



This is a repository copy of *West Meets East and East meets West: Gender Research as a Cultural Encounter in Accounting*.

White Rose Research Online URL for this paper:
<http://eprints.whiterose.ac.uk/99756/>

Version: Accepted Version

Article:

Komori, N. (2016) West Meets East and East meets West: Gender Research as a Cultural Encounter in Accounting. *Advances in Public Interest Accounting*, 19. pp. 57-87. ISSN 1041-7060

<https://doi.org/10.1108/S1041-706020160000019004>

Reuse

Items deposited in White Rose Research Online are protected by copyright, with all rights reserved unless indicated otherwise. They may be downloaded and/or printed for private study, or other acts as permitted by national copyright laws. The publisher or other rights holders may allow further reproduction and re-use of the full text version. This is indicated by the licence information on the White Rose Research Online record for the item.

Takedown

If you consider content in White Rose Research Online to be in breach of UK law, please notify us by emailing eprints@whiterose.ac.uk including the URL of the record and the reason for the withdrawal request.



eprints@whiterose.ac.uk
<https://eprints.whiterose.ac.uk/>

Submission for *Advances in Public Interest Accounting*
Special Issue on “Accounting in Conflict: Globalization, Gender, Race and Class”

West meets East and East meets West: Gender Research as a Cultural Encounter in Accounting

Dr Naoko Komori

Sheffield University Management School

n.komori@sheffield.ac.uk

Acknowledgement: The author would like to thank the valuable comments received from Dr Anton Lewis and the anonymous reviewer.

West meets East and East meets West: Gender Research as a Cultural Encounter in Accounting

Naoko Komori (Sheffield University Management School)

Abstract

Globalisation has brought about migration and the transnational movement of people from different backgrounds, cultures, ethnicities, using different languages, and has thereby facilitated intercultural interaction and re-interpretation of lived experiences. Gender research in accounting is also influenced by globalization, which has created a platform where different cultures can meet and interact, and where knowledge can be synthesized from the work of authors from various different countries. Building on my own research experiences and its outcomes, this study examines the globalisation of gender research in accounting by tracing the development of research on the relationship between Japanese women and accounting. The experiences of Japan highlight that knowledge in accounting, including gender-in-accounting studies, historically flows from West to East. The language, concepts and framework in existing Western-led accounting studies translate and visualise the history and phenomena in a Japanese context to be shared within the international accounting arena.

This study demonstrates that this process provides a body of interesting evidence from Japanese contexts in the fields of history, household accounting and professionalization. Accounting played an enabling role for women in Japan, while positioning women to act as catalysts for social change. Questions arise regarding the potential for such findings (from the East) to flow to the West and be accorded equal status to Western-led accounting research. The study concludes by discussing, in terms of achieving sustainable and innovative knowledge creation in accounting, the importance of herstory in understanding local culture and its integration into 'global' academic research.

Introduction

...*most* individuals are relatively unaware of their own values, beliefs, and attitudes. Transitional experiences, in which the individual moves from one environment or experience to another, tend to bring cultural predispositions into perception and conflict. (Adler, 1975, p. 14)

...*the* real job is not to understand foreign culture but to understand our own (Hall, 1959, p.29).

The movement of capital, migration of people and interchange of diverse ideas and products all accelerate the pace of globalization; at the same time, globalisation is accelerating the dissemination of knowledge worldwide. As the world shrinks, physical distance has less meaning, and information and knowledge emanating from one side of the world can quickly and easily be diffused and shared with the other side of the world. At the same time, globalization can create a culture shock: a sense of conflict, frustration and miscommunication when cultures meet. The roots of culture shock were initially explored by Edward T. Hall, a cultural anthropologist, in his compelling work *The Silent Language*. This book was required reading in the 1960s and 1970s among American Peace Corps volunteers who drew on its insights to make sense of their experiences in their encounters with local cultures. One of the innovative approaches applied in his work is that instead of focusing on a single culture, or making cross-cultural comparisons, he emphasized understanding interactions between people from different cultures (Leeds-Hurwitz, 1990).

Since the 1990s, the field of gender research in accounting has developed significantly, encompassing a wide range of issues and perspectives and exploring women's experiences in different social and national contexts. Although it cannot be denied that studies in this area are still dominantly shaped by Anglo-Saxon-led Western perspectives which reflect and are built on women's experiences in the Western socio-historical context, questions regarding this imbalance in gender research in accounting have started to be raised by Western researchers themselves (see Walker, 2008; Carnegie and Napier, 2002)¹.

Moreover, globalisation has also been a driving force in reshaping the academic environment in accounting and offering fresh opportunities for studying gender and accounting. Not only do overseas students now account for a large proportion of the student cohort in many UK universities, but academic staff are also being recruited from around the world. This is increasingly enhancing the opportunities for stories of gender and accounting, within a local non-Western socio-cultural context in diverse non-Western countries, to be explored, translated and shared within the international accounting academic arena (Komori, 2015). This study examines such processes by tracing the development of the studies of Japanese women and accounting. This is an accounting field that I have spent more than 15 years researching, during which time I have encountered two different cultures and reflected on my

¹ In this paper, Anglo-Saxon means the UK, North America including the USA and Canada, Australia and New Zealand where the accounting professions are well-established.

own life experiences. Thus this paper draws on reflection on how studies of Japanese women and accounting have developed since I started to research Japanese women and accounting, and what I have learned in this process.

My interest in accounting research was first aroused through my study of interdisciplinary perspectives in accounting research as a postgraduate student at Kobe University. Having decided to focus on studying the social aspects of accounting practice, I chose gender and accounting as the topic of my doctoral thesis, since I felt that this would enable me to reflect my own life and position within Japanese society. However, there is no precedent in this area of research, and studying gender and accounting in a Japanese context requires me to employ a Western framework in order to understand about the experiences of Japanese women. This is partly related to the fact that the concepts of gender and the feminism movement are not indigenous ideas but have developed only since the modernization period (Komori, 2007). The inherent gap between Japanese women's lives in their own socio-cultural setting and the Western theoretical framework means that this research process is an encounter between two different cultural perspectives from the East and West, sometimes colliding, and sometimes deviating, but consequently leading to the production of innovative knowledge that crosses and connects both East and West. This study reflects on the emergence and development of gender research in accounting in a Japanese context as part of the above process. The study highlights how gender research in accounting itself serves as an arena in which different perspectives from diverse cultural contexts meet and merge to develop accounting research on a global scale. Such findings help us to think more seriously about the nature of knowledge and its creation process in the international accounting academic arena.

