



# Chapitre 1

Breaking our silence

Briser notre silence

Rompendo nosso silêncio

Rompiendo nuestro silencio

# Revisão dos códigos de existência 2020

**ARTISTA:**

Elisabete Pimentel

**RESUMO EM PORTUGUÊS: REVISÃO DOS CÓDIGOS DE EXISTÊNCIA 2020**

As obras são uma análise crítica e dialética sobre os acontecimentos em 2020 – Pandemia onde símbolos do feminino, da liberdade, da materialidade e espiritualidade guardam em si, a reflexão da morte, do fim de uma era, de uma asfixia, falta de oxigênio, na VIDA, na NATUREZA no respeito as diferenças com a diversidade também da natureza humana.

A primeira obra focada a própria asfixia de gerações que sufoca a liberdade da VIDA pela materialidade, preconceitos e sexismo interferindo no equilíbrio que deveria ser natural da VIDA.

E a segunda obra busca criar a reflexão crítica que a materialidade da vida só entrará “neste equilíbrio” PELO RESGATE da espiritualidade, da diversidade, e do arquétipo feminino.

**ENGLISH ABSTRACT: REVIEW OF THE EXISTENCE CODES OF 2020**

The artworks are a critical and dialectical analysis about the events in 2020 – Pandemic where symbols of the feminine, freedom, materiality, and spirituality keep in themselves, the reflection of death, of the end of an era, of asphyxia, lack of oxygen, in LIFE, in NATURE in respect of differences with the diversity also of human nature.

The first artwork focused on the asphyxia of generations that suffocates the freedom of LIFE by materiality, prejudice, and sexism interfering with the balance that should be natural to LIFE.

And the second artwork seeks to create a critical reflection that the materiality of life will only enter “this balance” through the recovery of spirituality, diversity, and the archetypal feminine.



# Revisão dos códigos de existência 2020

## **BLM, o primeiro quadro, tem como elementos:**

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Uma mandala, uma mulher, a máscara da mão branca e a lágrima.

A mulher negra materializando a interiorização necessária, a lágrima da ira transformadora... (ilustrando a indignação sobre a insensibilidade ao sofrimento humano) do BASTA, onde a energia do arquetípico feminina da cólera, do repúdio à injustiça social, econômica, política chega ao seu cume e transborda: a lágrima.

Este arquétipo vivendo sobre a “máscara da mão branca”, que representa aqui as sociedades atuais, o “abafar” de uma comunicação que fala para si mesma, e que também representa uma minoria da humanidade.

O “ar”, a atmosfera terrestres contaminada pela ganância, ostentação, de um capitalismo selvagem que segrega, mata! Mata a natureza impiedosamente, contamina culturas, contagia valores, e que mais infecta os menos favorecidos pelas sociedades ... os numerosos, os majoritários “marginais” ...

A lágrima é o transborde de séculos... ativado frente à indiferença diante do sofrimento de qualquer ser e, em especial, daqueles que têm menos recursos para se fazer ouvir, ainda que gritem, e como gritam ... mas o hábito tem tornado nos uma humanidade surda e cega! E é o desvio do OLHAR que leva à ruptura!

## **MLB OLHAR 2020, tem como elementos:**

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Esta obra é menor como um protesto contra a queimada da nossa Amazônia Brasileira.

Este segundo quadro ainda mostra a mandala, a mulher, o OLHAR, e acrescenta a pomba e a moeda.

No transborde da emoção, a energia feminina arquetípica em sua sabedoria, em sua natureza – carrega a essência da transformação e se associa à energia divina, aqui simbolizada pelo espírito santo, a pomba utilizada em diversas religiões, Resultando no equilíbrio entre as folhas animadas e inanimadas e inovando à matéria moeda (moedas), a economia e a relação entre os seres.

Renovando o ar e a vida!

A reflexão que o ano de 2020 nos impõe: aquietar-se, diminuir a velocidade, tocar a si mesmo e buscar unir alma, espírito e corpo com o objetivo de transformar corações em ebulição, para melhorar suas próprias vidas e poder criar um mundo melhor, mais justo, mais cooperativo, empático e resiliente.

O OLHAR FEMININO arquetípico, que todos trazemos em nosso DNA, é clamado! Impossível escondê-lo ou negá-lo.

Na história da humanidade, especialmente na política e na economia, as chamadas minorias, que na verdade são majorias, em especial as mulheres, os negros e os indígenas, foram colocados à margem da produção do conhecimento científico, tecnológico e da hierarquia em gestões.

Pagamos um preço alto na segregação.... a dialética econômica conversa somente com seus pares, e em uma “overdose” de produção....temos mercadorias.... objetos...produtos...marketing....agora sim: PARA UMA MINORIA CONSUMIDORA, esquecemos o SER HUMANO, o arquétipo feminino que a humanidade porta de acolher, ser empático e resiliente, cooperativo e apreender com seus erros. Excesso de objetos, escassez de Humanidade. UM VÍRUS, que é derivado da vida animal.... vem da NATUREZA.... do AR.... sofre

mutação e de UMA ÚNICA PESSOA, faz o MUNDO PARAR! Interiorizar-se, isolar-se é a única saída! E foi disseminado justamente por este grupo que tem maior poder aquisitivo! Na luta contra a morte, os heróis são justamente aqueles que se expõem mais, que não têm alternativas e, ainda mais, da comunidade científica que busca correr contra o tempo! Enquanto não se encontram soluções em massa, o vírus mata em si, e mata mais ainda em seus problemas colaterais : sociais, raciais, culturais.

O mundo pára ....e assim como foi na revolução industrial...é o momento de repensar o OLHAR, mudar as ATITUDES, valorizar o artesanal, e aprofundar-se em se descobrir como seres ÚNICOS e COLETIVOS. Conhecer-se, amar a si próprio para poder compreender e tolerar as diferenças e integrá-las em um convívio mais harmônico, cooperativo, onde todos ganham, vivendo com seus pares e agregando valor com seus diferentes.

Individualmente, em nosso mergulho podemos constatar a difícil tarefa de alinhar: pensamento, sentimento/emoções, com atitudes....mas apenas quando nos apropriamos desta sabedoria é que podemos efetivamente ser mais compreensivos, tolerantes e cooperativos com o OUTRO. E é imperativo que isto aconteça para que qualquer sociedade, país, continente, neste planeta, da “mãe” TERRA, consiga se harmonizar e ter uma história de VIDA SAUDÁVEL, satisfatória para a humanidade.



# Who speaks for nonhumans? Reimagining accounting in the anthropause

## AUTHORS:

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## ENGLISH ABSTRACT: WHO SPEAKS FOR NONHUMANS? REIMAGINING ACCOUNTING IN THE ANTHROPAUSE

COVID-19 has highlighted the complexity of the natural world and the interconnectedness of humans and nonhuman species. As cities around the world cope in new forms of lockdown, the anthropause has provided us with opportunities to question our human organising systems and reimagine new forms of accountabilities. We ask, who speaks for nonhumans? Until we acknowledge the complex interrelationships amongst humans and nonhuman species, and challenge the prevailing human-centered nature of accounting and accountability, we have limited ways of moving toward more pluralistic forms of accounting.

## RÉSUMÉ FRANÇAIS: QUI PARLE AU NOM DES NON-HUMAINS ? RÉIMAGINER LA COMPTABILITÉ DANS L'ANTHROPAUSE

La COVID-19 a démontré la complexité du monde naturel et l'interconnexion des êtres humains et des espèces non humaines. Alors que les villes du monde entier font face à de nouvelles formes de confinement, l'anthropause nous a donné l'occasion de remettre en question nos systèmes d'organisation humains et d'imaginer de nouvelles formes de responsabilités. Nous nous demandons : qui parle au nom des non-humains ? Tant que nous ne reconnaitrons pas les interrelations complexes entre les êtres humains et les espèces non humaines, et que nous ne remettrons pas en question la nature prédominante de la comptabilité et de la responsabilité, centrée sur l'humain, nous n'aurons que peu de moyens d'évoluer vers des formes de comptabilité plus pluralistes.

## RESUMEN EN ESPAÑOL: QUIÉN HABLA POR LOS NO-HUMANOS? RE-IMAGINANDO LA CONTABILIDAD EN LA ANTROPAUSIA

COVID-19 ha puesto de manifiesto la complejidad del mundo natural y la interconexión de las especies humanas y no-humanas. Mientras que las ciudades alrededor del mundo se enfrentan a nuevas formas de confinamiento debido al COVID-19, la antropausia nos brinda oportunidades para cuestionar nuestros sistemas de organización y re-imaginar nuevas formas de "rendición de cuentas". Es en estas circunstancias que nos preguntamos, ¿quién habla en nombre de los no-humanos? Hasta que no reconozcamos la compleja interrelación entre las especies humanas y no-humanas, y no desafiamos la naturaleza de la contabilidad y "la rendición de cuentas" que se centra predominantemente en el ser humano, tendremos limitaciones en avanzar hacia formas más plurales de contabilidad.

## RESUMO EM PORTUGUÊS: QUEM FALA PELOS NÃO-HUMANOS? REIMAGINAR A CONTABILIDADE NA 'ANTROPAUSA'

O COVID-19 destacou a complexidade do mundo natural e a inter-ligação entre as espécies humanas e não humanas. À medida que cidades por todo o mundo lidam com novas formas de confinamento, a 'antropausa' tem-nos proporcionado oportunidades para questionarmos a forma como organizamos os sistemas humanos e para reimaginarmos novas formas de contabilidade responsável. Perguntamos, quem fala em nome dos não-humanos? Enquanto não reconhecermos as complexas inter-relações entre humanos e espécies não-humanas, e desafirmos a natureza predominantemente antropocêntrica da contabilidade, estaremos limitados nos modos como nos movemos em direção a formas mais pluralistas de contabilidade e responsabilização.



