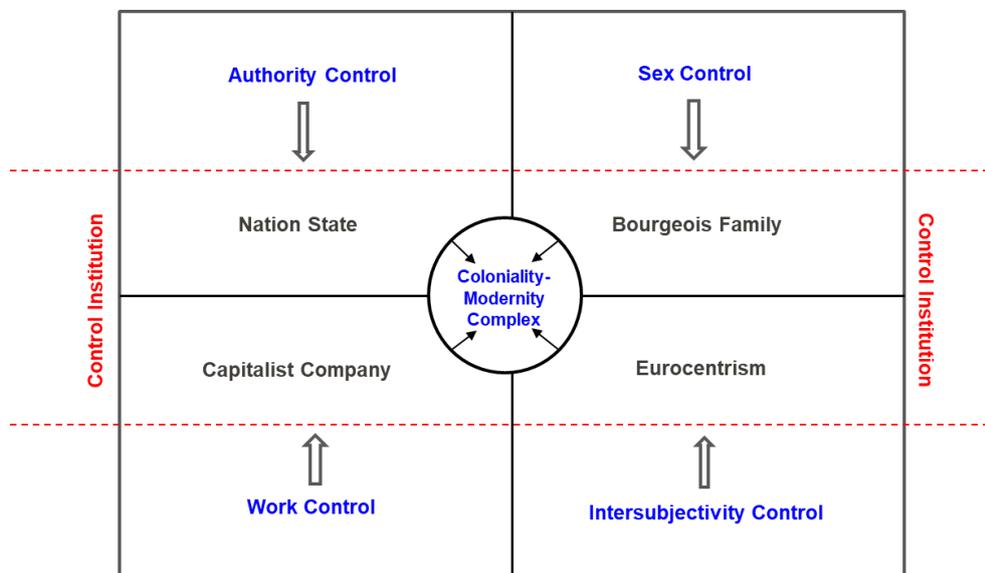
Several accounting academics have proposed alternative theoretical and methodological approaches with critical thinking traditions to address phenomena brought about by modernity. Theoretical criticality arises as an alternative to understanding and opposing the hegemonic economic model (capitalism and, more recently, financialized neoliberal capitalism). In this sense, decolonial theories must also be considered in a country that was a former colony of a European nation because uncritical obedience to an established postcolonial and global capitalist order does not make sense. Bringing new views and emerging perspectives on this type of research to the academic area of accounting is a significant challenge (Chiapello, 2017; Silva et al., 2022).

Decolonial theoretical thinking aims to recognize colonization's impacts. Still, it differs from Postcolonial thinking, as it proposes to further radicalize the confrontation with modern Euro-American colonization by deconstructing knowledge, body, and mind (Ballestrin, 2013; Sauerbronn et al., 2021). Aníbal Quijano (2007) defined coloniality as a dominance of Eurocentric power over the world population through a prism of exploitation/domination/conflict of social relations. The current model of global power, in force since the 16th century, is unprecedented in world history, as its spheres of social existence are articulated and are each under the hegemony of an institution, which was created in the process of formation and development of that same institution. power model (Quijano, 2000).

The power of Modernity is a power structure through four elements that are articulated and interdependent: (a) work and its resources and products, controlled through capitalist companies; (b) sex and its resources and products controlled by the bourgeois family; (c) authority and its specific violence controlled by the nation-state; (d) intersubjectivity and knowledge through Eurocentrism (Quijano, 2000).

Figure 1

Power structure of the modern nation-state



Note. Authors' elaboration based on Quijano (2000).

Authority control was granted by imposing a violent imperial order in the 16th century, also, 19th-century “independence processes” and transformation to republican modern nation-states and corresponding contextual processes. According to Boussebaa (2023), the essence of neocolonialism is when an independent State has its political policy directed from outside - the market or other geopolitical influential states (Grosfóguel, 2008). Hence, the contemporary nation-state provides a structure to manage every other dimension of the colonial power matrix that privileges elites in the South (Abdalla & Faria, 2017).

Privileged elites benefit from sustaining the coloniality of mind by intersubjective control, having Eurocentrism as a central aspect of subalternation processes. Eurocentrism does not name a location, nation, or people, but the hegemony of a way of thinking (geo-body-politics of knowledge and identity) reflecting imperial modernity and coloniality, somehow reproducing itself in different contexts in the margin and center of global financial capitalism (Mignolo, 2017).

