



Accounting for the cartel[☆]

Miguel Gil ^{a,b} 

^a Jönköping International Business School, Gjuterigatan 5, 55318 Jönköping, Sweden

^b EGADE Business School, Tecnológico de Monterrey, Av. Eugenio Garza Lagüera, 66269 San Pedro Garza García, Mexico

ARTICLE INFO

Keywords:

Accounting
Cartel
Postcolonialism
Systematisation
Mimicry
Hybridity

ABSTRACT

While research on accounting in cartel contexts has largely focused on money laundering, limited attention has been given to how accounting both shapes and is shaped by broader organisational and symbolic dimensions. Informed by postcolonial theory, this study critically examines the role of accounting in structuring practices and shaping representations of violence within cartel activities. Drawing on interviews with individuals exposed to cartel activity in Mexico, as well as a wide range of news articles, the analysis reveals that accounting is systematically embedded in cartel activities, delineating the boundaries between legitimacy and illegality through framing and routinising. The findings also show that mimicry is used to adopt and subvert dominant organisational forms, while the blending of formal accounting language and local practices gives rise to hybridity, complicating conventional interpretations of violence and economic order. Adopting a postcolonial lens deepens the understanding of accounting in illicit settings, highlighting its central role in shaping contested identities and selectively determining the visibility or invisibility of violence.

1. Introduction

Cartel activity is inherently complex, requiring coordination and structured management to sustain operations, including the systematic accounting of substantial cash flows and resource allocation, both essential for organisational continuity (Ravenda et al., 2018). In accounting research, a substantial body of work has examined the use of accounting as a mechanism for laundering money and integrating illicit gains into legitimate markets, typically focusing on the enablers or constraints of laundering and its policy implications (Levi, 2002; Walker, 1999). However, this tends to portray accounting as a passive tool for concealing illegality and deceiving regulators, thereby limiting the field's theoretical understanding of its organisational significance (Siltaoja & Vehkaperä, 2010). More recent research has extended this view by analysing accounting in illicit contexts as a set of practices that facilitate internal control, resource management, and strategic decision-making, highlighting its role in coordination, efficiency, and financial intelligence (Lehman et al., 2018; Neu, 2019, 2023; Ravenda et al., 2019). Despite these advances, there is still a limited understanding of the role of accounting in shaping how illicit organisations identify themselves and how they are perceived. Specifically, it is unclear how calculative routines and categories simultaneously construct organisational identities and provide moral frameworks that normalise and rationalise harm. This leaves the ethical, political, and symbolic dimensions of accounting under-theorised (Power & Brennan, 2022; Sawabe, 2002). Importantly, prior scholarship has already shown that accounting can be used to obscure harm and violence. Funnel (1998) demonstrates how calculative routines within the Nazi bureaucracy dehumanised victims and purified

[☆] This article is part of a special issue entitled: 'Southern Accounts' published in Critical Perspectives on Accounting.

E-mail addresses: miguel.gil@ju.se, m.gil@tec.mx.

expropriation, rendering atrocity administratively ordinary; while Neu (2019) details how accounting organises and sustains extortion economies. Yet this literature typically centres on state bureaucracies or specific illicit practices and emphasises visibility, but does not pay enough attention to the constitutive effects of accounting on organisational self-understandings. In short, how accounting shapes the identities and moral horizons of participants remains under-theorised.

Adopting a postcolonial lens is essential to addressing this research problem, as these approaches emphasise the influence of enduring colonial power structures on accounting, which Quijano (1992) refers to as coloniality of power. These structures organise knowledge and legitimacy, particularly in contexts marked by violence (Bhabha, 2004; Prasad & Qureshi, 2016). From this perspective, accounting is not a neutral representational apparatus, but rather a performative practice that translates contested realities into calculable objects, thereby participating in the making of organisational identities and moral framing (Lynch, 2012). This framework links a postcolonial stance to systematisation in accounting by showing how framing selects what is rendered visible, while routinising reproduces those selections through everyday practice. Systematisation thus maps inherited hierarchies into organisational scripts by coupling classificatory framing with routinised procedures that stabilise who and what counts (Sawabe, 2002). Prior postcolonial accounting scholarship has shown how Western administrative grammars and professional identities travel and dominate, perpetuating invisibilities and shaping what counts as legitimate knowledge and harm (Duenas, 2025; Power & Brennan, 2022). Building on these insights, this study advances theory by specifying how accounting operates within coloniality as a technology of selective visibility and moral ordering, clarifying the mechanisms through which accounting helps constitute identities and delineate the boundaries of legitimacy in contexts of contested legality.

Mexico provides a relevant context for this research. Since the formal escalation of the 'War on Drugs' in 2008, the country has recorded more than 350,000 deaths and over 100,000 disappearances (INEGI, 2024), with pervasive social, economic, and psychological harm extending well beyond immediate victimisation (Hernández, 2012). In particular, this study critically examines how accounting operates within cartel activity, structuring both the organisational practices and the representations of violence. These organisational practices include the routine recording of extortion payments, maintaining payrolls in businesses exposed to cartel activity, and using accounting categories to document property transactions in contexts of cartel-related violence. Representations of violence refer to the inscriptions, classifications, and narratives through which harm is made more or less visible within these practices. Methodologically, the paper draws on qualitative interviews with individuals exposed to cartel activity in Mexico, complemented by a wide corpus of news material to situate these accounts within broader discourses.

In particular, the study shows that accounting in cartel contexts is closely intertwined with colonial discourse, shaping both the organisation of practices and the representation of violence. The findings reveal that systematisation captures how accounting is embedded in cartel activity through the intertwined processes of framing and routinising (Power & Brennan, 2022; Sawabe, 2002). Framing enables accounting to control which aspects of cartel activity are rendered visible or invisible, often highlighting economic outcomes while obscuring violence and illegality. Routinising, in turn, normalises accounting and embeds it in everyday operations, shaping perceptions and behaviours so that violence becomes administratively detached and perceived as collateral damage within the logic of economic activity (Neu, 2019). Taken together, framing and routinising enact systematisation, constructing the boundaries of what constitutes cartel activity, detaching actors from the violent consequences of their actions and reinforcing the complexity of the narrative (Haslam & Loughnan, 2014).

Moreover, the study builds on the concepts of mimicry and hybridity (Bhabha, 2004) by demonstrating how cartel actors adopt complex accounting structures not just to hide illegal activities, but also to exploit and subvert established organisational structures. The empirical analysis shows that accounting language and routines act as tinted glass through which the cartel's hybrid identity is formed, where violence is both embedded in and concealed by the appearance of order and productivity. Finally, this article conceptualises accounting as a technology of selective visibility (Segato, 2016), arguing that it not only supports operational coherence, but also actively participates in regimes of representation that legitimise violence by abstracting it into economic metrics. This process perpetuates a postcolonial regime in which suffering is only recognised when it aligns with prevailing narratives, and is otherwise obscured.

This article makes three intertwined theoretical contributions. First, it reframes the role of accounting in illicit settings by moving beyond a passive role to an active and reflective system that shapes how activities are interpreted and done. In doing so, this article introduces the concepts of framing and routinising that underpin how accounting shapes cartel activity. Second, it advances a postcolonial lens of accounting as a technology of selective visibility and moral ordering, clarifying how calculative practices travel within coloniality to confer legitimacy on some actions while relegating others to administrative obscurity. This builds on research on visibility/invisibility and moral disengagement by showing how the same inscriptions that enable control also delimit what is recognised as ethically salient (Haslam & Loughnan, 2014; Power & Brennan, 2022; Quijano, 1992; Segato, 2016). Third, it contributes to debates on organisational identity in illegal contexts by showing how accounting actively participates in the construction of identity, stabilising the boundaries between business and harm, and providing a moral framework that normalises contested practices. Thus, the study complements and extends the work on accounting and operational routines in settings of violence (Funnel, 1998; Lehman et al., 2018; Neu, 2019, 2023).

The remainder of the paper is structured as follows: Section 2 discusses the theoretical framing of accounting in illegal contexts and introduces the postcolonial lens. Section 3 outlines the methodological approach. Section 4 presents the empirical findings. Section 5 discusses the implications of these findings in relation to the existing literature, and Section 6 concludes the article.

2. Theoretical framing

2.1. Accounting in illegal contexts

Accounting is a social practice that is deeply embedded within organisational and societal contexts. It shapes these environments and is shaped by them in turn, constructing organisational realities by establishing categories, measurements, and standards that significantly influence the activities and decision-making processes (Burchell et al., 1985). However, this understanding encounters a fundamental tension in illegal contexts. In such settings, the illegality of operations, such as cartel activity, creates contradictions concerning the primary purpose of accounting records. Accounting becomes paradoxical: on the one hand, it facilitates effective resource management and control; on the other hand, as Hardinghaus (1989) notes, the absence or concealment of accounting records in illegal contexts reflects the risks of legal repercussions associated with increased visibility.

Thus, as Venkatesh and Levitt (2000) note, accounting practices in illegal contexts must facilitate internal control while ensuring secrecy in order to protect the organisation and its members from external scrutiny. In his examination of accounting within extortion processes, Neu (2019) highlights how reliance on simplified single-entry accounting significantly limits its potential as a tool for transparency or transformation. Nevertheless, even within these constraints, accounting continues to play a critical role in record keeping and in shaping organisational meanings and narratives. Neu (2019) therefore advocates careful consideration of the complex and frequently ambiguous relationships between accounting and the organisational environment, cautioning against simplistic assumptions of linear influence. Other scholars have supported this view, arguing that accounting in illegal contexts cannot be viewed as a neutral operational device, divorced from its social implications (Chiapello, 2017), nor should it be assumed to have a straightforward influence on or be influenced by its surrounding context (Ala & Lapsley, 2019; Hansen & Mühlen-Schulte, 2012).