# Who speaks for nonhumans? Reimagining accounting in the anthropause

During one of the strictest and longest lockdowns in the world, Melbourne is filled with an eerie emptiness. A citywide curfew has left the normally bustling city deserted. Roads stripped of cars and office buildings vacant. Trains, trams, and footpaths no longer filled with the hum of workers dashing here and there. The ebb and flow of city life now replaced by empty spaces. Quiet spaces. Space for nature.

Nature's resilience. Grass growing in the cracks of roads where cars now rarely drive. Unmowed lawns and nature strips now abundant. Wildlife returning to parkland once occupied for sport. Like the white-crowned sparrows in San Francisco that changed their song as the city fell quiet, perhaps Melbourne's birds also now sing differently. A welcome reminder of the inherent resilience of the natural world.

## Interconnectedness and complexity

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*Gecko  
Blessed be the morning  
of childhood when  
I found myself  
sister to the gecko  
acrobat.  
On the wall of the room  
utterly at ease  
just like me  
tumbler  
on the edge of the planet.  
(Cabral, 2008, 61)*

Oh how the COVID-19 pandemic has underscored the interconnectedness of humans and the natural world. Shattering the human/nature dichotomy. The complexity and interrelatedness of humans and nonhuman species at once apparent. Entangled beings. The 'anthropause'

providing the opportunity for recognition and insights into complex human and nonhuman interactions (Rutz et al. 2020, p. 1156).

Reductionist accounting systems pale in comparison to the complexity of the natural world. Accounting that upholds the distinction between humans and nonhumans. False binaries. Maintaining a hyperseparation of humans and nature. Contributing to the various forms of oppression, marginalisation, and exploitation of nonhuman species and the natural environment.

## Beauty in intrinsic value

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*And, by the way, who estimates the value of the crop which Nature yields in the still wilder fields unimproved by man? The crop of English hay is carefully weighed, the moisture calculated, the silicates and the potash; but in all dells and pond holes in the woods and pastures and swamps grows a rich and various crop only unreaped by man (Thoreau, 2004, p. 158).*

Accounting standards and principles ignore the intrinsic value of nature and interrelated systems of human and nonhuman life. Instead maintaining a narrow, primarily economic focus. Any degree of consideration placed on the value of the natural environment is dependent upon the self-interests of those that hold economic power. Even Integrated Reporting adds little in regard to recognising the intrinsic value of ecological systems. Natural capital.

Existing forms of corporate 'accountability' are woefully inadequate with little recognition of the increasing impact of corporate activities on biodiversity and the natural environment. Corporate greenwashing. Portraying an image of environmental responsibility to maintain levels

of consumption whilst continuing with business as usual. 'Sustainable' business practices and associated reporting that represent managerial approaches designed to maintain the status quo.

### **Who speaks for nonhumans?**

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*Sometimes I wonder if echidnas ever suffer from the same delusion that many humans have, that their species is the intelligent centre of the universe (Yunkaporta, 2019, p. 1).*

Accounting provides no space for nonhuman voices. Borne of Pacioli's humanist influences, accounting is a social construction created by humans, for humans. Voices of nonhuman species that share our world, the natural environment, have no opportunity to be heard. Instead, accounting promotes disrespect for nonhumans through its focus on commodification and commercialisation of nonhuman life. Portraying nonhumans solely as assets for human consumption and as disposable resources.

Deeply embedded in the humanist education of future accountants is the notion of human exceptionalism. Accounting educational learning experiences serve to maintain the human/nature binary and promote the marginalisation and exploitation of nonhuman species. Perpetuating the dominant societal human-centered paradigm that arguably has led to our current pandemic predicament. Will COVID-19 provide a glimpse of the possibility that humans are, perhaps, not exceptional? A growing realisation that humans are not separate and distinct from the natural environment?

### **Possibilities for voices**

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*In place of immobilist fatalism, I propose critical optimism, one that may engage us in the struggle toward knowing, knowing on a par with our times and at the service of the exploited (Freire, 2016, p. 23).*

Against the backdrop of COVID-19 and extensive degradation of natural ecosystems, it is time to

reimagine accounting. How do we develop more relational forms of accounting? How do we extend the bounds of accountability to encompass nonhuman species and ecological communities? Here shadow accounting and counter accounts are important in exposing injustice. Can they rewrite the human-centered narrative that permeates accounting? Are they brave enough to confront the vested interests of those who would see accounting continue in its current form? Substantial change in accounting logics is needed across accounting if we are to adequately respond to current environmental concerns.

How do we instil in accounting graduates a more holistic, ecocentric mindset? Fundamental changes are needed to the prevailing humanistic approach in accounting education that perpetuates discourse of human exceptionalism. Decentring of the human in learning experiences offers a starting point. Questioning human-centred worldviews, fostering awareness of complex interrelationships amongst human and nonhuman species, and encouraging recognition of the role of accounting in broader societal and environmental concerns.

Let us use this time in the anthropause to look deeper into how we can foster within ourselves greater empathy for nonhuman species that share our natural world. Acknowledging our own vulnerability. Humility in the face of nature's complexity and resilience. Future possibilities. Valuable lessons from COVID-19 provide opportunities for the recognition of nonhumans species and the crucial role they play in the natural world. We acknowledge that humans are but a part of a broader ecological community.

When envisioning an accounting fit for a post-COVID world, let us be guided by nature's complexity, heterogeneity, and balanced ecological systems. Providing momentum for a shift toward alternative forms of accounting that acknowledge complexity and interdependence. Evoking and incorporating interdisciplinary perspectives. An accounting that provides space for all voices. Humans and nonhumans



alike. For until we overcome human/nature binaries, challenge the notion of human exceptionalism, and create space for the voiceless, we have limited ways of moving toward more pluralistic forms of accounting. Pluralistic accountabilities that speak for nonhumans, having the ability to curb the current environmental crisis and prevent widespread ecological collapse.

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# On the giving and receiving of accounts

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**AUTHOR:**

Leanne J. Morrison

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**ENGLISH ABSTRACT: ON THE GIVING AND RECEIVING OF ACCOUNTS**

In this creative prose, I meditate on David Abram's (1996) sense of communication between the human and non-human, and on Brown and Dillard's (2015) conceptions of critical dialogic accounts. The slowing pace of life under COVID-19-induced restrictions enables me to reflect on what it is to give and receive an account, in dialogue with the world. Drawing from Abram, Brown and Dillard, I ponder the myriad of accounts provided to me, and wonder at whether we (humans) have received the accounts provided by each other, by the non-human world, and by the world as a whole. I playfully re-write my interpretation of several non-human accounts, the reception of which is critical at this juncture.

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**RÉSUMÉ FRANÇAIS: MÉDITATION SUR LE DON ET LA RÉCEPTION DES COMPTES**

Dans cette prose créative, je médite sur le sens de la communication entre l'humain et le non-humain de David Abram (1996), et sur les conceptions critiques des comptes dialogiques de Brown et Dillard (2015). Le ralentissement du rythme de nos vies sous les restrictions induites par la COVID-19 me permet de réfléchir à ce que c'est que de rendre et recevoir des comptes, en dialogue avec le monde. En m'inspirant d'Abram, Brown et Dillard, je réfléchis à la myriade de comptes qui me sont fournis et je me demande si nous (les humains) avons reçu des comptes fournis par tout un chacun, par le monde non-humain et par le monde entier. Je réécris de manière ludique mon interprétation de plusieurs récits non humains dont la réception est critique en ce moment.



# On the giving and receiving of accounts

David Abram (1996) wrote that the world is in communication with itself. He was writing about nature and people's place in nature; about how a flower is in communication with the insects that fertilise it, how bird calls communicate messages and even how trees communicate with each other. He doesn't leave humans out of this network of interactions, as we are also in communication with the world: "The eyes, the skin, the tongue, ears and nostrils – all are gates where our body receives the nourishment of otherness" (Abram, 1996, p. ix).

In addition to the myriad of ways we interact with the world in other-than-rational ways such as through our intuition, our physical responses, and our senses, we also talk, write, and we give accounts. I am giving an account now, as I write this, although I am never *not* giving an account, and never *not* receiving the accounts of others. Abram would say that I do so through my senses, and that using words (or, by extension, numbers) is a radical impoverishment of my power to engage with the world; yet when we talk about 'accounts', it is generally in the sense of the radically reductionist, financial accounts. This traditional sense of the account has expanded over time, to include social and environmental accounts, but it's not quite as encompassing as Abram's complete and embodied engagement.

Dialogic accounting has attempted to expand what we understand as an account (Brown & Dillard, 2015), pointing out how the identity, the performance and impacts of organisations are actually understood in far broader terms than the accounts provided by the organisation itself. Media (social and traditional); word of mouth; advertising; and even packaging can be a part of this wider dialogic web of relationships which inform views about the organisation. Compared with

the debits and credits of financial transactions, this is a radical expansion of how we understand organisational accounts, but we haven't quite attained the level of expansion evident in Abram's understanding of relationship and dialogue with the world.

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Communication is not solely about giving an account; of speaking or writing. Communication is also about hearing, seeing, smelling, reading, listening: receiving an account.

Systems of relationship, interaction, exchange, in dialogue with the whole world,

In dialogue with small pieces.

Odour, sound, touch, sight. I am not a passive receptacle; I smell, I hear, I feel, I see

Neither is the system passive; it gives, I take, I give, it takes. We speak

not only in words, but through all of our senses.

Someone has painted a cacophony of shapes on the fence of a house nearby; spray painted their name, a tag.

It's a dialogue, they speak through the colour, the curve, the location

I walk with my dog. He pees on almost every surface we encounter. He reads the surface through odour, reads a story left by the other dogs over days, months, years even

He's in dialogue, he reads, he leaves his own account.