First, the chapter discusses how studies of gender and accounting have developed, led by the Western framework. It will then consider ways in which the Western-led gender research in accounting has started to interact with the East, drawing on a reflective account of my own experiences. The next section discusses the reasons why the study, from a Japanese context, could serve as an interesting and important piece of research. After reviewing the history of the auditing and accounting profession in Japan and its contextual background, the study then examines the perspective of women and accounting, developed from a Japanese socio-cultural context. It concludes by discussing how, for sustainable innovative creation of knowledge in accounting, herstory plays an important role in understanding local culture within 'global' academic research.

2. Beyond Western Convergence? : Development in Gender Research in Accounting

Within accounting research in the West, the importance of the gender perspective to studies of accounting's social role is now established, with the last two decades having witnessed significant development in gender research in accounting. A number of accounting academic journals have included special issues related to gender and accounting. A section on the topic appeared in *Accounting, Organisations and Society (AOS)* in 1987 that reflected on the intellectual development of accounting itself by claiming that instead of accepting accounting's technical rationalities without question, researchers were expected to analyze "the wider economic, organizational, social and even political rationalities with which the organizational practice of the craft can be seen as being associated" (Hopwood, 1987, p. 65). This perspective was pursued further in special issues in *AOS* and *Accounting Auditing and Accountability Journal (AAAJ)*, in 1992. *AAAJ*'s special issue of "Fe[men]ists' Account" examined the significance of gender and feminist literature in an accounting context. By referring to various feminist theories, studies in this issue shed light on the theoretical and epistemological issues significant for understanding women's oppression in accounting, while providing an effective angle to challenge meaning as well as organizational and social values and modes of operation shaped by accounting (see for example, Cooper, 1992). A special section of *AOS* had a clearer focus on the historical contribution of gender perspectives. In this section, by contextualizing the history of women accounting professionals in feminist theories, Lehman (1992) highlighted the significance of herstory in accounting, challenging the domination of male perspectives in accounting history and drawing attention to the importance of rewriting women's history to enhance our understanding of the institutions and practices of accounting. *Critical Perspectives on Accounting (CPA)* also covered gender in 1998, publishing, for example, studies challenging the nature of the assumed values implicated in accounting and its practice (see Broadbent, 1998). Gender perspectives are also discussed in most recent *CPA* special issue "Equality, Diversity and Inclusion in Accounting" in 2016.

Increasingly, studies have used oral evidence and archival data to illuminate discriminatory practices in accounting firms in the US and UK, and the historical experiences of women fighting against gender obstacles as well as issues related to race and ethnicity (Lehman, 1992; Spruill and Wooton, 1995; Hammond and Streeter, 1994). Studies have tended to shift their focus from exploring male domination faced by women towards identifying the processes that produce and reproduce social inequality related to women by addressing the

effect of male stereotypes, values and expectations, and career development patterns based on male norms (Ciancanelli et al., 1990; Maupin and Lehman, 1994; Hull and Umansky, 1997; Barker and Monks, 1998).

While most of these studies have revealed the male dominated structure mainly in the organisational setting at work, some researchers stressed the need to broaden gender issues beyond the workplace and to locate gender issues at the centre of understanding the process of professionalization of accounting (Roberts and Coutts, 1992; Kirkham and Loft, 1993). Informed by studies of professionalization (see, for example, Witz, 1992), the research highlights how gender has been used by the accounting profession to construct and maintain its power and knowledge base. According to Walker (2008), increasing studies of women in the accounting profession outside Anglo-Saxon contexts argue that professionalization projects are not only concerned with gender, but also with race, class, ethnicity and the socio-cultural context in which women and their accounting work are located (see for example, Aniseette 2006; Carrera et al., 2001; Dambrin and Lambert, 2008; Komori, 2008a). The theme of accounting's involvement in racial and ethnic phenomena is reflected in the special issue "International Perspectives on Race and Gender in Accounting's Past" in *Accounting History* in 2007.

One of the significant studies by accounting historians of the gender process involves accounting beyond the profession. Studies have highlighted women's involvement in bookkeeping in various contexts and its relationship with the feminization of accounting (Walker, 2006; 2003; Kirkham and Loft, 2001; Czarniawska, 2008) and the career history of a woman setting up her own accounting practice (Jeacle, 2011). More emphasis has been placed on women's engagement with accounting within the private domain of the household (Walker, 1998; 2003; Walker and Carnegie, 2007; Komori, 2007; 2012b). In the UK and Australia they reveal that the everyday practice of household accounting historically has helped to perpetuate the patriarchal social structure.

Walker (2008) has noted that the increasing emphasis on poststructuralist histories of women and accounting has revealed the masculine construction of accounting. However, he introduces some literary works which have identified a feminized narrative of accountancy and finds that some literature suggests temporary change in the gendering of accounting prescriptions and accounting's potential for a liberating form of articulation (Walker, 2008, pp. 589-590). Different facets of accounting suggested by these works sit well with calls made by a number of accounting researchers. Recent developments in accounting challenge

the notion and preconception in gender studies in accounting by moving beyond the “comfort zone” of the time and place that were the focus of historical enquires in accounting (Kirkham and Loft, 2001; Annisette, 2006; Walker, 2006; Jeacle, 2011; Young, 2015).

These studies help illuminate the links between accounting and the broader social, historical and political context within which it is located. It must be noted, however, that there is still a general tendency for gender studies in accounting to be dominated by Anglo-Saxon-led Western perspectives and arguments developed from the Western context. The question remains as to whether the knowledge exchanges facilitated by globalisation can potentially help address such geographical imbalances in studies in this area, which can affect the nature of the knowledge itself.