The question of what constitutes illegality and how accounting contributes to its definition has also been explored (Lehman et al., 2018; Venkatesh & Levitt, 2000). Much of this research has prioritised transparency regarding the economic dimension of illegality, often at the expense of its ethical dimension (Neu, 2023). This perspective assumes that one acts as an “allegedly free individual able of independent self-determination and self-regulation, and inherently gifted with the skills to assess costs and benefits of his own decisions” (Ala & Lapsley, 2019, p. 12). However, Hochmüller and Müller (2014) argue that contemporary understandings of crime frequently depoliticise complex social realities by framing security crises in technical and administrative terms. This resonates with how accounting can similarly frame illegality through an economic lens, focusing on the costs and consequences while neglecting the broader ethical and political dimensions. Consequently, illegality may be perceived primarily in economic terms, where crime is considered amoral rather than immoral, devoid of ethical significance, and motivated solely by economic rationality (Power & Brennan, 2022). Recent research builds on this perspective by showing that accounting not only makes organisational activities visible, but also actively shapes the boundaries and flows that determine what is considered legitimate or illegitimate, legal or illegal within a market (Martinez et al., 2022). While these conceptualisations may help illuminate how cartels frame their activities, the extent to which such logics are explicitly internalised remains empirically uncertain.

In this context, accounting practices are deeply implicated in a morally and epistemologically contested terrain. Rather than being neutral instruments of representation, accounting is performative; it translates ambiguous and conflict-ridden realities into calculable facts. This contributes to the stabilisation and normalisation of certain economic activities, including those linked to cartel organisations. Cartels may use accounting narratives strategically to present their economic roles in a favourable light, both internally and externally. Internally, displays of economic success, such as luxury cars or designer clothing, reinforce narratives of personal advancement. Externally, community donations bolster legitimacy by signalling economic contribution (Manwaring, 2011; Morán, 2019). In illegal contexts, accounting often involves managing payrolls, tracking revenues, and assessing operational efficiency, activities that selectively render economic gains visible while concealing violent externalities (Sawabe, 2002). This dual role is reminiscent of historical cases where accounting legitimised ethically fraught activities by erasing their moral consequences. For example, Funnell (1998) demonstrated how administrative accounting helped to normalise atrocities during the Holocaust. Fleischman and Tyson (2004) showed how precise bookkeeping framed slavery as a rational economic enterprise. Similarly, Ala and Lapsley (2019) and Power and Brennan (2022) emphasise accounting’s enduring capacity to depoliticise violence by presenting it as a technical or amoral issue. As Sawabe (2002) succinctly observed, “Invisibility could be created only when there has been visibility in the same locus of attention” (p. 419), highlighting the ability of accounting to reveal and obscure simultaneously within a single narrative. In cartel contexts, accounting facilitates this shift by quantifying violent acts, such as massacres and extortions, in ways that mask their severity and ethical implications (Estévez, 2018; Tate, 2010). Through this process, violence becomes administratively invisible, abstracted into economic metrics, and detached from moral evaluation.

Ultimately, two unresolved tensions emerge from this discussion. First, although Sawabe (2002) acknowledges the role of accounting in selective visibility, the specific processes through which this selectivity is produced remain underexplored in the context of violence. In particular, we still lack clarity on the mechanisms and criteria by which violent and illegal activities are legitimised while others are concealed, the temporal dynamics through which visibility is stabilised via routine, and the organisational sites (documents, categories, budgeting devices) where this occurs. Furthermore, in cartel settings, these same devices sit at the hinge between internal legitimacy and external legality; what is rendered acceptable inside the organisation must be selectively hidden outside to minimise exposure. While resonating with Funnell’s (1998) demonstration that accounting can render human atrocities invisible, the everyday calculative moves, labels, and routinised procedures that normalise harm in contemporary organisational fields such as cartel activity remain poorly explained. Second, although research in illegal contexts has shown that accounting supports operational tasks and instrumental uses (e.g., tracking, coordination, payments) (Neu, 2019), it remains unclear when and why such practices evolve from mere instrumentation to rationalising cartel activity as orderly, necessary, or even legitimate.

2.2. A postcolonial view of accounting for the cartel

Drawing on a Southern perspective informed by postcolonial scholarship, this paper argues that cartel activity should not be viewed as a neutral or universally defined organisational form, but as a product of situated power relations, discourses, and classifications. Contemporary drug policy, which is often perceived as a rational response to transnational crime, can instead be understood as a postcolonial artefact rooted in early twentieth-century anxieties surrounding “foreign” substances and deviant behaviours associated with racialised “others” (Lynch, 2012). These anxieties were institutionalised through international drug control regimes and contributed to the so-called coloniality of power: a global epistemological order that divides the world into civilised regulators and disordered suppliers (Quijano, 1992). The coloniality of power operates through discourses that determine what is recognised as legitimate, rendering certain practices visible and others invisible under seemingly neutral rubrics (Jimenez et al., 2025). Within this division, Mexico and similar regions are routinely portrayed as peripheral, dangerous, and deficient, which simultaneously stigmatises local populations and renders them exploitable (Morton, 2012; Romani, 2005). Importantly, these representations do not merely reflect reality – they help constitute it. In this context, the cartel is not just a material entity, but a postcolonial construct shaped by the intersection of Western drug demand, prohibitionist policies, global security logics, and entrenched marginalisation (Mignolo, 2011; Segato, 2008). Understanding cartels through this lens means more than attributing blame to external forces; it requires examining how global hierarchies shape local moral frameworks and economic possibilities. This perspective avoids romanticisation and reductionism by recognising that cartel actors operate within structurally constrained environments shaped by global inequalities without endorsing the violence they perpetrate.

This postcolonial framing also challenges the assumption that violence and illegality are exclusively located in the “Global South”. The term “cartel” itself crystallised within U.S. security discourse in the 1980 s and 1990 s (Andreas et al., 1991; Muñoz, 1987), functioning as a geopolitical construct to frame a militarisable threat. The label was later internalised in Mexico, where it informed State policies favouring military confrontation over developmental or restorative approaches. As Castellanos (2013) and Zavala (2018) argue, this adoption displaced local regulatory alternatives and legitimised external intervention, recasting governance as the domain of foreign saviours, while positioning affected communities as either passive victims or complicit collaborators. Yet these narratives, while dominant, are not uncontested. In cartel-affected areas, competing discourses emerge. Ethnographic and interview-based research reveals that local actors often frame their involvement in illicit economies through moral logics, invoking narratives of community protection or economic necessity (Venkatesh & Levitt, 2000). These are participant discourses, not authorial assertions, rooted in lived experiences of state abandonment and constrained livelihoods. For example, statements such as “illegal acts are crucial for the local economy” should not be taken as empirical truths, but rather as vernacular rationalisations that require critical interpretation. These narratives shed light on how dominant categories, such as cartels, are internalised, reinterpreted, and reframed locally. To avoid romanticisation, such claims should be considered as contextualised expressions rather than as objective facts. Ultimately, this enables a reflexive analysis of how they normalise certain behaviours, silence others, and lend legitimacy to practices that are coercive or violent.

Examining how accounting contributes to the visibility and invisibility of cartel activities, and to broader delineations of legality, a postcolonial perspective offers critical insight. Postcolonial scholarship interrogates the lasting effects of colonial relations, emphasising how contemporary structures are still shaped by the power imbalances between coloniser and colonised. As Said (2014) critically observed, colonised societies have long been viewed through a Western lens, whereby “the one human history uniting humanity either culminated in or was observed from the vantage point of Europe, or the West” (p. 101). This epistemological dominance marginalises alternative voices and actively obscures local rationalities, thereby reinforcing hierarchies that continue to influence organisational practices such as accounting (Fleischman & Tyson, 2004). Similarly, Prasad and Qureshi (2016) demonstrated how such dominance perpetuates invisibility and shapes professional identities, as well as how colonial legacies persist through subtle, everyday organisational practices.

Accounting operates through the processes of framing and routinising, which together give rise to what this study terms systematisation. This concept captures accounting’s ability to actively shape reality, structuring how actions, responsibilities, and moral boundaries are perceived and organised. Linking systematisation to postcolonial theory clarifies its operation; framing aligns practices with a classificatory architecture historically shaped by the coloniality of power. In doing so, accounting selectively renders certain aspects of organisational life visible and legitimate while pushing others into obscurity. As Power and Brennan (2022) showed, quantification can dehumanise subjects strategically by abstracting suffering into neutral metrics and turning violence or exploitation into technical data. Complementing this, routinising denotes how accounting practices, once internalised, become normalised and embedded in everyday operations. Sawabe (2002) conceptualised accounting as a “language of system mediation” (p. 399), indicating how routinised forms can translate even exceptional or ethically significant events into familiar administrative categories. Failing to align accounting practices with the logic of postcolonial classification architecture can lead individuals and organisations to treat ethically problematic actions, such as coercion, displacement, or violence, as ordinary, manageable, and legitimate aspects of economic life. Duenas (2025) demonstrates that, in postcolonial encounters, accounting is not simply a matter of compliance or overt resistance. Instead, actors adopt, translate, and re-signify accounting in ambivalent ways that both accommodate and challenge hegemonic expectations. Building on Segato’s (2016) discussion of regimes of visibility and invisibility in the governance of suffering, accounting as a symbolic system may also participate in rendering violence as collateral rather than foundational. Therefore, in contexts of illegality or structural violence, systematisation enables accounting to maintain an appearance of objectivity while simultaneously legitimising harm. Rather than acting as a neutral tool, accounting becomes an active agent in shaping how ethical, legal, and political boundaries are drawn and redrawn. The intersection of accounting and postcoloniality exposes the classificatory architecture that orders cartel activity, distinguishing the legal from the illegal, the civilised from the disorderly, and the moral from

the amoral. From a postcolonial perspective, accounting establishes regimes of visibility and invisibility, favouring certain harms, actors, and transactions while obscuring others. Ultimately, accounting helps determine what is considered legible, auditable, and contestable, aligning local realities with inherited distinctions that continue to influence moral and legal possibilities.