I smell a pungent honey aroma, I can't locate the source; perhaps the blooms lay hiding behind one of

the high fences by which our feet take us. The sweet blooms are calling for the tiny insects, to the birds “come and pollinate, fertilise!” why can I hear the call? I can’t pollinate, but still the smell calls. I breathe a little deeper, my steps shorten, I try to prolong the moment.

I write, I am in dialogue with you, with myself, with some universal concept of ‘the world’

A complex web of dialogue, of exchange, of what David Abram calls relationship. He says it is the spell of the sensuous, because we use our senses to interact, to relate.

A complex web of dialogue, of exchange, says to me: I suffer! I am having trouble stabilising my temperatures, my skin is blistering, secreting. I hear; I know what needs to be done collectively, I think we all do, but knowing and doing are two different things. We can only respond by doing, but we can’t, we won’t. Maybe someone who could do more should listen, but they don’t seem to hear. I grieve for my disempowerment.

She calls again: I suffer! My forests are being shaved, they keep things in balance, I don’t know how, but they do. Some virus weeps out through the newly naked surface. She says I suffer! Can’t you hear me?

She makes me slow down, she makes me stay in my house, only walking once a day alongside my dog. The pace, the repetition, the pressures on my mental health open me. The marks on the street become a voice in a conversation. I can hear the murmur, but I don’t really understand the words. I don’t smell the detailed stories, I don’t leave my page the way doggo does, but my steps, my small and repetitive actions, my thoughts, my writing become my account.

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Once upon a time, a number of accounts were given, and a few less were received. These accounts were meant for the eyes of internal managers, to help in their decision making. The existence of external managers had not been established to the extent that a materiality assessment of their concerns could be made. Our report

must therefore be one targeted towards internal decision makers. Our report is made up of multiple reports, each one in dialogue with other internal decision makers. The first section of the report is this one, the one where the report is introduced. The following sections are made up of the various reports, some of which you may be able to read, others not. In any case, there is a duty to provide them to you, as reckonings from various points of view. Perhaps you, also an internal stakeholder, will make sense of them, and decision-make. Perhaps not.

**Account 1:** I myself can’t really make sense of this account, although it must be included, since it has been made. It is a series of accounts made on the streets of East Melbourne. No time frame is provided, they may have been made over a number of years. It is believed that the account is directed towards only those who also inhabit these streets, and who have the capacity to disentangle and interpret their meaning. I include them here, like many others, for recording purposes, as I can only admire their colourful curves and alien like shapes without discerning much more of a meaning. Graphs are presented below to illustrate a distinct left to right trend.



**Account 2:** Also indecipherable to myself, or any human that I know of, I record my observation of this account. I cannot include it directly here as it is not able to be represented through human language. It is an account which has been layered over many years, read by my

little dog as we walk through our neighbourhood. He reads with his nose and adds another page to the story. I'm not sure what this account means, either, only that it seems very important, and is recorded here as such.



**Account 3:** The wattles have started to bloom. This means that the Earth is at a certain angle in relation to the sun and its rotations. The wattles bloom in Spring; some years earlier and some later, in relation to the temperature of the air, the soil, the absence or presence of certain insects and birdsong. Once in bloom, I hear that certain turtles should no longer be hunted, certain fish will be abundant, and sales of antihistamine will increase.

**Account 4:** Our most senior manager provides an account of the years to date. She provides this account through increasing average global temperatures, mass species extinctions, changing weather patterns, increasing intensity of natural disasters, extension of bushfire seasons. Her message, while complex and systems based, seems fairly straightforward once read together with a scientific explanation. While the account has been written by a collective network of all earthly existence, it seems to be targeted to senior management. Various lower level managers have been working hard to operationalise the recommendations, however as the continually contemporaneous accounting methods used in this reckoning are clear, a more pro-active response is called for by those on the

board and in senior positions within the organisation.

**Update to Account 4:** Since the time of writing, our Chair has released an urgent memo. I relay a short summary here. In her memo, the Chair tells of a new problem within our organisation, one which may leave many of our members without a position within the organisation. Due to the serious nature of her previous accounts, and the subsequent mismanagement of outcomes, she has had to escalate the issue, and warns that many mandatory redundancies have already been executed. She provided a list which included a large percentage of wild fish and birds, coral reefs and amphibians which have already been sent notice. She threatens that up to one in every three species may have to go before the end of this century. She says that she doesn't want to make this decision, but has been left with no choice. Her frustration is palpable through the memo; she is on fire! She is sending most of the organisation home on reduced pay for at least six months during 2020, possibly into 2021. She says that things are getting desperate at the organisation, and although nothing is permanent, she had envisioned that the organisation would be a going concern for at least another millennia. She is threatening a major restructure, with almost all of the current senior managers' positions being made redundant. If the senior management don't act soon, most of the organisation will be made redundant and she will begin another organisation in its place. She says she has done this before, and is not afraid to do it again, although she would be sad to see us go. We had a lot of potential, she says.

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# Chronic illness and the working from home fairy-tale

**AUTHOR:**

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**ENGLISH ABSTRACT: CHRONIC ILLNESS AND THE WORKING FROM HOME FAIRY-TALE**

In August 2020, a report titled 'Homeworking in the UK: Before and During the 2020 Lockdown' published by the Wales Institute of Social & Economic Research, made headlines in the British media suggesting that employees were equally, if not even more, productive during COVID-19 lockdown. The report and responses prompted me to reflect on my own pre- and post-lockdown work experience as a chronically ill employee. In this essay, I ask: how does an employee with chronic illness feel when, even in a pandemic, the language of accounting has a stronger voice than her need to work comfortably?

**RESUMO EM PORTUGUÊS: DOENÇA CRÔNICA E O CONTO DE FADAS DO TRABALHO EM CASA**

Em agosto de 2020, um relatório publicado pelo Instituto de Pesquisa Social e Econômica do País de Gales sob o título: "Trabalhando remotamente no Reino Unido: antes e durante o isolamento de 2020" ganhou as manchetes na mídia britânica, sugerindo que os trabalhadores eram tão produtivos – ou até mais – durante o isolamento causado pelo COVID-19. O relato e suas decorrentes respostas levaram-me a refletir sobre minha própria experiência de trabalho, antes e depois do confinamento, como trabalhadora com uma doença crônica. No presente ensaio, questiono: como se sente uma trabalhadora com doença crônica quando, mesmo durante uma pandemia, o discurso contábil tem uma voz mais alta do que sua inerente necessidade de trabalhar com conforto?

**RESUMEN EN ESPAÑOL: ENFERMEDAD CRÓNICA Y LA ILUSIÓN DEL TRABAJO DESDE CASA**

En agosto del 2020 un informe publicado por el Instituto de Investigación Social y Económica de Gales bajo el título: "El trabajo en casa en Reino Unido: antes y durante el confinamiento del 2020", ocupó los titulares de los medios de comunicación británicos sugiriendo que los trabajadores fueron igual de productivos – si no es que más – durante el confinamiento a causa de COVID-19. El informe, y las respuestas a éste, me llevaron a reflexionar sobre mi propia experiencia laboral, antes y después del confinamiento, como trabajadora con una enfermedad crónica. En este ensayo pregunto: ¿cómo se siente una trabajadora con una enfermedad crónica cuando, aún durante una pandemia, el discurso de la contabilidad tiene una voz más fuerte que su necesidad de trabajar cómodamente?



# Chronic illness and the working from home fairy-tale

## 1. Introduction

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Since the COVID-19 outbreak employees living with chronic illness have expressed their frustration about organisations making remote work models rapidly available for all staff while having denied them to chronically ill employees in the past. The tone of frustration quickly mixed with a voice of resentment as working from home experiences have turned into dystopian nightmares. The problem brought to the forefront by the COVID19 outbreak is that employees do not know if and how organisations adapt productivity metric systems to account for extraordinary circumstances. Drawing on personal experiences as a chronically ill employee, I aim to visualise the conflicts that organisations have created by communicating the importance of work flexibility and self-care, while managing employees' work only through fixed performance and output-driven metric systems. To me, the key to the development of this conflict are accounting and organisational practices that aim to measure, report and benchmark employees' work outputs (Carter 2018). I argue that accounting practices are always prioritised over employee's work experiences.

This essay is structured as follows: first, I focus on the story of working remotely from an accounting perspective. Second, I ask why personal stories matter to justify the reflections on my own experience for which I use personal journal entries written during the first five weeks in lockdown. The contribution ends by briefly advocating for a space that allows for the voices of employees to be heard and to prioritise them over the dominant accounting narrative.

## 2. Working from home: an accounting story

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During pre-pandemic times, negotiating remote work model arrangements with employers felt like a lost cause. By February this year, 5.7% of the workforce in the UK had managed to successfully request to work from home on a full-time basis regardless of their reasons (Felstead and Reuschke 2020). Having worked at five different organisations over the past decade, my requests for working from home part-time due to chronic illness were accepted twice. The UK National Health Service (n.d.) defines a chronic condition as 'a health problem that requires ongoing management (...) over decades and that currently cannot be cured (...)'. It seems surprising that chronic illness is only one minor aspect of consideration in organisations despite being the main reason for most chronically ill employees to put in a request to work remotely. One of the rejected home office requests stated that there was no need for working from home arrangements as there was a generous sick leave policy in place allowing employees with medical conditions to accumulate more sick days on average. Central Finance seemed to have interpreted the working from home request as a request to shift attention from completing work to managing sickness. Standard processes in HR and Finance are set up to treat chronic illness the same way as any acute illness would be treated in the administrative system. The problem is that the symptoms in chronic diseases do not ever disappear as symptoms of short-term illnesses do. Nevertheless, the criteria to determine the degree of sickness are usually set in light of the physical capability to commute to the office and work at a desk for eight hours a day. Administration appears to be more supportive of the decrease in work time and pay to manage chronic illness as there is no need to determine productivity or the level of sickness. This approach encourages employees to deal with their diseases during unpaid leave periods

resulting in a new form of inequity and inequality.