3. Connecting East and West: Entering the Field of Gender and Accounting

Globalisation has influenced not only accounting practice but also accounting academia. In the current process of globalization, a neoliberal philosophy has been inculcated, thereby helping to transform the nature of higher education (Parker, 2011; Humphrey and Gendron, 2015; Komori, 2015; Tourish and Willmott 2015). At the same time, however, globalisation has reduced restrictions on movement, while technological advances have rendered global transportation increasingly affordable. Increasing cross-border, cross-national movement has also accelerated migration and the transnational movement of people. As people from different backgrounds, culture, ethnicity and language interact, their identities may also be reshaped. One significant effect of globalisation can be seen in changes in the ways people perceive their social situatedness, cultural contexts and re-interpret their experiences. This is particularly important regarding the integration of knowledge concerning the relationship between Japanese women and accounting into Western-led research.

Since the end of the nineteenth century, Japan has imported modern technologies from other capitalist countries to ‘catch up’ with the west and reinvent itself as a modern, industrial nation. Modern accounting was one such import (Yamaji, 2012). Starting from the western double-entry bookkeeping system introduced in 1873, accounting knowledge has been imported from the UK, Germany and the US, and has shaped the foundation of accounting knowledge in Japan. With Western knowledge as its basis, a number of the concepts associated with accounting in Japan cannot be literally translated into English. Some concepts

have still not been articulated in the Japanese context, since they represent notions developed in the Western context. Gender is one such notion that is yet to be established as a research stream within Japanese accounting academia. One can find its root in the development of feminism in Japan. Western feminist thought imported from the late twentieth century by intellectuals was a response to the state's modernization project; it has taken time for the concept of gender to take its root more widely in a Japanese society (Mackie, 2003; Komori, 2007).

My interest in accounting research began when I learned about interdisciplinary perspectives in accounting research as a postgraduate student in Kobe University in Japan. Since the onset of modernisation, the best route to an 'elite' academic career in Japan has been to introduce Western ideas and technology in research. In accounting, this has generally meant focusing on US-led, market-based research; a number of my colleagues in Japan were keen to acquire the knowledge and skills needed to follow the finance-based accounting research published in North American-led accounting journals. Although acknowledging the importance of this trend, I could not agree with many of the assumptions made by neoclassical economic theory on which these studies are based, such as the assumption that human beings are rational utility maximisers or the concept of dualism (see Reiter, 1994). To me they appeared too different from my experiences in everyday life in Japan, where I have observed the methods people employ to resolve the ambiguity they face.

My childhood experience of living in the US also influenced my thinking. Although I initially knew little English, I found my time there very valuable; I remember that I felt freer to express myself. This was a different experience from Japan, where the non-verbal pressure to follow group dynamics can repress one's own thought. Having developed awareness of the ways in which cultural differences impact people's attitudes and mindsets, I became more interested in exploring how society, culture and people at different times and in different places have helped to shape and have been shaped by accounting craft. Cross-cultural experiences in my youth also helped to direct my interest towards the relationship between gender and accounting (Komori, 2008b). It is difficult to completely separate knowledge from its cultural background and, in some ways, cultural background can have a greater impact on the lives of women.

However, choosing gender as my research subject had the unexpected consequence of causing some colleagues to call me 'Miss Gender'. This was reflective of a Japanese 'Anglo-

expression' referring to someone who seems to be overly accepting of Western culture and disrespectful of Japanese culture. The reactions from both male and female colleagues in Japan made me see that the choice of which areas of Western knowledge to import into Japan is determined not only by academic relevance but also by what is deemed 'relevant' by the academic community. I started to realise that, if I wanted to pursue this field, it would be important to build my research career in the West. Eventually, I started my PhD course in Sheffield and, during this process, I conducted fieldwork in Japan which included oral history interviews with 65 female accounting professionals.

As the fieldwork progressed, I discovered that awareness of gender developed earlier in the accounting profession than in academia. Western knowledge of women and accounting has already been translated in Japan by female accounting professionals.

The Japanese Association of Women Accounting Professionals was instrumental in my gaining access to interviewees for my research. The association was founded in 1987 (in association with the JICPA, Kinki district) by Keiko Matsuura, the third woman to enter the accounting profession in Japan with the aim of enhancing gender equality and encouraging women's participation in the profession². As part of their activities, the association translated *Women in the Accounting Profession*, written by Westcott and Seilor (1986), to learn from the experiences of female accounting professionals. Their next project was to create a Japanese version of the work by Westcott and Seilor (1986), publishing a booklet called *The Development of Women Accounting Professionals in Japan*, which includes brief autobiographies of 40 women accounting professionals who entered the profession between 1950 and 1997. My work on gender and accounting was closely built around the collaboration with this association and female accounting professionals themselves. This process made me aware that the researcher is not just an independent observer, but also has an important role in shaping "what we take reality to be (Shearer, 2002, p.545, cited by Lehmann, 2005. P. 682)" and re-creating the world to provide "the unlimited possibilities of alternatives (ibid., p. 685)".

² As found in the entry routes for some women in early times, Keiko Matsuura entered the accounting profession after becoming a tax accountant in Osaka. Born in pre-war period, she started her career as a dressmaker prior to this. She served as a senior partner of Century audit firms, one of the Big Eight audit firms in Japan. She is the recipient of the Order of the Precious Crown for her contribution to the development of the accounting profession in Japan.

4. From the Far East: the relationship between Japanese women and accounting as an interesting research site

A brief review of the proportion of women in the higher echelons of society conveys the general picture that Japanese society is masculine-orientated. Only 9% of senior positions are held by women, the lowest of the world's 24 economies, and little changed from 10 years ago (Scott, 2014). However, it is too simplistic to conclude that the position of Japanese women in society is inferior to that of women in the West when adopting criteria developed in Anglo-Saxon contexts. Such perspectives can also limit the opportunity to broaden our understanding of gender and accounting in an unfamiliar non-Anglo-Saxon context.