Bhabha (2004) describes mimicry as a process in which the colonised imitate their colonisers. This creates a dual effect: they both conform to and subtly challenge dominant structures. This imitation is never exact, and the subtle differences reveal the fragility and contradictions inherent in colonial power (Castro-Klarén, 1999; Huggan, 1997). A natural example is the Viceroy butterfly, which mimics the appearance of the toxic Monarch butterfly by adopting its bright orange and black colouring in order to evade predators. This mimicry involves adopting dominant traits while embedding slight differences that subvert threats. Similarly, in illegal contexts, mimicry functions as a mechanism to evade legal scrutiny (Ravenda et al., 2019). For example, cartels use money laundering to mimic legitimate business practices, but despite their outward resemblance to legality, the illegal nature of their operations remains unchanged. Furthermore, mimicry involves temporarily adopting dominant characteristics or identities to achieve specific practical goals (Olaniyan, 2021; Spivak, 2012). In the context of this study, cartels strategically adopt sophisticated corporate management structures, complete with formal payroll and employee benefit systems, as a calculated method of legitimising their illicit activities. This process may also involve exaggerated mimicry of dominant norms to highlight inherent contradictions (Holst-Knudsen, 2018; Phukan, 2008). Cartel-controlled businesses, for example, openly use sophisticated accounting systems and rigorous financial reporting, ironically emphasising transparency and compliance in contexts where these principles are fundamentally compromised. It is important to note that the analysis does not argue that cartel mimicry morally justifies or legitimises violence or coercion. Rather, it highlights how such practices strategically exploit dominant frameworks to sustain operations and evade accountability. Extending Sawabe's (2002) analysis of accounting as system mediation, cartel accounting practices may also frame violence and coercion in economic terms, masking their inherent immorality or amorality. Cartels create detailed narratives around violent incidents, such as narco messages explaining assassinations, thereby recontextualising these acts within an economic logic (Cerdeira Pérez et al., 2013; Mendoza Rockwell, 2016).

Bhabha (2004) argues that individuals are not fixed or pure entities, but rather products of the colonial encounter, resulting in new, hybrid identities that transcend simple boundaries. This hybridity disrupts the authority of colonial discourse and creates new spaces. This is important because it recognises the “in-between spaces” or “interstices” where individuals are neither clearly nor objectively colonised. Instead, they embody overlapping layers of behaviour and interpretations of reality where the colonial past collides with the present (Kraidy, 2006). Hybridity resonates with two key phenomena that have been explored in the context of accounting and illegality. First, it enables perspectives that are problematic in Southern accounting narratives of illegality (Lynch, 2012) to remain hidden. The overlapping layers created by hybridity make it easier to render certain aspects of illegal activity visible while obscuring others. Second, hybridity complicates the understanding of accounting in cartel activity by blurring the boundaries between legality and illegality, making it difficult to discern the true nature of accounting practices (Ravenda et al., 2018). This complexity arises from the intertwining of diverse accounting methods, ranging from formal record-keeping to informal resource tracking, in illicit operations. The result is a hybrid system that challenges traditional notions of accountability and transparency. Language plays a critical role here, as accounting terminology and practices that are usually associated with legitimacy and formal economic activity are adapted and interwoven with informal cartel practices. This reshapes perceptions of illicit operations and embeds violence within an economic logic (Siltaja & Vehkaperä, 2010). Consequently, individuals struggle to interpret these practices, as the blending of legitimate and illegitimate elements obscures the ethical and functional dimensions of accounting in cartel activity. Drawing on Thomson and Jones's (2016) work on hybrid identities in postcolonial contexts, individuals may also compartmentalise conflicting aspects of their identities and practices, even in environments characterised by violence or ethical tensions. Georgi (2017, p. 274) proposed “A transformation of the social order that empowers the subaltern to adopt a particular subjectivity, a form of organising self-consciousness that enables them to author their own human rights. Otherwise, they remain the silent Other of elitist human rights movements”. In the context of accounting for cartels, these organisations risk perpetuating harmful actions by masking them behind economic rationality if the hybrid nature of cartel activity remains a black-box.

Overall, from a postcolonial standpoint, the literature reveals a persistent tension over how Western conceptions of cartel activity constrain what is thinkable about accounting's role. Frameworks centred on formal legality, firm-like rationality, and state metrics risk obscuring Southern ways of knowing and acting. A postcolonial lens allows these phenomena to be reconceptualised by tracing mimicry, hybridity, and systematisation as operational mechanisms rather than mere metaphors (Bhabha, 2004; Said, 2014). However, the literature has not shown how these constructs are enacted in accounting for the cartel, which documents, measurements, and routines enact mimicry, how hybrid categories travel across state, market, and criminal interfaces, or how systematisation stabilises selective visibility over time.

3. Methodology

This study employs a qualitative research methodology, which is particularly well-suited to answering “how” questions (Castleberry & Nolen, 2018), especially when contextual understanding is essential for theory development (Strøm & Fagermoen, 2012). An inductive approach is appropriate for examining accounting in cartel activity because it adapts to complex situations and proceeds iteratively. The secretive and intricate nature of the topic makes direct access difficult, so observing specific instances is vital to uncover hidden patterns and practices in cartel accounting. As data emerge, theory is refined to match the dynamic nature of cartel activity, with initial findings guiding subsequent data collection and analysis. This cycle aligns with the data collection and analysis methods outlined below.

3.1. Data collection

The data collection process consisted of two stages. First, the author gathered 630 news articles related to cartel activity that had been published between March 2020 and February 2023. Most of these articles were written in Spanish and sourced from major Mexican news organisations, including national networks such as Televisa, TV Azteca, Milenio, and El Financiero, local outlets such as La Voz de la Frontera and El Sol de Tijuana, and specialised, crime-focused sources such as InSight Crime and El Blog del Narco. The second data collection stage involved interviewing relevant individuals exposed to cartel activity.

Using a variety of sources enabled fraudulent or inaccurate information to be eliminated through data triangulation (Blommaert & Bulcaen, 2000). In addition to providing contextual insight into cartel activity in Mexico, news articles corroborated participants' narratives. Cross-checking interview narratives and language with public reports consistently confirmed the accuracy of the data, revealing only minor, insignificant discrepancies in dates, thereby enhancing the study's overall trustworthiness. Moreover, news articles offered a broader perspective on cartel activity, which could be triangulated with interview data to address the research question. The narrative and language used in the news articles closely mirrored those in the interviews. Table 1 provides an overview of the collected news articles and reports.

Regarding the interviewed individuals, due to the sensitive nature of the topic, the identities of respondents and details of their backgrounds were concealed when writing the article (Wiles et al., 2008). In addition, interviewees agreed to participate only on the condition that the interviews would not be recorded. Instead, the author took notes to capture the content of these conversations (Lin, 2009). The interviews were conducted in person, over the phone, or via Zoom.

Some respondents were interviewed twice to corroborate the initial interviews, account for any updates, and gather specific details about concepts that had emerged during data analysis. These follow-up interviews showed that individuals maintained consistent narratives, with only minor updates. For instance, a police officer reported an increase in violence since the last interview, noting that cartels were employing more violent tactics. These two aspects reinforced the initial interview accounts, thereby strengthening the trustworthiness of this research. In addition, the follow-up interviews focused on the cartels' use of language and the portrayal of cartel activity, which proved crucial for analysing the data in relation to the theoretical constructs discussed in the next section. Table 2 provides details of the interviews.

3.2. Data analysis

The data analysis also consisted of two stages, combining thematic and narrative analysis. The first stage, thematic analysis, focused on the use of accounting in the context of cartel activities (Hodgetts & Chamberlain, 2014). This process began in March 2020 and concluded in April 2024. The analysis aimed to identify relevant themes (Castleberry & Nolen, 2018) and examine the language used (Hardy, 2004). For instance, two significant themes that emerged were "framing" and "routines", which align with the previously discussed concept of systematisation. The theme of "business language" also appeared frequently, resonating with the idea of hybridity that is explored later.

The second stage involved a narrative analysis of the collected data (Strøm & Fagermoen, 2012), focusing on the stories shared by the interviewees. This stage used the themes identified previously to draw parallels between the news articles and participants' accounts (Konecki, 2008). Rather than coding specific words, the analysis identified facts and narrative elements that shaped the experiences of interviewees. The author ensured that respondents could not be identified or linked to the evidence presented in either stage.

Table 1
Collected news articles.

Type of source	Source	Number of collected articles
International news organisations	Forbes	23
	El Pais	29
	InSight Crime	15
National news organisations	TV Azteca	49
	Milenio	36
	Televisa	65
	El Financiero	35
	La Voz de la Frontera	14
Local news organisations	El Sol de Tijuana	13
	Codigo San Luis	9
	La Silla Rota	75
News organisations specialising in crime		79
	Diario Zeta de Tijuana	43
	El Blog del Narco	145
Total		630

Table 2

Interviews.