Organisations and managers commonly fear that without physical oversight in an office space, productivity is lost (Felstead and Reuschke 2020). Without vocalising it, it is assumed that employees use the home office option only to increase leisure time. Once I overheard a conversation between two Senior Officers in the communal kitchen voicing doubts if a colleague was 'pulling her weight' for the organisation when working from home. Neither had evidence that the particular colleague was not completing work on time but they raised the concern among themselves nonetheless. When it comes to trusting employees, little has changed since Henry Ford and Charles Taylor, equipped with stop watches and controlling assembly line speed, started monitoring workers' outputs in their factories (Harvie and Angelis 2009). The economic philosophy, executed through management accounting measures, is clear: employees who are productive are more competitive, increasing inventory and thus, organisational revenue. This in return can provide tax revenue and salary increases. It is commonly believed that these benefits are reversed when productivity stagnates or worse decreases. An employee's dedication, job satisfaction, capabilities, wellbeing and chronic illness are ignored.

Due to the nation-wide lockdown, 43.1% of employees in the UK worked from home by April with 36.5% still working from home on a full-time basis in June (Felstead and Reuschke 2020). Overnight, physical oversight and accountability through presenteeism was significantly reduced. However, employees learnt quickly that oversight could still occur from a distance: being required to reply to an email by the start of the work day in the morning, having Zoom meetings scheduled for the first half an hour of the day, deadlines being pushed forward and line-managers checking in several times a day. Business sections of newspapers and business-orientated blogs also started filling up with articles from managers giving advice on how to manage remote teams effectively and how remote working in a pandemic can improve performance. All these activities are grounded in management accounting measures which

allow for the disciplining of employees through routines and expecting outputs in a certain amount of time or by setting budgets (Carter 2018). How did employees with chronic illness experience this transition and the opportunity to finally being granted the option to work from home on a full-time basis?

### **3. Why do personal stories matter?**

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Before reflecting on how result-based accounting practices affected my own work experience during the lockdown, it is of importance to conceptualise why we should care about personal stories in the first place. Put simply, why do personal stories matter? It might seem obvious but our personal stories have the ability to impact, shape and control our own narrative of the world. Telling these stories may even let us reconsider and doubt our own worldviews (Shearer 2002). Using real life examples, we are able to move complex problems away from an abstract level, making them accessible to a broader audience and helping us to understand their consequences on past and present behaviours. It also provides a starting point to debate necessary changes and discover possible future consequences. For Shearer (2002), personal stories are even more than ways to explore actions and behaviours. Shearer (2002, 545) goes so far to say that personal stories are equivalent to our own identities when stating that 'we are the stories we tell; what we could be if we told different stories is precisely the point.' Reflecting on my personal work experience of the first five weeks in lockdown and comparing it with pre-pandemic work environments will help to illustrate the effect of accounting measures on work practices in home offices and the influence of the voice of accounting overshadowing the voices of employees. In doing so, I hope to enrich the perspective on understanding the effects accounting practices have on work lives and the importance to debate its negative role on employees' work satisfaction and wellbeing.

### **4. Working from home: an employee's story**

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Having fought for the option to work from home for a



few days each month in different organisations, the UK government's initiative to demand employers to shut offices during lockdown looked promising and exciting. At the same time, it seemed bizarre that it was possible to send the majority of employees into home office overnight. How was this unprecedented development experienced when being employed with chronic illness?

For personal purposes, I kept a record of my day to day activities during the almost three months that the UK Government imposed strict measures on movements. As of the middle of September, all my work is still completed from home with the University remaining closed.

The first week of physical closure in March, provided a space to breathe. Schedules were finally freeing up with all face-to-face lectures, meetings and sessions being cancelled. For once, there was nobody and nothing to check in to see if I had really started the workday. But in addition to this, I started the days not mentally and physically exhausted as I would normally have done. There was no pressure to leave the house at a certain time to catch the bus or train, and I did not have to worry if public restrooms were available in an emergency due to uncontrollable symptoms. It was the first time in months that I started the days relaxed despite the general work stress. Before the pandemic, I often experienced days during which I would barely make it into work with my body being in pain. On such days, in a previous job role, my line manager would ask me to go back home as I seemed unwell. Most of the time, I would disagree arguing that I was still fit to work even if my body was not since I had made it into the office. But the truth was that work was a distraction to make some of the pain bearable. During lockdown, it was a relief to know that I only had to move from one room to the other to work.

By the end of Week Two, I had managed to start work two hours earlier than during pre-pandemic times. My body seemed to enjoy the new atmosphere that the new controllable routine at home had brought. I did not dread the 9 o'clock morning meetings any longer for which I would have gotten up at 5:30 o'clock to

deal with symptoms just to be physically present in the office. Instead I started the day with breakfast, completed urgent tasks and waited to get into a Zoom call. However, that weekend, I realised that all I did was complete University tasks: more online communication with students, spending extra time on figuring out software and sitting in on one Zoom session after another. Counting the hours that I had added to my casual worker timesheet to keep track of time worked daily, showed that I had done more than ten hours a day that week while also working on Saturday. Before the pandemic, I knew that I had overdone it with work when my symptoms worsened for no reason. Sometimes, I would already be exhausted before the end of the work week but I would definitely be done by Friday night. If I went out, I would pay the price by requiring the full weekend to recover before starting a new work week. If I went home after work, I often got lucky so that I did not have to spend all weekend in bed exhausted and in pain before finding a way to get back to work at the start of the week. The pandemic changed this. Now, I did not feel controlled by my body's limits but by work.

By Week Four, I had reoccurring symptoms typical for my disease which I had not experienced in a long time. I was exhausted. I started the days earlier, completed assignments into the middle of the night, did not take proper breaks and Zoom meetings only increased the tiredness. As much as I looked forward to some human interaction, the Zoom calls were pressuring me to come across healthy. It reminded me of days in the office or computer lab when hiding my ill health by using more makeup than usual. Although cameras can be turned off, in some instances individuals asked specifically for them to be switched on requiring explanations of my ill health if I kept it switched off. At the same time, I was occupied with the thought of what to do if symptoms worsened and not having adequate medical support with chronic illnesses falling off the priority list in hospitals. All I would hear from others was to take it slow and to keep focusing on work as much as I could.

It was Week Five, when I realised that the work schedule had taken over all aspects of my life and that

the care for my chronic illness had again been lost somewhere between the need to be productive and competitive. As much as behaviour and own fantasies impact this new work environment, it was impossible to unsee the strength of the voice of accounting measures leaving a footprint in the remote working life ignoring the voice of employees to work within their own capabilities once more.

## 5. Conclusion

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My fairy-tale of working from home as a chronically ill employee slowly turned into an unexpected nightmare. By solving some problems, new obstacles arose quickly. These obstacles were linked to similar issues that employees, in particular chronically ill employees, have been facing when working outside their homes: prioritising work commitments for the organisations above and beyond their own health. As pointed out in this essay, this problem is the consequence of the communication around self-care and employee management of organisations. While managers tell us to look after our health and well-being, performances are evaluated in the background using traditional measurement metric systems which are not compatible with a self-care and flexibility approach promised to employees. Organisational practices which are heavily influenced by the narrative of accounting are making changes almost impossible. With the language of accounting only recognising the importance of staying in budget, deadline-orientated working, competitive advantages and improved productivity levels, there will always be tensions and conflicts.

This piece does not want to advocate for more autonomy or accountability of employees in the workplace as it is often recommended by management experts in the field. Instead, it is concerned with the silencing of employees experiences allowing the voice of accounting to dictate the directions and employees following suit. For a long time, accounting and organisational practices, and their role in shaping the work environment for employees remained untouchable and unquestionable. This piece is keen to show that the taken-for-granted approach has to

end. Instead, employees and managers need to create spaces to listen to the lived experiences of all groups of employees, to hear these voices clearly and to start prioritising the needs of employees over the ones set up through the accounting narrative.

## Acknowledgements

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# Voces enmudecidas en tiempos de pandemia: Ausencia de la prostitución en la contabilidad nacional colombiana

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## RESUMEN EN ESPAÑOL: VOCES ENMUDECIDAS EN TIEMPOS DE PANDEMIA

La pandemia causada por la COVID-19 ha dejado diversidad de secuelas en todo el mundo, significando el cambio de los estilos de vida conocidos y visibilizando problemas sociales estructurales presentes en distintos países. Uno de esos problemas es la falta de regulación y estadísticas asociadas a la prostitución alrededor del mundo, que puede ser descrita como una población ignorada, muda e invisible para buena parte de la sociedad. En Colombia, la prostitución no está prohibida, ni regulada, mucho menos se encuentra incluida en las cuentas nacionales, por lo que no se pueden tomar decisiones informadas y contundentes sobre ella. En las próximas páginas se busca destacar la necesidad de que el trabajo sexual sea regulado y agregado a la contabilidad nacional (macrocontabilidad) ya que, a pesar de representar una participación en la actividad económica, la escasez de datos oficiales dificulta las posibilidades de inclusión.

## RÉSUMÉ FRANÇAIS: DES VOIX RÉDUITES AU SILENCE EN TEMPS DE PANDÉMIE

La pandémie causée par le COVID-19 a laissé diverses séquelles dans le monde entier, modifiant les modes de vie connus et rendant visibles les problèmes sociaux structurels présents dans différents pays. L'un de ces problèmes est l'absence de réglementation et de statistiques associées à la prostitution dans le monde, qui peut être décrite comme une population ignorée, muette et invisible pour une grande partie de la société. En Colombie, la prostitution n'est ni interdite, ni réglementée, et encore moins incluse dans les comptes nationaux, de sorte qu'il n'est pas possible de prendre des décisions éclairées et énergiques à son sujet. Les pages suivantes visent à mettre en évidence la nécessité de réglementer le travail du sexe et de l'ajouter à la comptabilité nationale (macro-comptabilité) car, bien qu'il représente une participation à l'activité économique, la rareté des données officielles entrave les possibilités d'inclusion.