First, the different nature of Japanese culture and the ways in which Japanese society is structured can reveal dimensions of gender and accounting that are not necessarily easily observed in the Anglo-Saxon context. In contrast to these countries, cultural emphasis in Japan is often associated with the Eastern viewpoint which involves interrelatedness at the centre of thinking. In addition, the private-public divide in society is not as clear-cut as it is generally assumed to be in the West. It is therefore questionable to blindly assume dichotomous gender hierarchy comprising "the male dominated public domain and the private, domestic world of women" (Walker, 2008, p.593) in a Japanese context. The concepts which construct our notions of "home and work" and "private and public" vary across history and in different contexts (Kirkham and Loft, 2001). Researchers have highlighted the importance of defining these concepts in each social and historical context in Japan and how "the gendered division of social space" (Walker, 2008, p.593) influences the ways in which the relationship between women and accounting is constructed.

In fact, in contrast to the relatively weak position of the accounting profession in Japan, historically women in Japan have played a strong social role through their association with household accounting. A simple statistical overview confirms this point. Household budgeting in Japan is predominantly managed by housewives: in the mid-1970s, 97% of urban housewives and 66% of rural housewives managed the household budget (Robins-Mowry, 1983, p.127).

The significant role played by Japanese housewives in accounting is reflected in their everyday lives in Japan. For example, my mother kept books of accounts from a young age, which later became household accounting books. She collected the receipts from my father's

everyday spending, and recorded these in her books, balancing them with the amounts of income he gave to her every month. Her reference was *Fujin no Tomo*, a women's magazine which has published household accounting features since its establishment in 1902. She often enjoyed reading its special issues and learning from other household accounting practices featured within the special issue. Our entire family, including my father, was completely reliant on her regarding issues of family finance. The power wielded by housewives through their household accounting practices and financial management has commonly been observed in Japanese society in general, and they are referred to as the "ministry of finance", credited with making a significant contribution to the high levels of saving in Japan. Previous studies generally argue that accounting reinforces the superiority of the male domain of work (production) over the female domain of home (consumption) (see for example, Llewellyn and Walker, 2000). However, in light of the above, it would be too simplistic to apply such an argument to the Japanese context. By understanding ways in which Japanese society is constructed and the role played by the household in respective periods help us rediscover the significance of household accounting within its historical context and the impact it has had on women's lives in Japan.

Secondly, the relationship between women and accounting highlights the complexity of the changes that globalisation is imposing on the relationship between society and the accounting profession.

Post-war Japan has witnessed increasing numbers of women dissatisfied with their position and role within the household and who seek lives outside their traditional gender roles. The accounting profession is one of the professions that women have entered in order to build an independent life outside the household. An increasing number of women in Japan have come into the accounting profession, to the point where they constituted 20% of all entrants in 2008. This trend is also evident in the legal profession, where women constitute approximately 23 % of all newly qualified lawyers.

The increase of women in the accounting profession relates to their position in Japanese society. Implanted in the post-war period, the auditing and accounting profession is relatively small in size and limited in its role compared to its Anglo-Saxon counterparts. Such a position, however, offers a valuable way for women to enter the male-dominated public arena in Japan. The extraneous nature of the profession and its relatively new position in the business network make it relatively accessible for women compared to male-

dominated corporations. The profession's rigorous entry process counteracts the entrance barriers put up by male-dominated organisations and offers equivalent qualification and status to male practitioners. In particular, the profession's emphasis on individual skill provides scope for women to develop a career based on their personal nature and talent. The organisational nature of audit firms in Japan is not strongly influenced by the male cultural underpinnings that prevail in Japanese companies, and therefore women find it easier to advance in audit firms. For these reasons, increasing numbers of women are entering the accounting profession, at a growth rate far exceeding men.

The gender process in accounting is clearly linked to social changes in Japan. The increase in the number of women in the accounting profession has brought about significant change, not only in the profession but in gender roles in Japanese society. A considerably low proportion of women in managerial positions means that the majority continue to play the same role in corporate society, being expected to leave work to have children after marriage (Kimoto, 2002). However, the nature of work in the accounting profession allows women the flexibility to design an independent life and career that differ from the traditional life course.

From the point of view of the accounting profession, however, having to accommodate more women can create a dilemma. Applying similar perspectives adopted in previous studies in the UK, claiming that gender has been strategically employed by the accounting profession to maintain its social power and status (Kirkham and Loft, 1993), the increase in the participation of women could bring a change in the position of the Japanese accounting profession. It could further weaken the status of the profession in the eyes of Japanese male-dominated corporate networks. One reaction to this could be to prevent the entry of women by making the organisational process and management practices of the audit firms more like those of other Japanese corporations, thereby reinforcing the male-dominated structure of the profession. The occurrence of such changes in audit firms would lead to reorganisation of the accounting profession as a whole. However, the entry of women could have the opposite effect on the position of the accounting profession. By encouraging the employment of women, it could take a leading role in driving Japanese corporations to break away from traditional corporate management culture. Such a strategy is in particular pertinent in the context of globalisation, where pursuit of gender equality is increasingly becoming a significant factor for audit firms (see Kornberger et al., 2010). All this suggests that how the

accounting profession accommodates women will be closely related to the position of the profession in Japanese business and the strategies it adopts to maintain its status in response to globalisation.

Globalisation influences the corporate sector and also wider aspects of society, including the role of the household and women's role in the home. Since the early 2000s, Japan witnessed increasing involvement of women in investment and financial activities. Such a change was partly prompted by governmental policy to revitalise the economy by mobilising the huge amounts of savings currently frozen in banks offering close to zero interest rates. This programme marks a shift in emphasis in household finance from 'savings' to 'investment and asset management'. The unique socio-cultural dimensions of the Japanese context and the changes brought by globalisation could provide an interesting contrast with the Western context where, according to previous studies, accounting has served to help the construction of the concept of the home as a "private" domain of less significance compared to the "public" workplace (see Walker, 1998). Meanwhile, introducing perspectives developed by Western theorists and feminist perspectives into a Japanese context can also reveal innovative findings that could connect East and West (see Lehman, 2005).

Before examining such potential, we will first explore the history of accounting and auditing in Japan to understand the context that shapes the relationship between women and accounting.