Interview no.	Interviewee #	Interview data	Interview form
1	#1	April 2021	In-person
2	#2	April 2021	In-person
3	#3	June 2021	Telephone
4	#4	August 2021	Online
5	#3	August 2021	Online
6	#5	March 2022	Telephone
7	#6	March 2022	Telephone
8	#7	March 2022	In-person
9	#8	March 2022	Online
10	#9	March 2022	Telephone
11	#1	June 2022	Online
12	#2	June 2022	Online
13	#3	July 2022	Telephone
14	#4	July 2022	Telephone
15	#8	July 2022	Telephone
16	#1	February 2024	Online
17	#8	March 2024	Telephone
18	#9	March 2024	Telephone

4. Accounting in cartel activity

4.1. Cartel activity in Mexico

Pinpointing the origins of cartel activity in Mexico is challenging, as the definition of what constitutes a cartel has evolved over time. From a postcolonial perspective, this evolving definition is itself part of a classificatory repertoire that, under the colonality of power, positions Mexico as a disordered supplier. While organised crime in Mexico has deep historical roots, the dynamics of modern cartels were significantly shaped by the intensification of the US-led war on drugs several decades ago (Shultz & Aspe, 2019). This externalisation of security logics reflects inherited geopolitical hierarchies that determine what counts as legitimate intervention, presenting certain state responses visible as “order”, while obscuring their distributive consequences. Furthermore, the intensified efforts to disrupt drug production and trafficking, driven by the US-led war on drugs, contributed to the diversification of trafficking routes and the escalation of violence. Consequently, major drug trafficking operations shifted towards Mexico, where organisations leveraged existing infrastructure to expand (Hernández, 2012). The US war on drugs later evolved to rely less on direct intervention and more on pressuring foreign governments to confront cartel activity head-on (Inzunza & Pardo, 2020). In 2008, Felipe Calderón’s government escalated the conflict by deploying the military against the cartels, marking the beginning of a more direct, militarised war (Espino, 2019). This strategy aimed to dismantle major organisations, but instead led to their fragmentation. By the 2020 s, Mexico was facing a complex landscape of numerous smaller cartels continuously battling for control of drug corridors and markets. This infighting created a persistent cycle of violence that extends beyond drug trafficking, with cartels engaging in extortion, kidnapping, and intimidation to maintain power. Viewed through this lens, this trajectory is not just the internal evolution of crime activity, but also an intersection of global hierarchies and discourses that determine which actors and territories are given visibility and legitimacy.

4.2. The cases

This study collected data from nine individuals who were exposed to cartel activity. The interviewees were anonymised and given a number to organise the empirical material. This subsection describes the cases empirically, while the following subsection presents the analytical findings.

Interviewee #1, a car dealer, recounted how he was inspired by his father, a successful architect and car racing enthusiast who bought and sold cars as a hobby. Following in his father’s footsteps, he started his own business by selling his own car and buying inexpensive vehicles to resell at a profit. After seven years, he gradually specialised in luxury cars, maintaining a small business to focus on high profit margins. In 2017, a friend introduced him to his first cartel client. Beyond the introduction, the friend facilitated transactions by converting cash payments into bank transfers to avoid tax issues. He also recounted a negative experience involving an armed robbery by men who were possibly linked to cartels. Despite this, he maintained that such incidents were not directly tied to cartel activities.

Interviewee #2, a real estate agent, described how he transitioned from selling home insurance to luxury properties after graduating from university in 2012. His most important client was initially an architect friend who helped him switch to real estate. By 2015, he had encountered his first suspected cartel client: a foreign woman whose boyfriend had purchased a property through a lawyer, a process which he found suspicious but legally sound. Another similar transaction followed, hinting at potential money laundering. In 2018, the broker faced severe consequences when the police raided a house that he had rented out to a young couple who were suspected of criminal activities. This led to legal troubles, financial losses, and personal distress.

Interviewee #3, a bar owner, recounted experiencing extortion, robbery, and violence related to cartel activities. He started his career in a seafood restaurant at the age of 13 and had become a bartender by the age of 18. At 21, he opened his own bar and initially

faced no issues with cartel members. However, his situation deteriorated when he was forced to pay extortion fees, which escalated from the equivalent of \$200 (US Dollars) to \$400, then \$500 per week. Unable to pay these fees, he was coerced into allowing drug sales in his bar. This culminated in a deadly shooting by rival cartel members, forcing him to relocate and start again.

Interviewee #4, a pizza restaurant owner, opened his business in 2015 in a small Mexican city. By 2018, he was facing escalating extortion demands from cartel members, starting with a monthly “security fee” of \$100 that quickly rose to \$1,500. When he could not pay, he and his employees were threatened and attacked. Despite reporting the attacks to the police, he was abducted and warned against involving the authorities. After months of enduring violence, including the kidnapping of an employee, he closed the restaurant and moved to another city. He reopened the business in 2022 with increased security measures.

Interviewee #5, a former cartel member, recounted his journey from a low-income background to joining a local gang, ultimately working as an informant and fee collector for a cartel. Initially motivated by the promise of easy money and a sense of belonging, he became increasingly exposed to criminal activities. After narrowly escaping a robbery attempt, he ended up in jail, where he confronted the darker aspects of cartel life and battled his addiction. Upon release, he fled to the US after receiving life threats from his former cartel.

Interviewee #6, a current cartel member, was born and raised in a rural area of Mexico and experienced poverty from a young age. Having initially worked in the avocado industry, he witnessed escalating violence as cartels fought for control of extortion and criminal activities in the region. In 2016, a local cartel forced him to join. He started out in seemingly harmless roles, such as spotting the police, and eventually managed “safe houses” where civilians were held captive and weapons and drugs were stored.

Interviewee #7, a local tax officer, shed light on government efforts to combat illegal financial activities linked to cartels. Despite his training in detecting and reporting such crimes, he admitted to having no first-hand experience of cartel-related financial offences. While he noted instances of tax evasion and accounting errors, he was unaware of specific procedures to tackle cartel finances. He mentioned collaborating with law enforcement, but said he lacked detailed knowledge.

Interviewee #8, an auditor within the local tax authority, provided insight into the organisation’s efforts against illegal financial activities tied to cartels. Although he was unwilling to discuss any cartel-related cases in detail, he explained that such cases were handled by designated personnel in the office.

Interviewee #9, a municipal policeman, offered insights into the role of law enforcement in tackling cartel activities. Although trained to address drug sales, extortion, kidnapping, and assassinations, he admitted to lacking specialised training in vigilance, money laundering, and corruption networks. He emphasised the inherent danger of cartel activities, requiring frontline officers to exercise caution and leaving detailed investigations to detectives and prosecutors. Interestingly, he used the same terminology as cartel members, referring to extortion payments as “security fees” and to illegal drugs as “merchandise”, highlighting the convergence of law enforcement narratives with those reported by government authorities and news articles.

4.3. Accounting for the cartel

While the previous sections provide an overview of the context, mostly drawn from news articles and interview narratives, this section offers an analytical discussion of the role of accounting and its intersection with postcoloniality in cartel activity. This analysis builds on the concepts explored in [Section 2](#), combining evidence from interviews and news articles.

4.3.1. Systematisation in cartel activity

In the analysed cases, accounting was initially used to quantify the economic outcomes of engagement in cartel activities, whether direct or indirect. For Interviewees #1 and #2, accounting primarily documented monetary outcomes, such as revenues from car or property transactions involving cartel clients. However, accounting here also served a secondary ethical function, framing these interactions as legitimate and economically rational. Interviewee #1 emphasised the legality of his transactions by clearly documenting cash payments from cartel members, thereby reinforcing the distinction between commercial involvement and criminal complicity. While he viewed this practice as merely prudent business documentation, a critical perspective might argue that such meticulous accounting strategically obscures deeper ethical concerns about the origins of the funds. Similarly, Interviewee #2 kept comprehensive accounting records to transparently present property transactions despite the questionable legality of the funds involved. While he considered this sufficient proof of legitimate engagement, critically, it highlights an ethically problematic attempt to rationalise involvement in potentially criminal activities through meticulous record-keeping.

In contrast, Interviewees #3 and #4 used accounting defensively, primarily as a survival strategy amidst ongoing extortion threats. Interviewee #3 recorded “security fee” payments explicitly to avert violent repercussions, framing these payments as standard business obligations rather than coerced transactions. Interviewee #4 kept meticulous records as evidence of forced compliance, implicitly accepting extortion as routine rather than challenging its underlying violence. These accounts align with reports indicating that cartel members keep accounting books strictly for economic transactions and intentionally exclude references to violence or illegality (El [Universal](#), 2019; [Zavaleta](#), 2019). This selective visibility underlines the pivotal role of accounting in presenting cartel activities as economically rational, thereby contributing to moral ambiguity and ethical invisibility.

The normalisation of accounting practices further exacerbates ethical concerns. Initially, interviewees adopted accounting as situational responses, but these practices quickly became embedded routines. For example, Interviewee #3’s regular budgeting for “security fees” seamlessly integrated extortion payments into standard financial management, reframing coerced transactions as routine economic obligations. This transformation reveals how normalised accounting practices can obscure the ethical implications of violent coercion by presenting it as part of standard business operations. Similarly, Interviewees #5 and #6 demonstrated how deeply ingrained accounting routines can lead to ethical desensitisation. Interviewee #5, for example, meticulously documented extortion

payments without considering their ethical implications, viewing this merely as a financial task. Interviewee #6 routinely accounted for cartel assets, including weapons and kidnapped individuals, viewing this simply as operational discipline. When asked about ethical concerns, he defensively equated cartel activities with perceived abuses by multinational corporations. This rationalisation illustrates how routine accounting practices can facilitate ethical disengagement, masking inherent violence behind administrative efficiency and economic rationalisation, and perpetuating systemic harm.