The dimension of “work control” emerging with Eurocentric modernity is relevant to our study. This logic, having accounting at its center (see Chiapello, 2017), culminates with the capitalist enterprise since the 18th-century industrial revolution towards financial capitalism. According to Quijano (2000):

All forms of control and exploitation of labor and production, as well as the control of appropriation and distribution of products, revolved around the capital-salary relation and the world market (slavery, serfdom, petty-commodity production, reciprocity, and wages). All forms of labor as subordinated points of a totality belonged to the new power model despite their heterogeneous specific traits and their discontinuous relations with that totality. (...) Thus, each form of labor control was associated with a particular race. Consequently, the control of a specific form of labor could be, at the same time, the control of a specific group of dominated people. A new technology of domination/exploitation, in this case, race/labor, was articulated in such a way that the two elements appeared naturally associated. Until now, this strategy has been exceptionally successful.

Thus, Capital has always been and still is capitalism's fundamental tenet. It is defined as a system of relations of production or the heterogeneous linkage of all forms of control over labor and its products under the rule of capital. On a global scale, heterogeneous forms of capitalism have never been dominant in any other way, and they most likely could not have grown otherwise.

The neoliberal recolonization of Latin America from the 1960s to the 1980s marked the experimentation of a “neoliberal militarized counterrevolution fomented and financed secretly by local elites” (Faria et al., 2021, p. 556). Since then, neo-imperial dynamics of appropriation have operated through free market discourse commanded by transnational capital and privileged local elites.

Neocolonialism operated by introducing neoliberal reforms to former colonies via pressure from the IMF, World Bank, and WTO (as loans conditional on the opening to Western MNEs). This process was reinforced by Western professional service firms such as McKinsey and the Big Four accounting firms “to shape the global institutional framework enabling free trade and facilitating MNE investments” (Boussebaa, 2023).

This discourse contemplates promises of modernity and development via the free market while maintaining dynamics of subalternation of groups, particularly those involved in processes of (re)occupation of territories and making specific local cultures invisible (Silva et al., 2022). Neocolonial promises via “West-centrism mean not only assuming the universality of Western thought and othering non-Western contexts but also occluding the reality of neo-colonialism in the production of knowledge” (Boussebaa, 2023, p. 558) and invisibilizing the constitution of transmodern ways of leaving based on local epistemes (Sauerbronn et al., 2021).

Additionally, Gender Control emerges as a consecutive dimension through the notion of the bourgeois family and several forms of oppression that are explored in decolonial feminist studies. According to Lugones (2010, pp. 742-744), a modern colonial gender system operates as an “oppressive logic of colonial modernity, its hierarchical and categorial dichotomies” that oppress “non-modern” bodies. To the author, body control has as the cornerstone “the [white] male being the perfection, the female [and all other bodies] the inversion and deformation of [this superior] male (...) all stood to be aberrations of male perfection”. Hence, other bodies were objectified and dominated by the superior one.

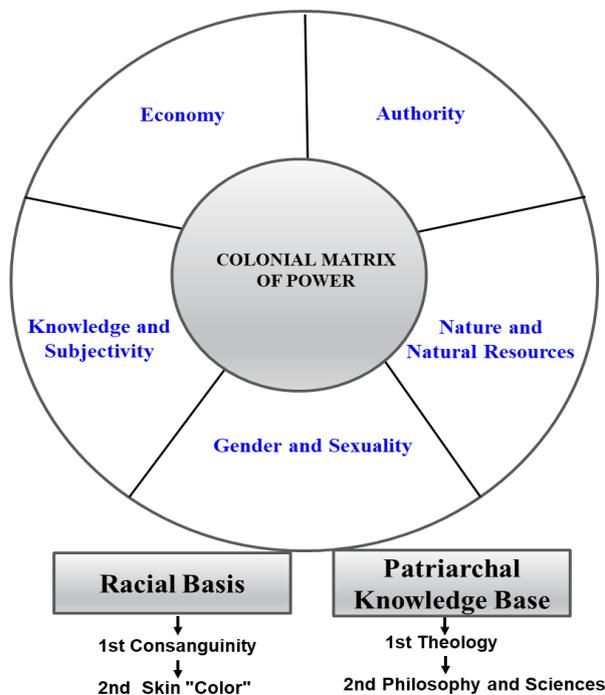
In this historical process, the “patriarchal-colonial-racist face of the neoliberal counter-revolution” continues to shape actions and projects represented as “globally inclusive”. These promote neo-imperial discourses that reproduce the idea of liberal democracy guaranteed by the State, but which simultaneously make transmodern struggles and epistemes of liberation-emancipation of silenced and subalternized peoples invisible in the face of these same projects (Faria et al., 2021, p. 547).