5. A Country of wonderland accounting: historical review of the role and position of auditing and the accounting profession in Japan

5.1 Following the West: Introduction of auditing and the accounting profession in post-war Japan

In contrast to Anglo-Saxon countries with their longstanding history, the accounting profession in Japan (kaikei-shi) is relatively young, having begun in 1948 when the Certified Public Accountant Law was instituted after the Second World War by the Allied Occupying Forces (GHQ). While accountants did exist in Japan prior to that, they did not have an established professional status like their Anglo-Saxon counterparts. Although US model of auditing was imported, Japan's cultural emphasis on interdependence has affected the way in which auditing and the accounting profession has been integrated into society; they have hitherto played a limited role in the country (Yoshimi, 2000). As globalisation of business operations and capital markets gathers pace, auditing in particular has been a target for

condemnation by the international community. Auditors have been accused of sharing mutual interests with corporate management and allowing their judgment to be significantly influenced by their reluctance to damage the client's reputation (Mckinnon, 1984). Therefore, the role and position of the accounting profession and their life experiences are closely related to the ways in which auditing has been developing influenced by local business and society in Japan.

In the 1960s, when the economy went into a recession, it became evident that there had been widespread manipulation of financial statements, with window dressing in one out of every two cases (Ballon and Tomita, 1988, p.170). Such practices had gone unnoticed during rapid economic expansion, when corporations were enjoying stable growth (Keiji JICPA, 1997, p.11). The ineffectiveness of the auditing process became apparent after major fraud was uncovered, such as at Sanyo Special Steel Company in 1965 (Mckinnon, 1984, p.20). The company created fictitious earnings for six years to a total of about 7 billion yen, paid dividends of 10-12% on overstated profits, and remunerated management by more than three times as much as was indicated in the financial statements (ibid., p.19).

The Sanyo Steel Company bankruptcy highlighted several limitations in audit practices in Japan that exposed structural weaknesses within the Japanese socio-cultural context.

First, it exposed the close relationship between client firms and auditors. Auditing in the major companies was practiced by individuals and not by audit corporations. This gave rise to the possibility that accountants would follow the client's wishes in order to hold onto substantial audit fees (Sakagami et al., 1999, p.346). Auditor/client relationships intensified between 1951 and 1957. During this period, the audit process was refined and accountants gaining practical experience through trial and error. This period of experiment was only possible with the co-operation of client companies, which eventually strengthened the position of the client companies compared to that of independent auditors.

Secondly, the accounting profession was too small to cope with the independent auditing system. In 1965, only one-third of the 3,800 CPAs in Japan were engaged in auditing, while others were involved in taxation work for smaller companies (Mckinnon, 1984, p.24). Since accounting professionals were initially prohibited from operating under a single corporate identity, auditing of the large, leading Japanese companies was conducted on a very small scale, typically by ten assistant CPAs and clerical assistants. The problems arising from having too few independent auditors led to the introduction of audit corporations in 1966.

Thirdly, the accounting and auditing systems introduced in Japan were limited in scope. For example, a consolidated accounting system was not introduced on the grounds that corporate groups no longer existed since the zaibatsu were dissolved under the GHQ's economic reforms. Also, only a limited number of companies were subject to independent audit by CPAs since few companies were listed on the stock exchange. Small and medium-sized companies, credit associations and a wide range of public institutions such as schools and hospitals, into which categories most Japanese corporations fell, were exempt. Limited accounting and auditing systems allowed questionable practices to persist (Sakagami et al., 1999, p.345).

In an attempt by the Japanese government to strengthen the role of the accounting profession, the Ministry of Finance and the Ministry of Justice implemented a number of reforms and revisions.

The reform of the Commercial Code (1974) fell within "The Law on Special Cases under the Commercial Code on the Audit for Kabushiki Kaisha". This required all large stock companies (kabushiki kaisha) - with paid-in capital greater than 500 million yen or total liabilities greater than 20 billion yen - to be subject to independent audit (Keiji JICPA, 1997, p.15). Consequently, the number of companies required to submit to independent auditing increased by approximately 1,500-1,700. Management audit by statutory auditors was made compulsory for both medium-sized and large companies with paid-in capital of more than 100 million yen. The reforms increased the scope and duties of statutory auditors by giving them power to supervise the performance of corporate directors and to request any directors to desist from an illegal act (Mckinnon, 1984, p.29). The Code also decreed independent auditors to be liable for damages to the company and third parties for any loss attributable to the negligent performance of their duties.

The reform also led to the emergence of audit firms in Japan.

The Certified Public Accountants Law was also reformed in 1966, introducing the concept of the audit corporation, in an attempt to overcome the impracticability of independent auditing of large corporations by individual practitioners. This encouraged individual CPAs to organise auditing corporations (firms) which facilitated access to staff and internal quality control. This in turn strengthened the competence and independence of CPAs as an organised group during a period of rapid growth of Japanese corporations (Mckinnon, 1984, p.28). Eventually, six major audit corporations (firms) were established in Japan.

It must be emphasised, however, that audit firms differ to some extent from other Japanese corporations in the way they are structured and their management practices are coordinated.

Generally, the management style in Japanese companies assumes and reinforces the unity of the organisation; individual employees are motivated to be highly committed and loyal to the firm which in turn enhances this unity. However, Japanese audit firms are relatively lacking in organisational integrity compared to other Japanese enterprises. Japanese audit corporations were established by means of a series of mergers between individual practitioners and groups of CPAs, all of whom have established their own relationships with clients (Keiji JICPA, 1997, p. 71). The individual practitioners or groups of CPAs who belong to a single audit corporation pursued their own independent management policies according to individual contracts with clients. This system is called *tatewari* or *heyasei*, meaning a system maintained by the collaboration of individual and independent units of CPAs. Newly recruited CPAs were, and still are, allocated to different units upon entering an audit corporation. Therefore, the policy or culture of the individual unit to which CPAs are allocated within a corporation has had a considerable impact on their working experience. The *tatewari* system still has some impact on the management and nature of accounting firms (ibid., P.70). In particular, it has helped maintain relationships with clients which are based on direct or indirect human contact with the original individual CPA. The relationship between individual CPAs and clients has further been strengthened by the dual role played by partners in audit firms. Partners with established relationships with clients remain both partners and shareholders for many years, there being no enforced retirement age. Such obvious dedication by partners to their accounting firms helps to maintain strong and long-standing personal relationships with clients and their stakeholders (banks) (Pong and Kita, 2006).