4.3.2. *Mimicry in cartel activity*

As mentioned, mimicry involves adopting imposed structures and practices as both assimilation and resistance strategies. Cartels replicate business structures to facilitate money laundering and to give their operations social and economic legitimacy. Interviewee #2 noted the resemblance of cartel transactions to legitimate business dealings, praising their structured, transparent, and efficient processes. However, although the interviewee admired these cartel clients as exemplary businessmen on the surface, this admiration reflects how mimicry can dangerously blur the ethical distinction between legality and criminality. His positive characterisation of them demonstrates mimicry as strategic essentialism, whereby business identities are adopted in a calculated manner to gain legitimacy. From an ethical standpoint, this normalises criminal activity by disguising it within acceptable societal norms. Interviewee #2 even distinguished between cartel members he perceived as legitimate businesspeople and those he described as “savage”. Similarly, Interviewee #6 emphasised the disciplined money accounting practices of cartel members, noting the punctuality and transparency of payments, as well as the importance of clear inventory controls. This aligns cartel practices with the admired standards of the corporate world. Interviewee #7 elaborated on how cartels strategically use accounting to project a legitimate business façade and contrasted these strategies with those of revolutionary groups such as FARC in Colombia, which explicitly rejected business identities. Ultimately, this mimicry reflects the coloniality of power, in which Western rationality is the yardstick by which legitimate subjecthood is measured. By adopting it, actors seek legibility within that hierarchy even as they repurpose it. For example, Interviewee #4 routinely reclassified extortion payments, recording them as liabilities in his books and using the same terminology when reporting to the police or budgeting monthly cash flows, thereby translating coercion into inherited accounting categories that are intelligible within Western economic grammars. While these interviewees viewed mimicry as strategic and logical, their perspectives reveal an ethically problematic attempt by cartels to entrench themselves within mainstream societal frameworks by obscuring their violent and illicit activities through sophisticated business mimicry.

Imitation further complicates the ethical dynamics by exaggerating mimicry to highlight contradictions within imposed norms. Interviewee #6 described the paradoxical strategy of cartel members seeking societal acceptance while ostentatiously displaying wealth, thereby demonstrating their economic success as a counter-narrative to histories of marginalisation and poverty. While participants viewed these dual strategies as clever methods of managing visibility and societal acceptance, such exaggerated performances ultimately expose the ethical tensions inherent in adopting normative identities for illicit purposes. Interviewee #8 confirmed that cartel accounting intentionally understates personal expenditure in order to avoid scrutiny from the authorities while demonstrating significant wealth in public. Interviewee #5 illustrated subversive imitation by highlighting how cartel members ironically acknowledge their dual existence: publicly respected in places such as restaurants and concert venues, but privately ridiculing their constructed legitimacy. These narratives demonstrate how subversive imitation involves exaggeration to challenge dominant societal narratives. However, from an ethical standpoint, this can dangerously reinforce the legitimacy of illicit activities by masking systemic violence within seemingly acceptable economic practices.

4.3.3. *Hybridity in cartel activity*

Hybridity entails merging imposed systems and local traditions to produce a complex synthesis that defies colonial purity and asserts a distinct postcolonial identity. Within this framework, language emerges as a key medium through which hybridity manifests in accounting and cartel activities. The interview data reveal how accounting language, usually linked to formality, rationality, and legality, is adopted and adapted to describe interactions with cartel structures. For example, Interviewee #4 routinely referred to extortion payments as “security fees” and recorded them as liabilities in his accounting books. These terms helped him not only to plan his monthly finances, but also to feel in control in a situation marked by fear and violence. When reporting a violent incident to the police, he used the same terms “expense”, “liability”, and “security fee”, which were readily understood. However, he acknowledged that this language was a coping mechanism, enabling him to normalise the abnormal and mask trauma with economic rationality. Similarly, Interviewee #2 used accounting structures to document ethically questionable transactions, which, although technically precise, ignored the coercive conditions under which they were made. Interviewee #9, a municipal policeman, used terms such as “security fee” and “merchandise” to describe extortion and drug trafficking, thereby linking these concepts to budgeting and investment logics. This blending of cartel-specific jargon and accounting discourse illustrates how linguistic hybridity enables individuals to function within violent systems. Media coverage reflects these patterns. For instance, extortion payments are portrayed as standard business expenses in news articles, with restaurant owners in Quintana Roo reportedly budgeting for them in advance (Mistler-Ferguson, 2021; Tapia, 2022). These cases show that accounting language facilitates the management of coercion and reshapes its perception by embedding violence within normative economic frameworks. However, this process does not neutralise harm, but rather risks obscuring it, perpetuating a symbolic order in which suffering is depicted as manageable through the language of accounting. When analysing hybridity through the lens of coloniality, it becomes evident that Western accounting categories determine what is recognisable and processable, while local coercive realities are either re-coded or omitted from the ledger. For example, Interviewee #7 recognised cartels as business-like, yet relied on the same fiscal categories and routines to “see” their activity. Without procedures to register coercion, visibility reflected what conformed to inherited accounting rubrics rather than actual violence. Similarly, Interviewee #6 emphasised punctual payments and precise inventory controls, describing how weapons and kidnapped

individuals were routinely accounted for, thereby translating coercion into inventory language.

The dual understanding of cartel activity as both violent and economically beneficial reflects the formation of a hybrid identity rooted in a postcolonial perspective. Despite acknowledging the brutality inherent in cartel structures, the interviewees repeatedly emphasised the economic improvements linked to cartel presence. Interviewees #1 and #2 described how their businesses had flourished thanks to their cartel-affiliated clientele. Though they recalled specific incidents of violence, such as a robbery and a police raid, they framed these as isolated or external events rather than as intrinsic to cartel activity. Interviewees #3 and #4, who had experienced direct violence, also deflected blame: one attributed a shooting to cartel conflict, and the other justified aggression as a response to a financial dispute. This tendency to rationalise or minimise violence was not limited to civilians. Interviewees #5 and #6, both affiliated with cartels, described violence as a necessary tool to “make things work”. Even public officials (Interviewees #7, #8, and #9) voiced support for the perceived economic order maintained by cartels. A policeman explicitly stated that the cartel’s priority was business, not violence. A similar pattern emerges in news reports from Aguillilla, Michoacán, where residents displaced by extreme violence still view their displacement as temporary, anticipating a return once the conflict is resolved (Gonzalez, 2021; Juarez, 2019). Such accounts point to a hybrid identity that upholds a business-oriented veneer while structurally relying on violence. Accounting plays a central role in perpetuating this paradox by becoming a type of tinted glass, selectively revealing productivity while concealing systemic harm. Violence, although foundational, remains outside the formal record, recognised only when it aligns with economic rationality or can be explained away. This hybridity blends Western accounting categories with local terminology in ways shaped by coloniality, creating selective visibility that frames local realities through inherited calculative grammars.

5. Discussion

The cases studied reveal that accounting is embedded in cartel activity at multiple levels. Unlike some money laundering research, which views the use of accounting as contingent on specific needs (Compín, 2008; Ravenda et al., 2018), in these cases, individuals both inside and outside the organisation use accounting systematically. This suggests that accounting serves not only operational purposes but also more complex functions, such as defining what constitutes cartel activity. Crucially, this involves a long-term commitment to using accounting and embedding it in cartel practices. The findings show that accounting language and categories are mobilised to install and normalise terminology grounded in the coloniality of power, rendering certain actions economically legible while relegating others, such as extortion, to the periphery. In this way, actors strategically deploy recognised accounting grammar to secure legibility and legitimacy within inherited administrative orders. Overall, the evidence from this study indicates that framing and routinising are the two core mechanisms through which systematisation is constructed.

Accounting is used extensively to distinguish between cartel activities linked to economic outcomes and those involving illegal and violent actions. This aligns with the concept of framing proposed by Power and Brennan (2022), in which accounting controls the narrative by defining what constitutes cartel activity. It also resonates with Sawabe’s (2002) notion that invisibility hinges on rendering a counterpart visible: accounting determines which aspects of cartel activity are made visible and which remain hidden. Notably, all respondents acknowledged the violent consequences of cartel activity, yet quickly distanced themselves from it, emphasising the economic benefits that overshadow the negative impacts. Even government officials and the police shared this dual perspective. No interviewee discussed only the positive or only the negative aspects. Thus, consistent with Power and Brennan (2022), accounting plays a key role in framing cartel activity, not by monopolising the narrative, but by making certain aspects visible while rendering others invisible.

In contrast, news articles often focused exclusively on either the violent nature of cartel activity (Milenio, 2022; Torres, 2022; Vargas, 2022) or its positive outcomes (El Universal, 2019; Zavaleta, 2019), with few covering both (Infobae, 2020). This analysis shows that framing relies on the visibility/invisibility duality that accounting provides. Those exposed to cartel activity use this visible/invisible mechanism to distance themselves from unwanted associations, highlighting the critical role of accounting. For example, Interviewee #6, a cartel member, does not dehumanise the deaths and harm caused; rather, he uses accounting to frame cartel activity as a business, acknowledging violence as negative and undesired but a possible collateral consequence of economic actions. Similarly, accounting played a key role in dehumanising the atrocities of the Holocaust by reducing humans to numbers and economic value (Funnel, 1998). Whereas Funnel (1998) shows how accounting dehumanised victims and purified expropriation, the findings from this study demonstrate how cartel organisations mobilise accounting to differentiate “economic” from “violent” acts, thereby securing operational continuity. In this setting, accounting functions as a classificatory ordering of categories that shapes organisational self-understanding by deciding who counts as an economic participant and what counts as admissible action. The article extends the literature beyond Funnel’s (1998) propositions showing how accounting actively shapes cartel organisations.