Deconstructing neoliberalism in Latin America should question the discourses that value development as the central basis of national modernization policies. Also, institutions and structures of oligarchic domination were organized through the centrality of political power (...) Criticism of these models of conservative modernization well anchored in Latin American societies requires an update of the effort to deconstruct coloniality (Martins, 2022, p. 220).

Mignolo (2017) says that there is no modernity without coloniality and that a specific response to globalization and global linear thinking, which emerged in the histories and sensibilities of South America and the Caribbean, is necessary. The original formulation by Aníbal Quijano, later adapted by the author, used a central argument to describe and put into practice Decolonial thinking, the colonial matrix of power. The support of the four interrelated domains of the colonial matrix of management and control (Economy, Authority; Knowledge and Subjectivity, Gender, and Sexuality) are on two bases: the racial and patriarchal of Western civilization, although 'nature and natural resources', could also be flagged as a fifth domain of the colonial matrix, instead of being considered as part of the economic domain.

Figure 2

Colonial Matrix of Power



Note. Authors' elaboration based on Mignolo (2017).

The bases were historically based on Christian theology, which located the distinction between Christians, Moors, and Jews in 'blood'. Blood was replaced by skin color from the 18th century onwards. Secular racism, therefore, began to be based on the politics of knowledge. The dominant knowledge was between theological and philosophical/scientific, where a particular rivalry always occurred. Still, both thinkers on these aspects were mostly made up of heterosexual men, white Europeans, and Christians (Mignolo, 2017).

Despite being controversial (Botey & Célérier, 2023; Bryer, 2023; Neu et al., 2023), studies by Gómez-Villegas and Larrinaga (2023) and Silva et al. (2022) propose a way of understanding the pluriverses of processes and knowledge in critical accounting, different from the perspectives coming from the global North. Five empirical articles from critical and interdisciplinary accounting journals involving a Latin American country were analyzed, within

a decolonial perspective, using the five logics of the sociology of absences, aiming to expand critical alternatives within the critical accounting field.

We propose the adoption of an analytical lens that opposes or questions (neo)colonialism/modernity, as we believe that we can contribute to recognizing and engaging, despite the challenges and problems, the issues addressed or not, in the dominant models present in public life. It is not, however, about rebelling against an established or recognized academic reality, but about not being transparent, to the point of accepting as legitimate, valid or unquestionable, all inspirations or influences from academic studies, whether critical or not, just because it comes from the Global North, in addition to not being completely 'opaque' to such influences, which would make us intransigent and inflexible, wanting to destroy or discredit everything that has been constructed scientifically, sociologically, historically or philosophically about our current Brazilian reality, that it is mixed or hybrid (which does not mean that it is sterile) and we start to have 'mestizo thoughts' (Botey & Célérier, 2023).

4 A MULTI-DIMENSIONAL AND MULTI-VOCAL PROPOSAL IN PUBLIC GOVERNANCE

To respond to the complexity of public governance in health, it is crucial to recognize the argument of Sauerbronn (2017), who verified the existence of three approaches to “public governance” in the Brazilian literature on administration and accounting sciences. On the other hand, Gendron (2018) encourages the accounting academy's interest in qualitative and critical research so that researchers can 'think outside the box' concerning research on governance. The author suggested that a theoretical construction be created to address two fundamental questions: Corporate governance for whom? Corporate governance for what? The first question refers to the public to which corporate governance is directed, and the second question concerns the ends-means dichotomy. The following Figures summarize the two authors' propositions:

Figure 3

Multilevel analysis of public governance

MULTILEVEL ANALYSIS OF PUBLIC	Analytical level	Dimensions	Analysis Categories	Predominant Approach	Influence of Approach
	Macrostructural	Economic, social and political context: - Formal: Laws, decrees, norms and ordinances; - Informal: Socially constructed and internationally accepted rules and norms for the development of public health policy.	Social structure restricts the agency between: -Organizations; -Groups; -Managers;	Global Development Governance	* International cooperation agenda around the provision of public goods (diagnoses, projects and specific indicators); * Interests related to the international agenda; * Active engagement of private and public actors in the local context
	Meso-organizational	Guidelines and Negotiation between internal groups and people: - Organizational policies and objectives; - Formal and informal rules and norms; - Coordination of activities; - Allocation of organizational resources.	Intra- and inter-organizational management mechanisms and tools: -Accountability; - Public policy network.	Governance of the Public Policy Network & Corporate Governance in the Public Sector	* Complex arrangement of organizations in the formulation and implementation of public policies in Brazil * Logics of action of private and public actors. * Control instruments created and used by public and private actors * Advantages and disadvantages in the use of control instruments
	Microindividual	Corresponding individual dimensions: - Origin and training of decision-makers; - Experience in public policy formulation processes; - Trajectory and political position; - Positions held; - Interaction with other individuals and groups internal and external to the organization	Information on actors' actions and interests (Data Collection): - Acting in organizations; - Contact with management and control instruments; - Interaction with organizations that work in the provision of public services.	Corporate Governance in the Public Sector	* Control instruments created and used by public and private actors * Advantages and disadvantages in the use of control instruments

Source: Authors' elaboration based on Sauerbronn (2017).

Mainstream thinking assumes that the audience should be directors, managers, shareholders, bankers, investors, and specialized service providers (lawyers, accountants, and consultants). However, other marginalized or neglected actors (citizens, consumers, union representatives, minority shareholders, and non-profit organizations linked to the environment and social issues) should be included in investigations (Gendron, 2018).

Another fundamental question is whether we should be concerned with the ends of governance or mainly with the means to achieve these ends. When we approach governance from an instrumental point of view, we seek to make institutions and technologies more effective and efficient and forget to question the ends and purposes of governance (Sauerbronn, 2017). The reflexive approach invites us to consider and challenge the ends of governance while contemplating the need for fundamental changes in technologies and institutions (Gendron, 2018).

Figure 4

Envisioning how corporate governance is thought of and acted upon

	Audience: The corporate governance establishment	Audience: Beyond the corporate governance establishment
Instrumental approach (focusing on the means to achieve the ends of corporate governance)	<p style="text-align: center;">II</p> <ul style="list-style-type: none"> Promoting status quo. No fundamental change in the primary audience to which corporate governance is addressed. No fundamental change in prevailing technologies and institutions of corporate governance. Emphasis is on tinkering with dominant technologies and institutions. <p>(NB: Quadrant II represents prevailing thinking regarding how corporate governance is thought and acted upon.)</p>	<p style="text-align: center;">I</p> <ul style="list-style-type: none"> Seeking to expand the audience beyond the corporate governance establishment. No fundamental change in prevailing technologies and institutions of corporate governance. Emphasis is on relying and adjusting dominant technologies and institutions in order to reach out to broader audiences.
Reflective approach (focusing on the ends of corporate governance)	<p style="text-align: center;">III</p> <ul style="list-style-type: none"> Seeking to make the establishment more reflective on the ends of corporate governance. Considering fundamental change in technologies and institutions of corporate governance. 	<p style="text-align: center;">IV</p> <ul style="list-style-type: none"> Seeking to make non-establishment audiences more reflective about the ends of corporate governance. Considering fundamental change in technologies and institutions of corporate governance.