5.2 A country without accountability: Japan's idiosyncratic attitudes towards auditing

The history of auditing in Japan demonstrates that the indigenous culture affected not only the organizational nature of audit firms; companies strongly resisted the introduction of independent auditing, and it took eight years before the Commercial Code was promulgated in 1974 (Mckinnon, 1984, p.31).

Various compromises were made with the resisting corporations, which eventually resulted in the exemption of medium-sized corporations from the independent audit requirement. The lower limit of paid-in capital at which corporations would be required to submit to independent audit under the Commercial Code was raised from the initial plan of 100 million yen to 500 million yen. Even some large companies (with paid-in capital between 500 million

yen and 1,000 million yen) were given a ten year buffer period to introduce external auditing. Independent auditing remained an insignificant force in the corporate accountability process. Even in the aftermath of the major corporate scandals and corporate collapses of the 1970s and 1980s, no one questioned the legal liabilities of either CPAs or statutory auditors (ibid., p.36).

One of the common explanations for attitudes to auditing in Japan arises from the cultural emphasis on ‘interdependence’ (Mckinnon 1984; 1994; Mckinnon and Harrison 1985). Some argue that the interdependent culture is one of the major causes of ‘the poor state of actual audit practice’; for example, in accusations that auditors cut corners in their work (Sakagami et al., 1999, p.341). Japan’s distinctive culture is also often employed to explain the corporate behavior of financial reporting. The historical impact of Confucianism, as well as the strong cultural inclination towards group consciousness, have been used to justify corporate reporting practices in Japan such as income soothing and the emphasis on long-term performance (Bloom and Solotko, 2003). Investigations of cases often found that CPAs would refrain from making qualified audit reports in order not to damage their relationship with clients and it has been claimed that the accountability expected in the West did not exist in Japan (Kokubu et al., 1999).

The interdependent relationship between auditors and companies that underpinned flawed independent auditing was portrayed as “Wonderland Accounting” and the cause of the post-bubble corporate scandals (*Financial Times*, Leader: Wonderland Accounting, 26 November, 1997). In the US-Japan structural conference in 1989, the need for significant improvements in financial reporting and disclosure systems was identified, initiating a series of reforms which ultimately led to the “Accounting Big Bang” in the late 1990s and significant changes in the way companies report earnings.

The historical studies of auditing highlight that Japan’s position in the international community and idiosyncratic socio-cultural elements have helped shape its attitudes towards accounting and auditing³. However, these studies have paid little attention to the experiences of women. Ignoring the ‘other half of human kind’ (Walker, 2008, p.594) can result in significant imbalance in knowledge of accounting and auditing in Japan. The next section discusses how the introduction of gender perspectives can help broaden knowledge of accounting in Japan.

³ In 2003, Michael Power’s *Audit Society* (1999) was translated into Japanese.

6. Cultural encounter between East and West? : applying Western research into a Japanese site

6.1 Hidden history of the household: Rediscovering the relationship between the household and accounting

The study of household accounting and women's role in it has become a growing research area since 2000 (see Walker and Llewellyn, 2000). The development of this research terrain has not only broadened the scope of accounting research, but also restored knowledge in unfamiliar research territory for studies of accounting history in Japan. This recovered thinking and knowledge has highlighted that the relationship between women and accounting has been shaped by diverse socio-cultural contexts during various historical periods, enriching our understanding of the development of accounting in the country.

In Japan, where farmers, fishermen and merchants have historically made up 80% of the population, there has not been a clear boundary between production and consumption, and the household has been a central site for the production of goods and labour (Komori, 2007). This concept of household ('*ie*' in Japanese) is unique to the Japanese context. Generally, the Western concept of "family" refers to a family-kinship group linked by biological relationships to a common ancestor. In Japan, membership of a household (*ie*) is better described as a "personalized relation to a corporate group based on work", which is based on a set of *positions* or *statuses* (Shimizu, 1987). The household has social, economic, religious and political functions (Nakane, 1973).

Although generally superseded by the nuclear family, *ie* has survived in its traditional form in some areas of Japan. One of the key aspects of the *ie* is that its name is important in its own right (with its own origins and history). The *ie* includes more than just living members who perform a variety of domestic, economic, political and religious functions; the dead are also considered essential members (Shimizu, 1987, p.85). Ultimately, the household exists as an independent entity, distinct from both its living and dead members. To maintain the continuity of the household is the ultimate goal of the paired male and female household heads. Each has their respective role: the male household head is responsible for the external activities of the household and plays the central role in productive activities; meanwhile financial responsibility and internal household management is the province of the woman. The paired household heads operate together to run the *ie*, and the position of female

household head is as significant as that of male household head. The responsibility for preserving household property is shared by male and female heads (a principle called *fuhu dozai*) (see Komori, 2007). In the pre-modern period, the nature of the household differed between classes, especially between the ruling elite samurai class and the commoner class. While cognatic inheritance (*ane-katoku*) was frequently observed in households of the commoner class, samurai class households were patrilineal in structure, with headship being passed down from father to eldest son (Ueno, 1987, p. 78).

In the modern period, which started with the establishment of the Meiji Government in 1868, the role and nature of the traditional Japanese household was transformed. To modernize the country, and to increase national power and 'catch up with the West', the Meiji Government embarked on a series of social and political reforms. One of its reforms was to create a family-state structure, merging the individual family with state power and positioning the emperor as the great father. Key to this was building a patriarchal family system through which the state could exercise its power. In 1919 the first family law was promulgated, establishing the patriarchal family as the national model. The traditional Japanese household (*ie*) eventually came to be replaced by the patriarchal family system instituted by the Meiji Government, and succession became exclusively patrilineal (Ueno, 1987, p.78). Ueno argues that the democratisation process was a form of *samuraisation*, helping to extend the patrilineal family model of the *samurai* class to other social classes and re-inventing the family to help modernise the country (Ueno 1987). It must be noted that although referred to as the *ie* system, their family model bears little relation to the traditional household (*ie*); it is an invention of the Meiji government. In this family-state structure, the role of women was to serve their men and to maintain the continuity of the patriarchal family system. Historians highlighted that women, particularly those in the cities, lost the power they had had in the traditional household (*ie*) (Wakita *et al.*, 1987).