The findings show that, alongside framing, accounting normalises cartel activity by influencing individuals’ perceptions and behaviours. Some interviewees used accounting to manage uncertainty. For instance, Interviewees #3 and #4 budgeted for and accrued mandatory security fees. Although Neu (2019) did not analyse in depth the routines of those being extorted, he observed that extortion gangs treated extortion and its accounting as routine, noting that small business owners applied their existing accounting knowledge to account for extortion. However, this study reveals a more complex dynamic: Interviewees #3 and #4 claimed proficiency in accounting and budgeting for these fees, which altered their perception of cartel activity. Interviewee #3 argued that cartel activity was controlled despite the forced fee, with violence instead being triggered by rival cartels. Routines also shaped different perceptions: Interviewees #1 and #2 incorporated accounting mechanisms relating to sales to cartel members into their business models, which impaired their ability to assess risks (Ala & Lapsley, 2019). Like a tired driver on a monotonous road, this routinisation dulled their risk awareness, leading to adverse consequences. Within the cartel, routines were similarly important. Interviewee #6 described becoming highly efficient in managing cartel assets, while Interviewee #5 noted the transparency of accounting when it came to collecting

security fees. Both interviewees referred to routines as being embedded in their daily lives, with little consideration given to the consequences beyond their immediate duties. Accounting-driven routines are thus a critical but underexplored aspect of illegal contexts. The findings further clarify how framing and routinising interact: framing delineates the boundaries of what is considered legitimate or illegitimate, while routinising embeds these boundaries into practice, consolidating what appears as economically rational but remains anchored in coercion.

Several concepts from postcolonial theory help to explain the role of accounting in cartel activity. Viewing accounting merely as operational overlooks a broader academic discourse from the Global South that challenges Western hegemonic influence in the understanding of cartels. As mentioned, mimicry in postcolonialism involves imitating Western structures in order to both adopt and subtly resist dominance. This concept resonates with both strategic essentialism and subversive imitation. Strategic essentialism temporarily adopts a dominant structure to achieve specific objectives (Spivak, 2012). In cartel activity, this is reflected in how Interviewees #5 and #6 described the cartel as a business organisation rather than a cartel, emphasising its professionalism and greater efficiency compared to legal businesses. Olaniyan (2021) defines strategic essentialism as “a discursive tool utilized by marginalized people to challenge hegemony” (p. 309), which explains why cartel members strongly identify with a business organisation while also asserting its distinctiveness, particularly with regard to economic efficiency. This perception is shared by the authorities, who recognise that cartels have business-like structures, at least in tax terms, according to Interviewee #7, and acknowledge their superior performance compared to legal organisations. Strategic essentialism thus reflects deliberate mimicry: adopting mainstream business forms while maintaining a discourse of differentiation and superiority over legitimate businesses. While this discourse can express resistance, as Olaniyan (2021) suggests, the data also point to pride, a theme widely studied in narco-culture scholarship in Latin America (Arce, 2015; Zavala, 2018).

Subversive imitation involves exaggerating dominant practices in order to expose and undermine their inherent contradictions and flaws (Holst-Knudsen, 2018). In postcolonial contexts, individuals strategically employ subversive imitation as a form of mimicry to draw attention to underlying issues (Phukan, 2008). This study focuses on subversive imitation, as it is particularly relevant in the context of the exaggeration of certain aspects of cartel activity. News articles often link cartel activity to cartel members’ ostentatious display of wealth to showcase their economic success. This aligns with Interviewee #1’s observation that cartel members are as knowledgeable about expensive cars as successful engineers or finance professionals. A similar pattern of exaggerated mimicry emerges in accounting, where cartel members establish intricate accounting and legal structures to facilitate property purchases and rentals. Interviewee #2 noted that the accounting and legal procedures used by cartel clients were more sophisticated than those used by non-cartel clients. While this complexity could be attributed to money laundering (Compin, 2008; Ravenda et al., 2018), the reality is more nuanced. Cartel members could easily purchase and rent properties in rural areas, far from the reach of tax authorities, where cash transactions are commonplace. Yet, they choose to spend their cash on properties in the country’s most expensive locations. From this perspective, accounting functions not only as a money laundering tool, but also as a mechanism of subversive imitation. For cartel members, their accounting structures serve an economic purpose and convey a sense of over-performance, signalling that they can acquire whatever they desire. This view is shared by Interviewee #9, who acknowledged that cartel members maintain a physical presence in the country’s most exclusive areas.

The empirical data collected in this study point to the construction of a hybrid identity that reflects the impossibility of achieving colonial purity: regardless of circumstance, the legacy of colonialism retains the essence of the colonised (Lynch, 2012). In the context of accounting and cartel activity, language offers valuable insight into how accounting contributes to this hybridity. While the use of accounting language to describe illegal activities is not a new phenomenon – academics have documented such practices (Segato, 2016) and demonstrated that individuals exposed to cartel activity use accounting terminology (Siltaja & Vehkaperä, 2010) – the narratives revealed by this research emphasise a different aspect: language actively influences the interpretation of cartel activity. Triangulating data from Interviewees #5 and #6 (cartel members), Interviewee #9 (a policeman), and news articles reveals striking similarities that reinforce the role of language in this hybridity. On the one hand, both respondents and the media employ accounting concepts such as “liabilities” and “expenses” when discussing cartel activity. On the other hand, they consistently use colloquial terms such as “the merchandise” and “the point” to refer to illegal drugs and drug-selling locations. While Neu (2019) observed that “vernacular accountings are sensitive to the local context including the identities of the involved participants” (p. 52), the reverse relationship – how the identities of participants are shaped by vernacular accounting – remains underexplored. This study offers insight into this question. Although cartel members use vernacular accounting to manage their activities, the language they use plays a crucial role in creating a hybrid organisation that combines the cartel’s economically focused vision with the distinctive viewpoints of its members. This hybridity is further confirmed by the media’s adoption and repetition of the same terminology.

Another important aspect of hybridity is how the cartel constructs its identity. The interviews and news articles reveal a hybrid identity characterised by paradoxical duality (Kraidy, 2006). On the one hand, individuals and the media acknowledge the violent nature of cartel activity, which causes immense human suffering. On the other hand, cartels are viewed as providers of economic benefits. While this duality may suggest the emergence of a hybrid identity, a black box persists between these two perspectives that remains largely unexplored (Prasad & Qureshi, 2016). Accounting plays a key role in maintaining this opacity. Rather than promoting transparency, accounting acts as tinted glass, shaping the cartel’s identity from a particular viewpoint as a business-oriented organisation focused on economic gains. However, such accounting information is based on the premise of violence (Cerdá Pérez et al., 2013). For instance, Interviewee #5 explained that the notebook tracking cartel payments was crucial because losing it could result in his death. He implied that accounting was used to exercise violence, functioning as part of a performance measurement system in which deviations from objectives are punished with violence. This arrangement links visibility to discipline; what is measured becomes actionable and protected, while the sanctioning violence that sustains it remains implicit, thereby consolidating the hybrid identity as economically rational. Interestingly, the violent consequences are not directly embedded in the accounting records; they remain

hidden behind the tinted glass that accounting provides. Thus, accounting helps to construct a hybrid identity that incorporates the business aspect while concealing the embedded violence behind this tinted glass (Thomson & Jones, 2016). This dynamic echoes Segato's (2016) theorisation of visibility and invisibility in contexts of structural violence, where colonial and patriarchal systems render certain forms of violence highly visible – often spectacular and public – while simultaneously concealing the deeper structures that enable such violence. As observed in this study, accounting contributes to this duality by emphasising the economic outcomes of cartel activity while suppressing its moral, human, and social costs. This selective visibility is no accident; it functions as a form of symbolic governance that normalises violence by abstracting it into quantifiable, routinised practices. In particular, Segato's (2016) insights reveal how this filtering of visibility not only conceals structural harm, but also normalises it by presenting it as orderly and productive. In this way, accounting becomes complicit in reproducing a postcolonial regime of representation where suffering is acknowledged only when it reinforces the dominant narratives, and is hidden when it challenges them. Identity and visibility are intertwined; selective visibility shapes identity by making the economic face legible as orderly and productive while relegating moral, human, and social costs to invisibility. Ultimately, this study demonstrates accounting's capacity to render some practices visible while obscuring others, simultaneously facilitating compliance and re-ordering what counts. A postcolonial lens makes this dynamic explicit, revealing how dominant economic rationalities travel as common sense, marginalising alternative epistemologies and moral claims.

6. Conclusion

This article contributes to the ongoing discourse on accounting in illegal contexts (Neu, 2019, 2023; Neu et al., 2013) by foregrounding a Southern perspective and emphasising the impact of postcolonialism on the conceptualisation of cartels (Lynch, 2012). It also provides a more nuanced understanding of accounting in cartel activity by moving beyond simplistic interpretations that either reduce it to money laundering or overlook the broader socio-political context in which cartels operate. This study reveals that accounting plays a dual role in framing and routinising cartel activity. Empirical narratives demonstrate how accounting enables actors to distinguish between what is considered legitimate or illegitimate, moral or amoral, thereby shaping cartel activity through quantification and control. Simultaneously, the repetitive use of accounting practices normalises cartel activity, embedding violence and illegality within the everyday organisational logic. These dimensions are similar to accounting's role in the State-led "war on drugs", where violence is also rationalised through statistical abstraction and administrative procedures. In both contexts, accounting functions as a governance mechanism that naturalises dominance through calculative practices. However, viewing accounting as a postcolonial technology allows for its potential reclamation by the colonised, not by rejecting it outright, but by repurposing its functions to highlight alternative epistemologies.