## RESUMO EM PORTUGUÊS: VOZES SILENCIADAS EM TEMPOS DE PANDEMIA

A pandemia causada pela COVID-19 deixou diversas sequelas em todo o mundo, mudando os estilos de vida conhecidos e tornando visíveis os problemas sociais estruturais presentes em diferentes países. Um destes problemas é a falta de regulamentação e de estatísticas associadas à prostituição em todo o mundo, que pode ser descrita como uma população ignorada, muda e invisível para uma grande parte da sociedade. Na Colômbia, a prostituição não é proibida, nem regulamentada, muito menos incluída nas contas nacionais, pelo que não é possível tomar decisões informadas e enérgicas sobre a mesma. As páginas seguintes procuram destacar a necessidade de regulamentar o trabalho sexual e de o acrescentar às contas nacionais (macro-contabilidade), uma vez que, apesar de representar uma participação na actividade económica, a escassez de dados oficiais dificulta as possibilidades de inclusão.

## ENGLISH ABSTRACT: SILENCED VOICES IN PANDEMIC TIME

The pandemic caused by COVID-19 has left diverse sequels around the world, changing known lifestyles and making visible structural social problems present in different countries. One of these problems is the lack of regulation and statistics associated with prostitution around the world, which can be described as an ignored, mute and invisible population for a large part of society. In Colombia, prostitution is neither prohibited, nor regulated, much less included in the national accounts, so it is not possible to make informed and forceful decisions about it. The following pages seek to highlight the need for sex work to be regulated and added to national accounting (macro-accounting) since, despite representing a participation in economic activity, the scarcity of official data hinders the possibilities of inclusion.



# Voces enmudecidas en tiempos de pandemia: Ausencia de la prostitución en la contabilidad nacional colombiana

## Introducción

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Según el Banco de la República de Colombia (2020), “la contabilidad nacional es un sistema contable que permite conocer el estado de la economía y la dinámica de las actividades que en ella se desarrollan por parte del sector público y privado”, por lo cual resulta una herramienta básica de los gobiernos para comprender cómo se están gestionando sus recursos y detectar las necesidades sociales que existen en un país, con lo que, consecuentemente, también se pueda implementar acciones para su desarrollo y la disminución de brechas sociales y desigualdad.

Las cuentas nacionales registran el nivel agregado del producto, el ingreso, el ahorro, el consumo, los gastos nacionales y la inversión en la economía, elementos que se ven reflejados en el Producto Interno Bruto – PIB, indicador económico que mide el crecimiento económico de una nación. Este indicador, sirve también para hacer comparaciones entre países y analizar las profundas desigualdades que hay entre ellos, tanto a nivel regional como a nivel mundial.

Considerando que las cuentas nacionales, y específicamente el PIB, contienen valiosa información, resulta necesario que sean incluidas todas las actividades económicas que se realizan en un país de manera exhaustiva. Para este estudio en particular, se analiza el caso del trabajo sexual o prostitución<sup>1</sup>, abordado como una actividad voluntaria, consensuada, responsable y alejada totalmente de quienes la usan para beneficiarse de otros, como es el caso de la trata de personas.

El objetivo de este trabajo no es incentivar la prostitución, pero se considera importante mostrar

una situación latente en la realidad de muchos países, que necesita acciones contundentes de regulación, aun cuando vaya en contra de la moral y principios de muchas personas de la sociedad y más en un país de costumbres conservadoras como lo es Colombia.

La motivación del trabajo es visibilizar esta población históricamente vulnerada y que durante la pandemia enfrenta el reto de ejercer su oficio sin contacto para poder sobrevivir. Así mismo, iniciar a enfrentar los retos que hay en materia, en especial eliminar tabús en lo sensible y controversial que puede resultar para muchas personas, de manera que se comiencen a movilizar esfuerzos para ayudar a resolver problemas existentes en este tema.

El trabajo sexual en Colombia no es una actividad ilegal pero tampoco encuentra regulada, no se incluye en las cuentas nacionales y su participación al momento de tomar decisiones de carácter económico es casi nula, resultando un punto crítico para la economía, puesto que la prostitución es una actividad que representa el sustento de varias personas cabezas de familia en Colombia. La veeduría distrital de Bogotá (Bastidas, 2017) encontró que el 95% de personas que ejercen esta profesión, son mujeres y que, además, el 95% de ellas lo hacen debido a su situación económica, lidiando además con la vulnerabilidad, la exclusión social y la explotación.

Por lo anterior, surgen preguntas que intentan ser respondidas parcialmente en este documento, con las limitaciones asociadas a la ausencia de estadísticas fiables que hagan más visible el problema ¿cuáles son los ingresos que perciben las personas dedicadas al trabajo sexual en Bogotá? ¿Cuál ha sido el impacto de la pandemia COVID-19 en la actividad e ingresos de estos trabajadores? ¿es necesario incluir la prostitución

como actividad económica en la contabilidad nacional (macrocontabilidad) y estadísticas oficiales de un país?

Se persigue como objetivo destacar la importancia que tendría la inclusión de la prostitución en la contabilidad nacional para mejorar la toma de decisiones gubernamentales, destacando el caso colombiano en el período de cuarentena asociado a la pandemia COVID-19.

Para tener una aproximación inicial a estas respuestas se replican algunas metodologías aplicadas en Inglaterra y Suiza (Ala & Lapsley, 2019) para calcular el aporte de la prostitución a la actividad económica de un país, utilizando cifras provenientes del Observatorio de Mujeres y Equidad de Género en el año 2018 para Bogotá y estudios realizados por publicaciones periodísticas como la revista Semana (2020), que permiten estimar el impacto socio-económico que puede tener el trabajo sexual en Bogotá como ciudad capital y los cambios ocasionados durante la pandemia COVID-19 en el período marzo-septiembre 2020.

### **Algunas referencias sobre el trabajo sexual en el mundo**

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“La inclusión de las actividades ilegales en las cuentas nacionales mejora la comparabilidad internacional, dado que algunas de estas actividades son legales (y, por tanto, están incluidas) en unos países y no en otros” (Del Río Paramio, 2015). Algunos países, en su mayoría europeos, han regulado el trabajo sexual y lo han incluido en el PIB, como es el caso de Inglaterra, donde además existen leyes para garantizar la protección de las trabajadoras sexuales. Países como Australia, Alemania, y Suiza, también han regulado este tipo de actividades con el fin de obtener mayor control e información sobre ellas.

Sin embargo, el caso Latinoamericano es diferente y esta ocupación no se encuentra regulada en la mayoría de los países. En México, Panamá, Cuba, El Salvador, Honduras, Costa Rica, Guatemala, Perú, Colombia, no se encuentra ni reglamentada ni prohibida, dejando vacíos legales que no dan cuenta ni reconocimiento

explícito a esta realidad. En el caso de Brasil, la prostitución no es ilegal, no obstante, está penado trabajar en burdeles, alquilar lugares para ejercer la profesión y explotar a menores de edad, situación similar a la que ocurre en Costa Rica y Paraguay. En un caso contrario a la tendencia regional, en Nicaragua es considerada como una actividad legal y se hacen planes e incentivan políticas de protección a las trabajadoras sexuales.

### **Situación del trabajo sexual en Colombia y Bogotá ¿información fiable?**

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El debate sobre la prostitución en Colombia no es reciente, pero resurge esta discusión ante la situación de emergencia causada por la crisis de la COVID-19 que agudiza el problema frente las medidas de confinamiento y aislamiento obligatorio implementadas en el país desde marzo de 2020, flexibilizadas parcialmente a partir de septiembre en la búsqueda de una reactivación económica. El problema tiene dos grandes implicaciones que están muy relacionadas y que se deben explicar para dimensionar su magnitud.

En primer lugar, en Colombia no existen registros del número de trabajadores sexuales, no hay un agregado o base de datos con la que se pueda conocer el dato exacto de estas personas o al menos una cifra aproximada. Revisando en la literatura sobre el tema, se han encontrado algunos estudios sobre la cantidad de mujeres dedicadas a la prostitución en ciudades principales, pero estos son insuficientes y advierten su imprecisión, pues no logran captar a toda la población. En su mayoría, los registros están para burdeles y establecimientos dedicados a esta actividad, omitiendo así servicios a domicilios, clandestinos o a través de medios virtuales; así pues, los registros existentes resultan insuficientes para conocer la totalidad de personas vinculadas a esta actividad.

En segundo lugar, al no existir registros fiables, estas personas no son incluidas en los análisis económicos y las decisiones que se toman a partir de estos. Por lo cual, este gremio no fue incluido en las medidas económicas y sociales tomadas por el gobierno nacional

y mandatarios locales para ayudar a solventar los estragos de la crisis y del confinamiento obligatorio, dejando a esta comunidad en condiciones mayores de vulnerabilidad a las que ya está sometida y, en muchos casos, obligadas a trabajar clandestinamente, exponiéndose así al contagio de COVID-19. Este punto debe ser analizado desde dos perspectivas que resultan muy importantes, una de ellas, las condiciones precarias que han sufrido las/los trabajadores sexuales y el abandono estatal que presentan y, la otra, el hecho de que ese mismo abandono social y la ausencia de acciones contundentes para asistirles afecta la economía, la igualdad y el desarrollo del país, puntos en los que se centrará este análisis.

Al exponer la importancia de la prostitución en la contabilidad, resalta el caso de Suiza, donde las trabajadoras sexuales deben registrarse ante las autoridades locales y pagar impuestos. En relación con lo anterior, Ala y Lapsley (2019) proponen un modelo de contabilización de la prostitución en el mundo neoliberal, el cual se enfoca en la estimación del ejercicio por el lado de la oferta.

$$OUT = NAP \times NCEPW \times ACPC$$

Dónde:

OUT = Ingresos por servicios sexuales vendidos.