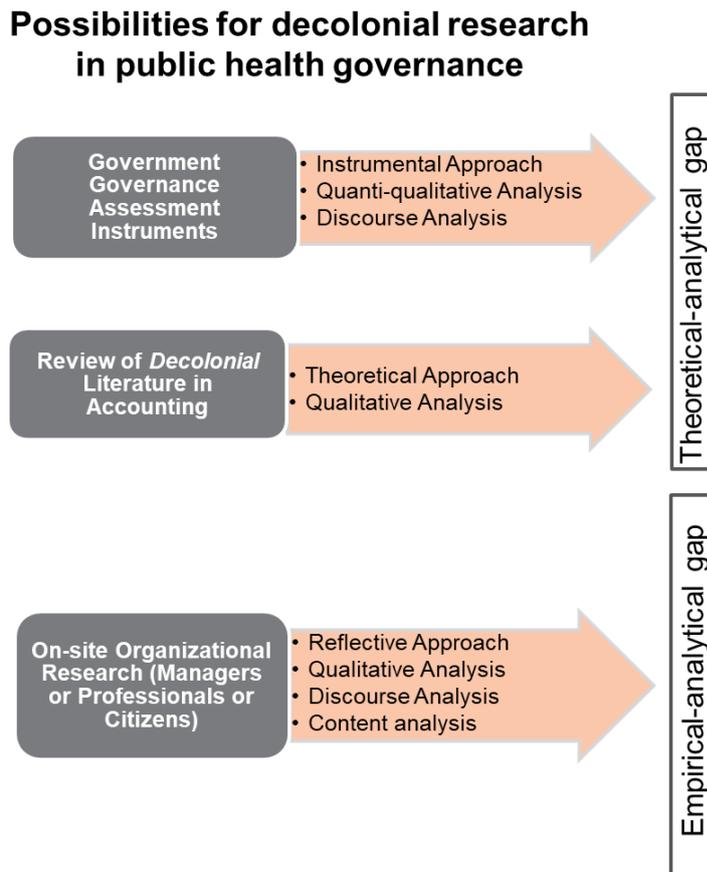
Note. Gendron (2018, p.8).

As in Figure 4, we agree with Gendron (2018) regarding the need to challenge Quadrant II views, assumptions, institutions, and technologies. Although the author has focused on private corporate governance, his provocation applies to public governance organizations. In this way, we will try to venture beyond mainstream thinking (quadrant II) with the thought of decolonizing the analysis of public governance or obeying (not so obediently) critical accounting research (Gendron, 2018), bringing the complexity of the SUS to empirical research, having as a privileged locus for analyzing the social practices of various social actors involved in Brazilian public health (Sauerbronn, 2017).

Given the above and to answer the questions that guided this research, this theoretical essay aims to point out ways to understand the praxis of the subjects involved (directors and managers) and those traditionally excluded (health professionals and healthcare users) of the formal process of organizational governance, from a decolonial perspective, faced with the influence of neoliberal capitalist hegemonic thinking, as illustrated in Figure 5:

Figure 5

Possibilities for decolonial research in public health governance



Note. Elaborated by the authors.

In this way, we seek to offer research alternatives in public health governance through a critical decolonial perspective that can enter spaces, cross borders of knowledge in accounting and offering, without exhausting possibilities for advancement in decolonial theoretical development, without disregarding the organizational praxis and its subjects, to propose alternative analyses different from the mainstream. We propose an elaboration inspired by the multilevel analysis in public health governance proposed by Sauerbronn (2017) and the reflective and instrumental approach by Gendron (2018), from the perspective of the theoretical constructs mentioned above, according to the dimensions and approaches present in Figure 6.

In the first matrix of the 'Instrumental Approach,' research may be conducted based on the analysis of secondary documents, particularly reports and self-assessment instruments provided by the Court of Auditors corresponding to the jurisdiction in which the public organization operates (municipal, state, or federal). This approach enables comparative analyses between organizations through various criteria, such as legal nature, governing power, and the governmental function it pertains to (e.g., health, education, security, etc.).

The methodological framework for this initial matrix will primarily employ qualitative approaches; however, statistical analysis techniques should not be disregarded, as they serve as valuable tools to facilitate analytical perspectives (Richardson, 2015). These analyses must be compared with international regulatory practices often prescribed to countries in the Global South. This allows for a deeper understanding through the lens of the coloniality of power (Quijano, 2000). Of these domains, (Mignolo, 2017) predominates in the legislative and normative control of organizations in these nations. Additionally, it will elucidate whether the narratives adopted serve to advance the neoliberal international agenda. A systematic review of decolonial literature on public accounting and public governance would be invaluable in guiding future research in this field.