The conclusions from this research have important implications. First, policymakers, especially in the Global South, should reconsider their current conceptualisations of cartel activity and the strategies employed to combat cartels. Historically, the war on cartels has been shaped by Western perspectives that fail to capture the complexities revealed here, where accounting functions as more than a mere money-laundering tool. As Feingold (2010) argued, and as the analysis has shown, the "kingpin" strategy of directly confronting cartel leaders may not be a sustainable approach. Second, educators, particularly those teaching business administration, should critically reflect on the role of accounting in cartel activity and the interaction between individuals inside and outside these groups. Business curricula often treat illegal accounting superficially, primarily emphasising compliance (Gil, 2025). The findings highlight the need for critical pedagogy to equip students to understand the ethical challenges and risks involved. Third, business practitioners could benefit from these insights, as the framing and routinising mechanisms of accounting can obscure the violent consequences of cartel activity. This can potentially lead to problematic or ethically compromised situations, similar to those experienced by the interviewees.

Nevertheless, this study has methodological limitations. Reliance on interview notes rather than audio recordings introduces a risk of data omission (Strøm & Fagermoen, 2012). While the extreme violence and complexity of the Mexican cartel context provide a rich empirical setting, it also poses challenges in identifying consistent patterns, themes, and language amidst a rapidly evolving crisis. Furthermore, as cartel activity transcends national borders, focusing exclusively on Mexico provides depth but may overlook the international dynamics that influence cartel processes.

Future research could build on the systematisation of accounting in cartel activity by conducting longitudinal studies to explore the framing and routinising processes in greater depth. For example, it would be valuable to investigate how external pressures, organisational changes, and violent contingencies influence these processes. In addition, applying a postcolonial lens to the study of accounting in cartel activity across other postcolonial contexts, such as Africa or Asia, and comparing these findings could yield richer insights into the dynamics of mimicry and hybridity across diverse geographical and cultural settings.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The data that has been used is confidential.

References

- Ala, A. S., & Lapsley, I. (2019). Accounting for crime in the neoliberal world. *The British Accounting Review*, 51(5), Article 100839. <https://doi.org/10.1016/j.bar.2019.100839>
- Andreas, P. R., Bertram, E. C., Blachman, M. J., & Sharpe, K. E. (1991). Dead-end drug wars. *Foreign Policy*(85), 106–128. <https://doi.org/10.2307/1148746>
- Arce, J. M. V. (2015). *Jefe de Jefes: Corridos y narcocultura en México*. El Colegio de la Frontera Norte.
- Bhabha, H. K. (2004). *The location of culture*. Psychology Press.
- Blommaert, J., & Bulcaen, C. (2000). Critical discourse analysis. *Annual Review of Anthropology*, 29(1), 447–466. <https://doi.org/10.1146/annurev.anthro.29.1.447>
- Burchell, S., Clubb, C., & Hopwood, A. G. (1985). Accounting in its social context: Towards a history of value added in the United Kingdom. *Accounting, organizations and Society*, 10(4), 381–413. [https://doi.org/10.1016/0361-3682\(85\)90002-9](https://doi.org/10.1016/0361-3682(85)90002-9)
- Castellanos, G. V. (2013). *Historia del narcotráfico en México*. Aguilar.
- Castleberry, A., & Nolen, A. (2018). Thematic analysis of qualitative research data: Is it as easy as it sounds? *Currents in Pharmacy Teaching and Learning*, 10(6), 807–815.
- Castro-Klarén, S. (1999). Mimicry revisited: Latin America, post-colonial theory and the location of knowledge. In A. del Toro, & F. del Toro (Eds.), *El debate de la postcolonialidad en Latinoamérica: Una postmodernidad periférica o cambio de paradigma en el pensamiento latinoamericano* (pp. 137–164). Madrid: Iberoamericana.
- Cerda Pérez, P. L., Pérez, A., Gregorio, J., Jr, & Cerda Pérez, E. (2013). Narco mensajes, inseguridad y violencia: Análisis heurístico sobre la realidad Mexicana. *Historia y Comunicación Social*, 18, 839–853. <http://eprints.uanl.mx/id/eprint/12728>
- Chiapello, E. (2017). Critical accounting research and neoliberalism. *Critical Perspectives on Accounting*, 43, 47–64. <https://doi.org/10.1016/j.cpa.2016.09.002>
- Compin, F. (2008). The role of accounting in money laundering and money dirtying. *Critical Perspectives on Accounting*, 19(5), 591–602. <https://doi.org/10.1016/j.cpa.2007.01.001>
- Duenas, N. (2025). Accounting and post-colonial resistance: Affective ambivalence in the international development assemblage. *Accounting, Organizations and Society*, 115, Article 101607. <https://doi.org/10.1016/j.aos.2025.101607>
- Universal, E.I. (2019). *Cártel Jalisco regala juguetes a niños; gobierno de Veracruz investiga*. El Universal. https://www.eluniversal.com.mx/estados/cartel-jalisco-regala-juguetes-ninos-gobierno-de-veracruz-investiga/#google_vignette
- Espino, M. (2019). *Así comenzó la "guerra" contra el narcotráfico de Felipe Calderón*. <https://www.eluniversal.com.mx/nacion/seguridad/asi-comenzo-la-guerra-contra-el-narcotrafico-de-felipe-calderon/>
- Estévez, A. (2018). Biopolítica y necropolítica: ¿Constitutivos u opuestos? *Espiral (Guadalajara)*, 25(73), 9–43. <https://doi.org/10.32870/espinal.v25i73.7017>
- Feingold, D. A. (2010). Trafficking in numbers: The social construction of human trafficking data. *Sex, Drugs, and Body Counts: The Politics of Numbers in Global Crime and Conflict*, 46, 51. <https://doi.org/10.7591/9780801458309-005>
- Fleischman, R. K., & Tyson, T. N. (2004). Accounting in service to racism: Monetizing slave property in the antebellum South. *Critical Perspectives on Accounting*, 15(3), 376–399. [https://doi.org/10.1016/S1045-2354\(03\)00102-3](https://doi.org/10.1016/S1045-2354(03)00102-3)
- Funnel, W. (1998). Accounting in the service of the Holocaust. *Critical Perspectives on Accounting*, 9(4), 435–464. <https://doi.org/10.1006/cpac.1997.0164>
- Georgi, R. (2017). The human rights project and the transformation of social (b)orders: On the political nature of human rights activism in the wake of the Zapatista uprising. *The International Journal of Human Rights*, 21(3), 270–288. <https://doi.org/10.1080/13642987.2017.1298732>
- Gil, M. (2025). Barriers and facilitators of emancipatory accounting education: Comparative insights from two contexts. *Accounting Education*, 1–32. <https://doi.org/10.1080/09639284.2025.2518999>
- Gonzalez, D. (2021). *Aguililla, el pueblo de Michoacán asediado por el narco que se convirtió en epicentro de la violencia incontrolable en México*. Mundo: BBC News. <https://www.bbc.com/mundo/noticias-america-latina-58169830>
- Hansen, H. K., & Mühlen-Schulte, A. (2012). The power of numbers in global governance. *Journal of International Relations and Development*, 15(4), 455–465. <https://doi.org/10.1057/jird.2012.1>
- Hardinghaus, N. H. (1989). Droga y crecimiento económico: El narcotráfico en las cuentas nacionales. *Nueva Sociedad*, 102, 94–106. <https://static.nuso.org/media/articles/downloads/1781.1.pdf>
- Hardy, C. (2004). Scaling up and bearing down in discourse analysis: Questions regarding textual agencies and their context. *Organization The Interdisciplinary Journal of Organization, Theory and Society*, 11(3), 415–425. <https://doi.org/10.1177/1350508404042000>
- Haslam, N., & Loughnan, S. (2014). Dehumanization and inhumanization. *Annual Review of Psychology*, 65, 399–423. <https://doi.org/10.1146/annurev-psych-010213-115045>
- Hernández, A. (2012). *Los señores del narco*. Grijalbo.
- Hochmüller, M., & Müller, M.-M. (2014). Encountering knowledge production: The International Crisis Group and the making of Mexico's security crisis. *Third World Quarterly*, 35(4), 705–722. <https://doi.org/10.1080/01436597.2014.924069>
- Hodgetts, D., & Chamberlain, K. (2014). Analysing news media. In *The SAGE handbook of qualitative data analysis* (pp. 380–393). Sage Publications.
- Holst-Knudsen, H. (2018). Subversive imitation: Agnès Varda's Le Bonheur. *Women's Studies*, 47(5), 504–526. <https://doi.org/10.1080/00497878.2018.1479963>
- Huggan, G. (1997). (Post)colonialism, anthropology, and the magic of mimesis. *Cultural Critique*, 38, 91–106. <https://doi.org/10.2307/1354379>
- INEGI. (2024). *Defunciones por homicidio*. https://www.inegi.org.mx/contenidos/saladeprensa/boletines/2024/DH/DH2023_En-Jn.pdf
- Infobae. (2020). *Narco construcciones: hospitales, escuelas, clubes y toda una infraestructura al servicio del crimen*. <https://www.infobae.com/america/mexico/2020/07/31/narco-construcciones-hospitales-escuelas-clubes-y-toda-una-infraestructura-al-servicio-del-crimen/>
- Inzunza, A., & Pardo, J. (2020). *Es hora de acabar con la guerra contra las drogas en América Latina*. <https://www.washingtonpost.com/es/post-opinion/2020/11/22/guerra-drogas-america-latina-prohibicion-marihuana-mexico/>
- Jimenez, A., Pansera, M., & Abdelnour, S. (2025). Imposing innovation: How 'innovation speak' maintains postcolonial exclusion in Peru. *World Development*, 189, Article 106914. <https://doi.org/10.1016/j.worlddev.2024.106914>
- Juarez, P. (2019). *Por qué Aguililla, por qué tanta saña: El asalto del CJNG a Michoacán*. <https://www.infobae.com/america/mexico/2019/10/15/por-que-aguililla-por-que-tanta-sana-el-asalto-del-cjng-a-michoacan/>
- Konecki, K. T. (2008). Triangulation and dealing with the realness of qualitative research. *Qualitative Sociology Review*, 4(3), 7–28. <https://doi.org/10.18778/1733-8077.4.3.02>
- Kraidy, M. (2006). *Hybridity, or the cultural logic of globalization*. Temple University Press.
- Lehman, C. R., Hammond, T., & Agyemang, G. (2018). Accounting for crime in the US: Race, class and the spectacle of fear. *Critical Perspectives on Accounting*, 56, 63–75. <https://doi.org/10.1016/j.cpa.2018.01.002>
- Levi, M. (2002). Money laundering and its regulation. *The ANNALS of the American Academy of Political and Social Science*, 582(1), 181–194. <https://doi.org/10.1177/000271620258200113>
- Lin, L.-C. (2009). Data management and security in qualitative research. *Dimensions of Critical Care Nursing*, 28(3). <https://doi.org/10.1097/DCC.0b013e31819aeff6>
- Lynch, F. (2012). La prohibición de las drogas: Un caso de colonialidad del poder. *Kula. Antropólogos del Atlántico Sur*, 6, 48–63.
- Manwaring, M. (2011). Security, stability and sovereignty challenges of politicized gangs and insurgents in the Americas. *Small Wars & Insurgencies*, 22(5), 860–889.
- Martínez, D. E., Pflueger, D., & Palermo, T. (2022). Accounting and the territorialization of markets: A field study of the Colorado cannabis market. *Accounting, Organizations and Society*, 102, Article 101351. <https://doi.org/10.1016/j.aos.2022.101351>
- Mendoza Rockwell, N. (2016). Narco-mantas o el confin de lo criminal. *Acta Poética*, 37(2), 21–34. <https://doi.org/10.19130/iifl.ap.2016.2.732>
- Mignolo, W. (2011). *The darker side of western modernity: Global futures, decolonial options*. Duke University Press.
- Milenio. (2022). *Asesinan a dueño de lotes amenazado*. Milenio Noticias. <https://www.milenio.com/estados/cancun/asesinan-dueno-lotes-autos-amenazado>
- Mistler-Ferguson, S. (2021). *How extortion became fixed business cost for restaurants in Quintana Roo*. InSight Crime. <https://insightcrime.org/news/extortion-became-fixed-business-cost-restaurants-quintana-roo/>
- Morán, E. P. (2019). Parábola paisa, fábula estadounidense: Taxonomía de los personajes en narcos y el patrón del mal. *Kepes*, 16(20), 77–95.