This division was dissolved by the war regime and a new social structure was founded in the post-war period. The war necessitated a social structure that would integrate society and encourage the nation to come together. While men were sent to the battlefields, women worked together to build up savings through their household accounting. Taking their lead from government policy to support the nation, women in Japan proactively responded to their accounting role, establishing their own networks and associations in a cooperative manner. The social structure instituted by the war regime formed the basis of the Corporate Society in post-war Japan, in which men were allocated the role of corporate warriors, while women

were asked to support corporate activities by accumulating savings through household accounting. Therefore the structure of the traditional Japanese household (ie) was extended across post-war Japanese society with companies assimilating its corporate nature and productive function and households supporting their activities. The Corporate Society also helped to shape the nature of accounting and auditing in the corporate arena. It could be argued that the strong gender dichotomy in society helped to shape a male-dominated corporate arena which led to internal-orientated corporate governance (Buchanan, 2007). As women's social role (as financial managers) was restricted within the household, the nature of the accounting function within the corporate arena changed and was arguably reduced.

The above historical overview highlights the diverse ways in which the role of the Japanese household has been shaped and how socio-cultural factors and government policy have positioned national strategy in the face of globalisation. This shows us how 'micro' aspects of accounting are closely linked to broader social history (Lehman, 2005).

6.2 Feminine Accounting Practices: Japanese Household Accounting Practices

There has, for some time, been a need for studies to investigate accounting and gender by venturing beyond the "professional" frame of reference (see Cooper and Taylor, 2000; Walker, 2003; 2008; Jeacle, 2011). A number of accounting history studies have responded to this call and increasingly studies are shedding light on household accounting practices in different national contexts (see Walker and Carnegie, 2007), including Japan.

In contrast to the Western industrialized nations, where a large proportion of women were already housewives in the nineteenth century, it was only in the post-war Corporate Society in Japan that housewives became a widespread phenomenon. It must be noted, however, that the particular role and nature of the household in the current context of Japanese society confers on Japanese housewives different roles and status compared to their Western counterparts. The role played by the household in supporting corporate activities in the Corporate Society has been prioritised over the general assumption that the family is a 'private' institution (Kimoto, 2002). In this context, housewives were mainly expected to play an important social role that entailed supporting corporate activities from within the household, bringing up the next generation of human resources essential to Japanese corporations and accumulating the savings necessary for corporate investment. As observed during the war regime, women in Japan proactively responded to their assigned social role through the practice of household accounting.

The studies highlight that the nature of their household accounting practice was and remains unique (Komori and Humphrey, 2000; Komori, 2012a). Women have kept meticulous accounting records to manage household budgets in a “rational” manner and to identify waste and look for ways of using resources more efficiently. However, they have also used “hard-edged” accounting figures in order to develop and facilitate “soft” qualities. The “objective” accounting number is used to rationalise not just the household economy, but also the family’s lifestyle. For example, they have used information recorded in the food category to monitor the family’s nutritional intake and improve its general health. Accounting records have helped them to develop self-discipline and money management, to nurture the personalities of their children and to establish a set of values for family which will determine the long-term family plans. Therefore, in a Japanese household, accounting helped visualise non-financial assets and create invisible values, which also enabled women to focus their time and energy on creating non-financial values for their family.

Japanese experiences also demonstrate that, for women, accounting has been an outlet for expressing their maternal feelings and to support their husbands by managing their emotions and family lifestyles. Their accounting books at home are closely related to “forms of accountability to the self” (Carnegie and Walker, 2007, p.230); these books functioned as personal diaries, historical archives and portraits of family life. Many women have kept accounts for more than 60 years, treating their accounting book as a place to reflect upon their life events. Studies in the UK have found that men or governments have historically allocated accounting and domestic management tasks to women in order to curb the latter’s extravagance and spending habits (Walker, 1998; Jeacle, 2016). In contrast, in Japan, accounting served as a core means for women to construct their sense of self and feminine identity.

Women’s household accounting practices also helped visualise the significant role of the domestic (private) arena and legitimize their power as consumers. A number of associations and social networks were instituted: for example, the Japanese Consumers’ Cooperative Union launched the Nationwide Living Cost Investigation in 1978, to consolidate their voice as consumers by forming consumer movements which have become an influential force in the Japanese economy at the micro-level (see Komori, 2012a). This presents an interesting contrast to the existing argument that through accounting practices the reliance of the public

sphere on the private is ignored, obscuring the women's contribution to the household economy (see Llewellyn and Walker, 2000).

The idiosyncratic nature of Japanese household accounting practices is shaped by the country's cultural emphasis on interdependence that reflects the Eastern philosophy that "all things are seen as interdependent and inseparable parts of the cosmic whole" and the value it places on "the unity and mutual interrelation of all things and events" (Capra, 1983, p.141, cited by Hines, 1992, p.320), which also underpins the relationship between men and women. This raises questions as to how this interdependent culture functions in the corporate arena and how women have dealt with advancing their careers outside the household. These points are examined in the next section.

6.3. Applying Gender Interdependence: Women's Experience in the Accounting Profession

While helping to shape feminine accounting practices that visualised the social significance of the household and the contribution of housewives, the cultural emphasis on interdependence has shaped a rigid segmentation of roles between the corporate/business spheres and the domestic arena. Women who cultivated independent minds and strong aspirations sought lives beyond such traditional roles within the household. Since its introduction in the post-war period, there has been a steady growth in the number of women in the accounting profession in Japan. Prior to 1980, women constituted between 0.5 and 3% of successful candidates in the CPA exam, but this figure had increased to 20% by 2008.

Upon entering the profession, women faced three types of gender-related career dilemmas. First, there are dilemmas similar to those discussed in studies of Anglo-Saxon countries, such as exclusion, segregation and the discrediting of their organisational skills. In these countries, women have coped with gender discriminative practice by launching proactive campaigning organisations to promote and collectively overcome gender inequality, such as the American Women's Society of Certified Public Accountants (AWSCPA) (see Lehman, 1992; Spruill and Wooton, 1995). In Japan, female accounting professionals have sought their own ways of coming to terms with gender-related obstacles in their day-to-day practice, rationalising them as symptomatic of the wider society and as unlikely to change in the short term. The study also demonstrated that Japan's interdependent social context enabled women to cope with

gender discriminative practice differently from their Western counterparts. Some advantages that the interdependent gender relationship offers to female accounting professionals help them to rationalize and understand the gender norms prevalent in Japanese corporations even where these are not necessarily helpful for their careers.