Figure 6

Theoretical-praxis proposition

	Analysis dimensions	Research method	Research Locus	Target Audience	Theoretical basis
Instrumental Approach	1 - Laws, decrees, norms and ordinances	Documentary research	Government Governance Assessment Instruments	-	(Quijano, 2000b) (Mignolo, 2011) (Sauerbronn, 2017)
	2 - Mechanisms and instruments for accountability and management				
	3 - Development of public health policy				
	4 - Assumption of superiority of private sector management				
	5 - Organizational policies and objectives	Documentary research	Public Organization	-	(Gendron, 2018) (Neu et al, 2006)
	6 - Assumption of no influence on the structural change of organizations, managers or local practitioners				
	7 - Mechanisms and management instruments for coordinating Public Policy Networks				
	Analysis dimensions	Research method	Research Locus	Target Audience	Theoretical basis
Reflective Approach	1 - Notions of hierarchy and participation	Interviews / Observation	Public Organization	Managers and Working Professionals	(Quijano, 2000b) (Mignolo, 2011) (Sauerbronn, 2017) (Gendron, 2018) (Neu et al, 2006)
	2 - Origin and training of decision makers				
	3 - Trajectory and political position				
	4 - Criteria and disputes (Coordination of activities and allocation of resources)				
	5 - Previous patterns of interaction (individuals/internal groups and external groups)				
	6 - Familiarity and experience in public policy formulation processes				

Note. Elaborated by the authors.

As in Figure 6, the 'Reflective Approach' matrix involves the development of on-site research, which is crucial, and the target audience may include individuals traditionally considered research subjects (e.g., directors and managers) involved in the decision-making process. In such cases, we do not recommend using a questionnaire but rather a structured script of questions designed to explore the dimensions and categories of analysis outlined within the quadrant (Qu; Dumay, 2011). A content analysis approach is likely the most suitable, as it identifies potential response patterns from participants and subsequent categorization based on decolonial analysis frameworks (Quijano, 2000; Mignolo, 2017). This analytical process can be further informed by the work of Neu et al. (2006), who examined how the World Bank's financial governance technologies (practices and reports containing accounting and financial data) colonized and influenced education management practices in Latin American countries.

Furthermore, within the dimensions proposed by the reflective approach, it is recommended to investigate how users of the Brazilian Unified Health System (SUS) and professionals working directly in the field perceive the health governance process through the decolonial lens. The exclusions of the actors may also be explored through in loco investigation. This inquiry should assess whether there exists or could exist an exclusion process that does not align with the principles of citizenship for SUS users, exploring the level of communication between users and organizational leadership, and their understanding of citizenship.

In conducting this research, care must be taken to avoid posing questions to SUS users and health professionals who rely on technical accounting, financial, or managerial language, as this may unduly influence their responses. In this regard, adapting and tailoring the guiding questions to the participating audience is advisable. An on-site phase of formal and informal observation should be conducted to ensure the selection of appropriate language and terminology for use in interactions between the organization, health professionals, and SUS users.

FINAL CONSIDERATIONS

This study proposes a design from an onto-epistemic perspective to comprehend the praxis of those directly involved (directors and managers) and those excluded or overlooked (health professionals and service users) in the formal process of public organizational health governance. This is achieved through the lens of decolonial theoretical constructs in response to the influence of neoliberal capitalist hegemonic thought. Frameworks were delineated, integrating decolonial theoretical perspectives with critical analytical frameworks while acknowledging the inherent risk of reproducing academic coloniality with the lived realities and experiences of managers, practitioners, and public service users. Nevertheless, this endeavor addresses the need to develop a comprehensive framework that facilitates engagement with policymakers and fosters the reorganization of knowledge co-produced across various boundaries.

Accordingly, the proposed analytical instruments are designed to guide future research, promoting the co-production of knowledge regarding decolonial thought and praxis in public health governance. This approach recognizes all subjects and forms of knowledge involved, seeking to transcend the principal-agent dichotomy that traditionally dominates governance studies. We contend that applying critical analytical lenses to academic fields focused on organizations and their instruments (such as Management and Accounting) can contribute to the more efficient and effective development of public health policies and, potentially, other areas of government policy. Future studies are anticipated to incorporate the research dimensions outlined herein to broaden the understanding of pluriversality, multifaceted experiences, and multivocality.

This research is constrained by the scarcity of empirical and propositional critical decolonial studies within the accounting academy, which limits the practical implementation of the ideas presented. However, we hope that the framework outlined here will inspire the expansion of new studies on governance in public organizations, considering both objective and subjective elements intertwined within the modernity-coloniality matrix. Additionally, we aspire to enable studies that advance theoretical and empirical dimensions currently overlooked by the accounting academy, thereby contributing to a social perspective that considers the diverse range of citizens who benefit from and co-participate in public health policy and governance in countries of the Global South.

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