- Morton, A. D. (2012). The war on drugs in Mexico: A failed state? *Third World Quarterly*, 33(9), 1631–1645. <https://doi.org/10.1080/01436597.2012.720837>
- Muñoz, H. (1987). Las relaciones entre Estados Unidos y América Latina bajo el gobierno de Reagan: Divergencias y ajustes parciales. *Foro Internacional*, 27(4), 501–522. <http://www.jstor.org/stable/27738191>.
- Neu, D. (2019). Accounting for extortion. *Accounting, Organizations and Society*, 76, 50–63. <https://doi.org/10.1016/j.aos.2019.02.001>
- Neu, D. (2023). Fragile assets: Street gangs and the extortion business. *Critical Perspectives on Accounting*, 95, Article 102506. <https://doi.org/10.1016/j.cpa.2022.102506>
- Neu, D., Everett, J., Rahaman, A. S., & Martinez, D. (2013). Accounting and networks of corruption. *Accounting, Organizations and Society*, 38(6), 505–524. <https://doi.org/10.1016/j.aos.2012.01.003>
- Olaniyan, O. M. (2021). Know your history: Toward an eternally displaceable strategic essentialism. *Journal of International and Intercultural Communication*, 14(4), 305–319. <https://doi.org/10.1080/17513057.2021.1957139>
- Phukan, A. (2008). Landscapes of sea and snow: V.S. Naipaul's "the Mimic Men". *Journal of Caribbean Literatures*, 5(2), 137–152. <http://www.jstor.org/stable/40986259>.
- Power, S. B., & Brennan, N. M. (2022). Accounting as a dehumanizing force in colonial rhetoric: Quantifying native peoples in annual reports. *Critical Perspectives on Accounting*, 87, Article 102278. <https://doi.org/10.1016/j.cpa.2020.102278>
- Prasad, A., & Qureshi, T. (2016). Race and racism in an elite postcolonial context: Reflections from investment banking. *Work, Employment and Society*, 31(2), 352–362. <https://doi.org/10.1177/0950017016661269>
- Quijano, A. (1992). *Colonialidad y modernidad/racionalidad*. *Perú Indígena*, 13(29), 11–20.
- Ravenda, D., Valencia-Silva, M. M., Argiles-Bosch, J. M., & García-Blandón, J. (2018). Accrual management as an indication of money laundering through legally registered Mafia firms in Italy. *Accounting, Auditing & Accountability Journal*, 31(1), 286–317. <https://doi.org/10.1108/AAAJ-12-2015-2329>
- Ravenda, D., Valencia-Silva, M. M., Argiles-Bosch, J. M., & García-Blandón, J. (2019). Money laundering through the strategic management of accounting transactions. *Critical Perspectives on Accounting*, 60, 65–85. <https://doi.org/10.1016/j.cpa.2018.08.003>
- Román, A. O. (2005). Globalización, anti-globalización y políticas de reducción de daños y riesgos. *Eguzkilore: Cuaderno del Instituto Vasco de Criminología*, 19, 91–103. <https://www.ehu.es/documents/1736829/2174561/07Romani.pdf>.
- Said, E. W. (2014). Orientalism reconsidered. In B. Moore-Gilbert, G. Stanton, & W. Maley (Eds.), *Postcolonial Criticism* (pp. 126–144). Routledge.
- Sawabe, N. (2002). The role of accounting in bank regulation on the eve of Japan's financial crisis: A failure of the new capital adequacy regulation. *Critical Perspectives on Accounting*, 13(3), 397–430. <https://doi.org/10.1006/cpac.2001.0506>
- Segato, R. L. (2008). La escritura en el cuerpo de las mujeres asesinadas en Ciudad Juárez: Territorio, soberanía y crímenes de segundo estado. *Debate Feminista*, 37, 78–102. <https://doi.org/10.22201/cieg.2594066xe.2008.37.1354>
- Segato, R. L. (2016). *La guerra contra las mujeres*. *Traficantes de Sueños*. <http://repositorio.ciem.ucr.ac.cr/jspui/handle/123456789/148>.
- Shultz, G., & Aspe, P. (2019). *El fracaso de la guerra contra las drogas*. *New York Times*. <https://www.nytimes.com/es/2018/01/03/espanol/opinion/la-guerra-fallida-contra-las-drogas.html>.
- Siltaoja, M. E., & Vehkaperä, M. J. (2010). Constructing illegitimacy? Cartels and cartel agreements in finnish business media from critical discursive perspective. *Journal of Business Ethics*, 92(4), 493–511. <https://doi.org/10.1007/s10551-009-0169-y>
- Spivak, G. C. (2012). *Subaltern studies: Deconstructing historiography*. In *Other worlds* (pp. 270–304). Routledge.
- Ström, A., & Fagermoen, M. S. (2012). Systematic data integration—A method for combined analyses of field notes and interview texts. *International Journal of Qualitative Methods*, 11(5), 534–546. <https://doi.org/10.1177/160940691201100502>
- Tapia, P. (2022). *Cobran derecho de piso a gasolineras; pagan hasta 100 mil pesos al mes*. *Forbes Mexico*. <https://www.forbes.com.mx/cobran-derecho-de-piso-a-gasolineras-pagan-hasta-100-mil-pesos-al-mes/>.
- Tate, W. (2010). *Accounting for absence: The Colombian paramilitaries in US policy debates. sex, drugs, and Body Counts: The politics of Numbers in Global Crime and Conflict* (pp. 215–246). Cornell University Press.
- Thomson, K., & Jones, J. (2016). Colonials in camouflage: Metonymy, mimicry and the reproduction of the colonial order in the age of diversity. *Critical Perspectives on Accounting*, 35, 58–75. <https://doi.org/10.1016/j.cpa.2015.05.001>
- Torres, R. (2022). *Ataque a tiros deja dos personas muertas y una lesionada en Colima, uno era policía*. *Noticieros Televisa*. <https://www.eluniversal.com.mx/estados/ataque-tiros-deja-dos-personas-muertas-y-una-lesionada-en-colima-uno-era-policia>.
- Vargas, H. (2022). *Asesinan y prenden fuego a autos*. *Noticieros Televisa*. <https://noticieros.televisa.com/ultimas-noticias/asesinan-prenden-fuego-autos-quinto-dia-violencia-colima/>.
- Venkatesh, S. A., & Levitt, S. D. (2000). Are we a family or a business? history and disjuncture in the urban American street gang. *Theory and Society*, 29(4), 427–462. <http://www.jstor.org/stable/3108583>.
- Walker, J. (1999). How big is global money laundering? *Journal of Money Laundering Control*, 3(1), 25–37. <https://doi.org/10.1108/eb027208>
- Wiles, R., Crow, G., Heath, S., & Charles, V. (2008). The management of confidentiality and anonymity in social research. *International Journal of Social Research Methodology*, 11(5), 417–428. <https://doi.org/10.1080/13645570701622231>
- Zavala, O. (2018). *Los cárteles no existen: Narcotráfico y cultura en México*. *Malpaso Ediciones SL*.
- Zavaleta, N. (2019). *Cártel de Jalisco Nueva Generación regala juguetes en Veracruz*. <https://www.proceso.com.mx/nacional/estados/2019/5/2/cartel-de-jalisco-nueva-generacion-regala-juguetes-en-veracruz-224317.html>.