NAP = Número de trabajadores sexuales activos.

NCEPW = Número de servicios por semana.

ACPC = Cargo promedio por cliente.

Ahora bien, los mismos autores del modelo afirman que este implica importantes supuestos subjetivos y estimaciones de proporciones casi heroicas. Para el caso colombiano, esta profesión es vista como un problema de salud pública, con cifras vagas, que oscilan entre 35 mil y 45 mil afectados<sup>2</sup> según informe de las Naciones Unidas y 9.744 trabajadores sexuales según censo realizado por la Policía Nacional. Además, los

precios de servicio no tienen tendencias claras, lo que genera una diversidad de cargos que va desde un dólar estadounidense hasta incluso mil veces esta cantidad; sin contar que, por ser un oficio clandestino, no se tiene ni la más mínima aproximación al número de servicios por semana.

Entonces, ¿es posible saber cuánto genera la prostitución en la economía colombiana? En el presente estudio, por medio de estimaciones, supuestos y aproximaciones matemáticas se buscará establecer, al menos, un primer acercamiento al aporte de esta práctica milenaria a la economía de la ciudad de Bogotá, siendo necesarias investigaciones futuras donde se profundice el estudio de esta problemática de forma más integral en la ciudad y en el país. Según la revista Semana (Semana, 2020), en el caso de mujeres, el oficio antes de la pandemia se caracterizaba por un precio promedio por servicio de COP 25.000 (aprox. 7 USD) y el número de servicios se podría estimar en un promedio de tres por día, teniendo en cuenta la misma fuente (aprox. 1.090 clientes en un año). Lo anterior genera la estimación de que una prostituta genera al año un promedio de 7.630 USD (como punto de comparación, el salario mínimo del sector formal en Colombia es de 3.680 USD aproximadamente).

Si este valor se multiplica por 2.758, cifra de personas que realizan actividades sexuales pagadas (ASP) en la ciudad, estimada desde la encuesta del Observatorio de Mujeres y Equidad de Género en el año 2018, se obtendría así un total de 21.043.540 USD al año (aprox. COP 78.682.006.495), lo cual se asemeja al 0,4% del presupuesto distrital para el año 2020 o al 1,1% de todo el recaudo tributario de la ciudad para 2019. Cabe destacar que la cifra puede ser superior, pero son datos que no se contabilizan de manera oficial, ni se tienen estadísticas de trabajadores sexuales con diferentes identidades de género.

Ahora bien, en este cálculo no se tiene en cuenta toda la participación que tiene la prostitución en el PIB de Bogotá, debido a que no se tuvo en cuenta los gastos incurridos por las trabajadoras en los lugares para

<sup>2</sup> Se hace referencia a las personas que ejercen de forma directa la prostitución.

prestar el servicio, condones, aditamentos, ropa y demás productos especializados para su ejercicio; por ende, su participación indirecta puede tener un impacto mayor en la economía de la ciudad.

Al analizar las consecuencias de la pandemia, Semana (Semana, 2020) muestra que el precio promedio se desplazó a COP 10.000 (aprox. 3 USD) y el número de servicios disminuyó a dos al mes. Para el cálculo de los ingresos por servicios sexuales vendidos durante la pandemia, se mantuvo como supuesto que el número de trabajadoras no disminuyó (2.758), aunque claramente muchas personas se verán obligadas a desplazarse a otra forma de obtener ingresos debido a su precaria situación actual. El cálculo daría como resultado que entre marzo y septiembre del presente año se produjeron 115.836 USD (aprox. COP 446.718.909) generando una disminución de 80% de los ingresos.

### **Consideraciones finales**

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Como se ha comentado, la prostitución es una realidad en muchos países, siendo al mismo tiempo un tema sensible en el contexto moral, ético y de principios de cada sociedad, y una situación que evidencia profundas desigualdades económicas y sociales. Es necesario promover liderazgos que aborden el problema de manera integral, contribuyan a una mayor comprensión y aporten a la construcción de propuestas que permitan su ejercicio en condiciones apropiadas, considerándolo como una actividad económica que genera empleo, ingresos y que impacta diversas variables macrocontables.

Desde los enfoques que privilegian la dignificación humana hasta las concepciones más capitalistas de negocios, este tema debe ser tratado y abordado desde el nivel nacional y gobiernos locales que reconozcan su relevancia y la necesidad de regulación que proteja la vida, la integridad, la seguridad, y disminuya la exclusión social y marginalización a la cual están expuestas las personas que se dedican a esta actividad, especialmente las mujeres, quienes representan una

gran mayoría en este campo.

Si bien la discusión sobre la prostitución no es un tema nuevo y requiere un estudio holístico, como se ha podido evidenciar en este breve trabajo, es un tema que se ha dejado a la deriva en la mayoría de los países latinoamericanos, los cuales mantienen el trabajo sexual en un estado “alegal” ignorando los problemas sociales que conlleva a ejercer esta profesión. Estas dificultades se agudizaron con la crisis causada por la COVID-19, en tanto las medidas estrictas de confinamiento y distanciamiento físico obligaron a los trabajadores sexuales a detener su actividad, como muchos otros sectores económicos, pero con el agravante de que no fueron tenidos en cuenta al momento de tomar decisiones y ser elegibles para ayudas gubernamentales, a pesar de la drástica reducción de sus ingresos y capacidad adquisitiva. *Se trata de un sector de la población enmudecido e invisible a la luz del resto de la sociedad.*

La principal contribución que se pretende en este documento es destacar una situación que ignora, enmudece y deja invisible a un sector de la población y que merece ser tenido en cuenta en las decisiones gubernamentales de impacto económico y social. El estudio presentado, con las limitaciones asociadas a la ausencia de datos fiables, proyecta el impacto económico de esta actividad solo para la ciudad de Bogotá, aunque es una actividad practicada a lo largo del todo el territorio colombiano. Es necesario ampliar el análisis a nivel de país, para evidenciar su participación respecto al PIB y otras variables de la contabilidad nacional, así como visibilizar la decadencia del sector durante la pandemia y la cantidad de recursos que fueron dejados de percibir por parte de las personas que se dedican a esta labor.

Dejar de percibir sus ya bajos ingresos casi por completo y no recibir atención con ayudas directas, anuló la capacidad adquisitiva de estas personas y profundizó sus limitaciones al momento de suplir sus necesidades básicas, lo que consecuentemente aumenta la gran desigualdad social que caracteriza al país.

Aunque este ha sido un pequeño análisis en términos de variables contables y económicas, se requiere profundizar la investigación, especialmente desde la parte social, en la cual se debe trabajar para lograr una mayor dignificación de estas personas y la eliminación de su marginalización, protegiendo sus derechos fundamentales en salud, pensión, riesgos de trabajo y, en general, su seguridad social y laboral.

Se sugiere que desde el sector gubernamental se generen políticas públicas que evidencien un mayor compromiso hacia esta labor, contar con censos y estadísticas más precisos, que promuevan una mejor comprensión de la situación de las personas dedicadas al trabajo sexual, sacándolas de su invisibilidad e informalidad. Esto permitiría un análisis más fiable de sus condiciones, características, vulnerabilidades de estas personas y sus grupos familiares, para así mejorar la toma de decisiones orientadas a su protección y a disminuir su fragilidad ante posibles situaciones repentinas, como lo ha sido la COVID-19.

Como posibilidades de investigación futura se propone avanzar en el estudio de las características y condiciones que conllevan a seleccionar el trabajo sexual como opción laboral, el estudio de políticas inclusivas adaptadas a la realidad colombiana para esta población y las formas de disminuir gradualmente el número de personas dedicadas a esta actividad y su vinculación a trabajo más dignos, en aquellos casos en los que la decisión obedezca a la falta de oportunidades en otros sectores de mayor estabilidad.

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Universal Basic Income Gathering in  
September of 2020, in Montreal

Submitted by: Laurence Dubuc  
Credit: Diamond Yao

# Maracá - Emergência Indígena

**AUTOR:**

APIB - Articulação dos Povos Indígenas do Brasil

**RESUMO EM PORTUGUÊS: MARACÁ - EMERGÊNCIA INDÍGENA**

A série “Maracá - Emergência Indígena” busca estimular a solidariedade global em atenção às consequências da COVID-19 entre povos indígenas brasileiros. O maracá é um símbolo marcante dos povos indígenas e está presente em rituais, sejam de luta, sejam de celebração. Diante da negligência do governo em garantir a proteção dos povos indígenas durante a pandemia, fizemos ressoar nossos maracás para que as vidas indígenas impactadas pelo coronavírus sejam lembradas e para chamar atenção da sociedade sobre o que está acontecendo conosco. Coordenada pela Articulação dos Povos Indígenas do Brasil (Apib) e transmitida ao vivo no Dia Internacional dos Povos Indígenas.

**ENGLISH ABSTRACT: MARACÁ - THIS IS AN EMERGENCY**

The series “Maraca - This is an emergency” seeks to stimulate global solidarity in attention to the consequences of COVID-19 among Brazilian indigenous peoples. The Maracá is a defining symbol of indigenous peoples and is present in rituals, whether of struggle or celebration. Because of the government’s negligence in guaranteeing the protection of indigenous peoples during the pandemic, we made our maracas resound so that indigenous lives impacted by the coronavirus are remembered and to call society’s attention to what is happening to us. Coordinated by the Articulation of Indigenous Peoples of Brazil (Apib) and broadcast live on the International Day of the Indigenous Peoples.



# Maracá - Emergência Indígena

## **Episódio 3: Ancestralidade**

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# Diverse voices on disability advocacy during the pandemic in the US

## AUTHOR:

Sarah M. Hart

## ENGLISH ABSTRACT: DIVERSE VOICES ON DISABILITY ADVOCACY DURING THE PANDEMIC IN THE US

Accounts of lived disability experiences are provided in this snapshot of a time when the Americans with Disability Act celebrated its 30th anniversary during the pandemic lockdown. This occasion cannot be overlooked, even within these chaotic times. In the US and globally, our ways of making sense of disability have for too long been shadowed by historical beliefs from times of isolation, segregation, and institutionalization. With raised awareness and advocacy comes inclusive changes, not only to physical structures, but to beliefs and social systems that can challenge ableism, and expand opportunities for all.

## RÉSUMÉ FRANÇAIS: DIVERSES VOIX SUR LA DÉFENSE DES PERSONNES HANDICAPÉES PENDANT LA PANDÉMIE AUX ÉTATS-UNIS

Des récits d'expériences vécues en matière d'handicap sont présentés dans cet instantané d'une époque où l'Americans with Disability Act a célébré son 30e anniversaire pendant le confinement de la pandémie. Cet événement ne peut pas être négligé, même en cette époque chaotique. Aux États-Unis et dans le monde entier, nos façons de donner un sens au handicap ont trop longtemps été assombries par des croyances historiques issues de périodes d'isolement, de ségrégation et d'institutionnalisation. La prise de conscience et la défense des droits entraînent des changements inclusifs, non seulement au niveau des structures physiques, mais aussi au niveau des croyances et des systèmes sociaux, qui peuvent remettre en question la discrimination fondée sur la capacité physique et élargir les opportunités pour tous.

## RESUMO EM PORTUGUÊS: DIVERSAS VOZES FALAM SOBRE A DEFESA DE PESSOAS PORTADORAS DE DEFICIÊNCIA DURANTE A PANDEMIA NOS ESTADOS UNIDOS

Os relatos de experiências vividas de deficiência são fornecidos neste instantâneo de uma época em que a Lei dos Americanos Portadores de Deficiência celebrou o seu 30º aniversário durante o encerramento pandémico. Esta ocasião não pode ser negligenciada, mesmo nestes tempos caóticos. Nos EUA e a nível global, as nossas formas de fazer sentido de deficiência foram por demasiado tempo influenciadas por crenças históricas formadas em tempos de isolamento, segregação, e institucionalização. Com uma maior consciencialização e advocacia vêm alterações inclusivas, não só nas estruturas físicas, mas também nas crenças e nos sistemas sociais que podem desafiar a discriminação contra pessoas incapacitadas, e ampliar oportunidades para todos.

## RESUMEN EN ESPAÑOL: VOCES DIVERSAS SOBRE LA DEFENSA DE LA DISCAPACIDAD DURANTE LA PANDEMIA EN LOS ESTADOS UNIDOS

Los relatos de las experiencias vividas de personas con discapacidad se ofrecen en este momento de una época en la que la Ley de Estadounidenses con Discapacidades celebró su 30 aniversario durante el cierre de la pandemia. Esta ocasión no puede pasarse por alto, aún en estos tiempos caóticos. Tanto en los Estados Unidos como en el resto del mundo, nuestras formas de dar sentido a la discapacidad han estado ensombrecidas durante demasiado tiempo por creencias históricas de épocas de aislamiento, segregación e institucionalización. Con la concienciación y la defensa de la discapacidad se producen cambios inclusivos, no sólo en las estructuras físicas, sino en las creencias y los sistemas sociales que pueden desafiar el capacitismo y ampliar las oportunidades para todos.



# Diverse voices on disability advocacy during the pandemic in the US

This letter is a snapshot on the topic of disability advocacy in the US during the time of the pandemic lockdown. I write this from my perspective as an academic working at the intersections of two interrelated fields, disability studies and special education. My research focuses on the transition into young adulthood for students with significant special needs. I am interested in finding ways to change the society students graduate into while also supporting their individual needs\* during this critical life stage. My faculty role is to prepare pre-service and in-service special education teachers.

During the pandemic, teacher candidates have experienced constant change. They have been pulled from their field experiences. Certification policies and requirements shift almost daily. With each rapid deviation, pre-service teachers quietly and hesitantly contemplate whether the future educational landscape will look anything like what they had previously trained for. From the perspectives of school students with disabilities, there exists a range of experiences. Some have had all or the majority of their support services closed. This has shuttered community access and brought about an upheaval in their routines with future plans uncertain. Other students have enjoyed remote education. Accommodations long cried out for, such as online distance learning, working at a truly individualized pace, and extended one-on-one contact time with teachers have overnight become obtainable.

Like all things related to COVID and the pandemic, it is hard to make sweeping statements or offer universally-applicable truths. My aim is therefore to focus on the current social context, the political climate, and the backdrop in which all these school changes are occurring. In the US and internationally, many have turned to the Black Lives Matter movement and activism

toward building power and bringing justice. In this spirit of raising awareness, community advocacy, empathy, and social change, I would like to add to the record for posterity that it was also during this time that the Americans with Disabilities Act, commonly referred to as the ADA, had its 30th anniversary.

On July 26, 1990, this civil rights law was signed. It promised so much; job applications, hiring, advancement, training, and accommodations in the workplace were all protected aspects of federal employment law (Title 1). All public entities were to be accessibly designed, for example, housing and public transportation (Title 2). Existing physical barriers needed to be removed and new buildings all made inclusive so that places of education, recreation, and public facilities could be accessible. This included the ability for service animals to be permitted access in the community as well as access to interpreters, captioning, large print, and other ways to access information in community places (Title 3). As a sign of the times when the policy was written, telecommunications were protected (Title 4), and alignment was also ensured to one of the oldest US policies for individuals with disabilities, Section 504 of the Rehabilitation Act (1973). These protections were afforded under federal law meaning that individuals were covered no matter where in the country they lived. President Bush called the ADA a “declaration of equality.” In an editorial, the New York Times wrote: “The act does more than enlarge the independence of disabled Americans. It enlarges civil rights and humanity, for all Americans” (1990).

The ADA has been in place for the entirety of my professional career. I have experienced the impacts of ADA on the role and processes of being a special educator in the US, and I now pass along my experiences to the university students I teach. Yet, as

someone who identifies as a white woman currently without a disability, I do not claim to know the lived experiences of disability, nor the personal impacts of this law. Furthermore, as a researcher, I know that personal perspectives often get missed despite their importance and need to be heard. Therefore, this letter serves as an access point and summary of other people's accounts. A snapshot of a time that calls for an imperative response so that disability advocacy gets brought to the fore, and not only heard but listened to. To achieve this, I blend the diverse voices from backgrounds of research, advocacy, and media to present cases that capture personal priorities and imperative issues.

[Crip\\* Camp](#) began as a documentary film. The story progressed from Camp Jened, in the Catskills of New York, all the way to the hotbed of advocacy in the US, Berkeley, California. Using the film as a platform, a "disability revolution" began to amplify disability rights and justice through stories that raise awareness of peoples' experiences. During the pandemic, the camp went online with a syllabus covering a range of topics including an examination and celebration of ADA that was led by grassroots advocates and activists.

[Disability Visibility Project](#) is an online community focused on ways to create, share, and amplify disability in media and culture. They record disability experiences through StoryCorps, archived in the Library of Congress, as well as through podcasts and social media platforms. The project partners with other political movements such as #CripTheVote (with the Presidential election being another central event in the US at this moment in time). #ADA30inColor is a series of original essays on the past, present, and future of disability rights and justice by BIPOC (Black, Indigenous, People of Color) writers with disabilities.

The New York Times ran a series titled, [The ADA at 30: Beyond the Law's Promise](#). Submissions explored what it means to live with a disability in America with specific connections to the history of the ADA and the wider disability rights movement.

The 30th anniversary of this key piece of civil rights law is important to acknowledge, especially as it may have otherwise gone unnoticed by many. The pandemic presents novel issues related to the ADA. Consider the use of face coverings as one example that pushes the boundaries of vulnerability\* and accommodations. Some individuals with chronic breathing conditions or respiratory disabilities may not be able to wear face coverings because of impaired breathing. People with stress or anxiety conditions may feel terrified when their or others' faces are obscured. Some people with autism are sensitive to touch and texture and therefore experience a sensory overload from covering the nose and mouth with material. Others may experience restricted communication from an inability to lip read due to the lack of wearing see-through masks. In all, individuals with disabilities have experienced disproportional social, civil, and economic concerns. Their lives are literally on the line as they are more likely to contract COVID, and experience discrimination by having treatments withheld due to pre-existing disabilities. There have been issues of fair housing rights, voter suppression, and interruptions or complete removal of support services. These concerns are in addition to the already well-known fact that too many of the places and spaces of society remain physically inaccessible. Social, physical, and health markers are tangible ways to assess the progress made during the time since the ADA. By these measures, society has improved, yet it is clear there is still a long way to go.

One final consideration impacts the entire world community, not just the US, yet it remains more challenging to identify and measure. The pandemic has shown the futility of 'othering' those with disabilities. During a time when any one of us or those close to us can move into a state of vulnerability and dependency, we have been provided with a novel grasp of our own fragility. With this emergent understanding, more must be done to change cultural preconceptions, societal assumptions, attitudes, and prejudices – filters that we take into our social encounters. Our ways of making sense of disability have for too long remained impacted by long-held times of isolation, segregation, and

institutionalization. A (counter) account of disability has begun to emerge.

Disability is a critical aspect of diversity\*. It is part of the intersectional mix of one's identity, and should be held with confidence, self-respect, and pride. The lived experiences of disability presented in this paper are illustrations of strength, determination, and advocacy. The pandemic has become a time for shaking our assumptions and expanding our capability to listen (in all, non-ableist forms and meanings of the word). From this time, new opportunities will arise. Theories\*, practices, and possibilities will broaden in the US and globally.

\* Multiple conceptual models for defining disability are presented in this paper; medical, social, diversity, and advocacy, to name a few. The medical model addresses individual needs and plans for remediation, whereas the social model seeks to foster inclusivity by addressing the ways society can be 'disabling' by design. Diversity models draw attention to the inherent heterogeneity of disability (i.e., intellectual, behavioral, sensory, physical, etc.), and celebrates disability's contribution to one's intersectional identity. Crip theory is an example of an advocacy model that reclaims, with pride, what is often considered a derogatory term. None of these models are universally accepted nor applicable in all situations, and therefore need to be contextually considered and oftentimes combined.

# Las voces de una nueva realidad

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**RESUMEN EN ESPAÑOL: LAS VOCES DE UNA NUEVA REALIDAD**

Esta propuesta es una experiencia colectiva que pretende re-imaginar el presente e imaginar el futuro después de una experiencia que cambió la normalidad de la humanidad, a través de una narración metafórica que busca brindar posibilidades para imaginar el espacio, el paisaje y la existencia del narrador en un contexto diferente. La cual pretende plantear un escenario sonoro que involucre a la audiencia y que le permita sentirse identificada por la experiencia y lo que se escucha de ella.

Se materializa en un ejercicio sonoro planteado a partir de dos momentos metodológicos: El primero sobre la cuestión del aislamiento, que implicó enfrentarse a una serie de prácticas a las cuales no se estaba acostumbrado y que permitió reflexionar sobre el uso de las tecnologías de la información y la comunicación en pro de la construcción o materialización de un resultado del trabajo conceptual y creativo realizado frente a la temática de la narración y el storytelling en la construcción de un ejercicio transmedia. La segunda cuestión, enfrentó la construcción colectiva, enfocada a la creación del relato, la narrativa y el tono sonoro con que se debía desarrollar el producto, con el fin de definir el alcance y tipo de producción que se debía desarrollar.

De esta manera y como resultado se obtiene un ejercicio reflexivo que aborda ciertos índices sobre el presente de manera metafórica y en un tono de ciencia ficción, con un enfoque en un futuro posible, con la intención de compartir una voz que narre este futuro posible y que pretenda mostrar la posibilidad de afrontar las dificultades a las que se puede enfrentar no solo una persona, sino toda la especie humana, contextualizada un poco dentro de los cañones narrativos tradicionales que aborda la ciencia ficción.

Colectivo conformado por estudiantes y docentes en diseño gráfico y comunicación social, que además de experiencia académica y de docencia, cuenta con experiencia en procesos de investigación, procesos de producción y como consultores en desarrollo de narrativas y procesos transmediales e hipermediales.







# Of viruses and men: the dangerous pandemic in the social sciences

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**AUTHORS:**

Koray Caliskan,  
Donald MacKenzie

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**ENGLISH ABSTRACT: OF VIRUSES AND MEN: THE DANGEROUS PANDEMIC IN THE SOCIAL SCIENCES**

This 'graffito,' whose title echoes Steinbeck's, *Of Mice and Men* (New York: Modern, 1937), was written during lockdown, mainly by Çalişkan. It addresses the insufficient attention paid by the traditional social sciences to nonhuman entities.



# Of viruses and men: the dangerous pandemic in the social sciences

This 'graffito,' whose title echoes Steinbeck's, *Of Mice and Men* (1937), was written during lockdown, mainly by Çalişkan, with (in the background) the ceaseless wail of ambulance sirens echoing around Brooklyn's Park Slope. It is a document of that time (it was published by [Eurozine](#) on 15 April 2020), and so we leave it unaltered, except to add this little note: had we known of it (we thank Alice Bamford for pointing us to it), we would have inserted a reference to a prescient article by Rob Wallace and Rodrick Wallace, '[Agri-Economics and Epidemiology in West Africa](#),' *New Left Review* (2016). It is too easy to think of 'nonhumans' such as viruses as impacting human society 'from the outside,' so to speak. As Wallace and Wallace elegantly demonstrate, we alter micro-organisms as much as they alter us:

For most of its history ... *Vibrio cholerae* lived off plankton in the Ganges delta. It was only after significant layers of the population had switched to an urban, sedentary lifestyle, and later had become increasingly integrated by nineteenth-century trade and transport systems, that the cholera bacterium evolved an explosive, human-specific ecotype.

*Vibrio cholerae* killed tens of millions of humans. Many such micro-organisms have coexisted with humans for millenia, controlled by what Wallace and Wallace call 'the rough-and-tumble of environmental stochasticity.' If we continue to simplify their environments, cutting down biologically diverse forests and replacing them with monocultures, we cannot expect SARS-CoV-2 to be unique.

Koray Çalişkan and Donald MacKenzie

We currently face a global health crisis without seeing yet another that has left us unprepared – an eclipsed vision in the social sciences. Sociology and economics textbooks apparently disagree on almost everything except the virus, on which they are silent. So far, they have not acknowledged the power of pathogens. The Left and the Right might ordinarily disagree on everything; whereas the former thinks that society precedes the individual, the latter believes that the individual precedes everything. Yet coronavirus unites them in their failure to locate its 'invisible hands'.

These hands are small. Take a piece of rice and shrink it down 20,000 times – that's the size of one coronavirus particle or virion. They have hand-like spikes on their surface, hence, corona, the Latin for 'crown'. If you brought all the existing coronaviruses together, they would not fill a lorry. Yet their effect is enormous.

The US has had to earmark ten per cent of its GDP to fight the virus over the next few months, at a time when unemployment is growing faster than during the Great Depression. When stock exchange prices went into free fall, the markets were not left to regulate themselves. Capitalists have had to suddenly embrace socialist measures – the massive expansion of state activity and de facto nationalization of key industries are actions long associated with their critics. In an unprecedented move, the IMF has refused to call such an event a crisis and instead is terming it a war.

However, the virus's social impact has been felt most sharply. The majority of schools and universities have been closed. For the first time in history, more than one billion people cannot leave their homes, one third of humanity is under some form of lockdown and more than 1.5 million infected are at risk of losing their lives. Thousands of ambulances carry tens of thousands of

people from their homes to hospitals and some of them will not make it back.

The virus' political impact has come as no surprise. As people either stay at home or in hospital, democracies have begun to crumble. British politicians have enacted emergency legislation that gives its authorities the power to detain individuals without a court order. The US government has reduced the legal rights of asylum-seekers. Hungary's leader [has been granted](#) unlimited power to indefinitely rule by decree (Kinga Papp, 2020). The Israeli government is now tracking its citizens through digital surveillance. China's response to the virus combines [the latest digital technology](#) with the one-party state's all-pervasive approach to govern the movements of more than a billion people in great detail (Kühnreich, 2018).

Much of the world has been turned into a global panopticon; Michel Foucault must be grinning in his grave.

### **How to explain this catastrophe?**

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In [The Pandemic is a Portal](#) published by the Financial Times, Arundhati Roy asks: 'What is this thing that has happened to us?' (2020). We may not know what it is, but we do know why we don't know. Everyone thinks of the virus as the cause, but few social science textbooks have ever mentioned a virus. In placing singular actors (the economist's individual) or collective ones (the sociologist's class or other collectivities) at the centre of all explanations, the social sciences have refused to consider other actors – small or large, organized or anarchic, numerous or unprecedentedly powerful. They can keep everyone home, crush economies, forge dictatorships and kill in greater numbers than the many wars where people kill each other – actors such as this virus.

We social scientists have failed to see how viruses and people are related. Anything non-human escapes our vision; we filter it out. Such gross negligence makes it impossible for us to prepare for non-human actors with which we live and that act like us.

Viruses and people have many similarities. Much as humans do with the Earth, coronavirus damages the host in which it lives. Of course, neither humans nor viruses intend such destruction. A virus that quickly kills all of its hosts will die out. Both humans and viruses live and exist. From then on, things just happen. Economists call the effect of what 'happens' when we 'only live' an 'externality' and, therefore, factor it out. The virus kills us; we kill the Earth. The virus 'sees' us; we do not see it.

At a time when we face the first truly global social experiment, the social sciences' lens is clouded. As we cover our faces with respiratory masks to protect our bodies, we also figuratively cover our eyes with social sciences incapable of seeing the virus. Focusing only on human actors and discussing whatever happened, is happening and will happen only with reference to humans, is now obsolete. The virus has killed this perspective too. So how are we going to upgrade the social sciences and imagine a Version 2.0? This is a key question because the social sciences are the only framework we have at our disposal for studying the condition of possibility for all sciences.

Nevertheless, there is good news. Many scholars in fields such as archaeology, history, geography, epidemiology, and the social studies of science and technology have been taking full note of 'non-humans' such as machines and viruses in their research. Over the past few weeks, many scholars have likely pulled dusty copies of William McNeill's *Plagues and Peoples* (1976), off their bookshelves. But research on how humans and non-humans interact has frequently been marginalized in social sciences. Academics often seek to carve out distinctive disciplinary space, which they can call their own and then implicitly define it as a sphere of interaction among humans. The pioneering work of social theorists such as Bruno Latour and Michel Callon, who have demonstrated the need to fully include non-human actors in our analysis of societies and economies, will therefore be particularly valuable in years to come.

After this pandemic is over – if we survive – we need to rewrite every social science book. We need to stop ignoring how humans and non-humans interact. Among all of the things that humans are, we are the hosts of viruses. The Earth is not a passive stage on which we act out the theatre of human interaction but is – in the fullest sense – our host. We need to incorporate planetary considerations into our economic calculations. We need to see that actors such as bodily hosts, online platforms, cars, computers and phones do things to us, the virus and the planet. We need to acknowledge this, not only for the sake of science but also so that we stop acting like a virus and begin surviving as a species.

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I had to make something – Maple turned bowl (by me), on a Colombian shawl

Submitted by: Greg Stoner  
Credit: Greg Stoner