However, women can find it difficult to cope with the gender related dilemmas arising from the cultural notion of interdependence. In the corporate arena, Japan's interdependent culture has been translated into the intertwined auditor-client relationship which is underpinned by the network-orientated corporate realm. Being "outsiders", women do not share the norms and attitudes of co-operative sociability characteristic of the male business domain or its particular notions of accountability. While these are gendered obstacles which can hamper careers, the interdependent gender role in Corporate Society is also translated into conflict between their identity as an independent professional and their socially defined role, creating barriers against women moving into or continuing independent careers with prospects for promotion (Komori, 2008a; 2013). While these gender stereotypes and gender role ideology are seen as universal dilemmas for women in different national contexts, in Japan, social control is formally institutionalised through systems (such as the household registration system) that operate beyond informal social practices (Chapman and Krogness, 2014). In this context, women's life choices are more rigidly limited, which in turn is translated into dilemmas over continuing their careers as independent accounting professionals.

The study finds that women cope with these dilemmas by applying the feminine approach that is ingrained in the interdependent gender relationship. Some women subtly challenge the situation by playing their socially expected role as a 'mother', applying a 'stick and carrot' approach in accounting practices to encourage ethical corporate behaviour (Komori, 2008a). When the dilemmas they face make it too difficult for them to continue with an independent career, some women have chosen to run their accounting practice jointly with their husbands. Although working with spouses appears to create certain challenges, many women have found positive potential in this choice since the segregation of gender roles in Japan allows them to clearly demarcate work responsibilities and thereby to secure de facto independence at work (Komori, 2013). By effectively managing interdependent gender relationship, some women in Japan have devised an innovative way to maintain their independence as accounting professionals.

6.4 Women as Catalysts for Social Change: The Enabling Role of Accounting

The experiences of Japanese women in accounting demonstrate that the cultural emphasis of interdependence has helped shape women's engagement with accounting work and the ways in which women cope with gender dilemmas to progress their careers. Close observation of the phenomena in Japan also helps illustrate that accounting serves as a medium for women to challenge some of Japan's socio-cultural underpinnings, in order to allow greater social diversity.

Existing studies argue that accounting is masculine in its nature as its knowledge, philosophy, and language are underpinned by materialistic, objective, quantifiable values, all of which are associated with masculine values, while values such as feeling and intuition, which are difficult to quantify, are suppressed (Hines, 1992; Cooper, 1992; Shear and Arrington, 1993; Broadbent, 1998). Masculine values influence the nature of accounting practices and discipline, but are also manifested in the male-dominated organisation of audit firms and the patriarchal constraints of accounting professionalism (Anderson-Gough et al., 2005).

The Japanese experience demonstrates that accounting has played a more enabling social role for women than previous studies suggest. Accounting has helped women to reinforce the importance of feminine values in Japanese society and has supported their career progression in the accounting profession. The value accorded to independence by female accounting professionals has given rise to a movement for realisation of a selective dual-name system and networks were established with other professions for its achievement (Komori, 2013). In other words, accounting provides the means for women to act as catalysts for innovative change in interdependence-oriented Japanese society. However, the consequences of such change need to be considered carefully by taking account of changes in the wider society, including at household level. As Japan adapts to Western values, there is a risk that the 'hard' masculine may quickly destroy the 'soft' feminine (Hines, 1992).

Such a tendency can be observed in the decline in women's participation in their traditional role of keeping the household accounts. Meanwhile, the growing involvement of women in investment activity can be observed, with Japanese women showing a keen interest in investing in property as well as in stocks and other financial products (Komori, 2009; 2013b). The first women-only IR seminar, held by one of the major banks in March 2006, attracted applications from some 500 women for 180 seats. Their growing interest in investment is not

only a reaction to the hyper-low interest offered by banks, but also reflects their demand for independence from their traditional role in the household. This trend is further evident in women's increasing awareness of their entitlement to a share of the household assets. According to a study conducted by the Institute for Research on Household Economics, approximately 46% of women interviewed in 2000 felt it was important to protect their entitlement to joint assets; this figure increased to 80% by 2006 (Komori, 2009). The growing awareness among women of their entitlement to property ownership signifies a change in the gender roles that have historically sustained the integrity of the Japanese household; old attitudes are dissolving, with household members becoming more individual-oriented. In this context, the question remains as to whether household accounting could play the same key role in promoting 'soft' feminine values as it has done so in Japanese accounting history.

6. Herstory as a Translation Medium for Local Culture: Conclusion

Globalisation has helped to open up a space for the international accounting research community: a space where different cultures meet and interact, and where knowledge can be synthesized from the work of authors from numerous countries. This has expanded opportunities for academics to exchange knowledge and also develop innovative ideas. This study illustrates that globalisation is reshaping the field of gender research in accounting.

The new studies of Japanese women's relationship with accounting demonstrate that the increasing flow of knowledge is principally from West to East (as it was the case regarding the emergence of feminist movement in Japanese academia). This study helps us to reflect how the academic roots of gender research in accounting have emerged, developed and will continue to develop in the future (see Lehman 2005). The findings emerging from examination of the Western context reveal similarities and differences with the Japanese experience, which can help broaden knowledge in the international dimension. Most importantly, the language, notion and concepts of gender and accounting shaped in Western contexts help translate and visualise the history and phenomena of the relationship between Japanese women and accounting, that has so far been an unknown territory for the Japanese research community. Findings from Japanese context also mirror those found in their Western counterparts and provide unexpected perspectives to help understand their phenomena. As Adler claimed, within an intercultural frame of reference, "paradoxically, the

more one is capable of experiencing new and different dimensions of human diversity, the more one learns of oneself” (p. 22).

Certainly, in gender studies, the intercultural knowledge exchange between West and East has contributed to broadening the horizons of existing studies of gender and accounting. The process of knowledge translation is in no way a linear progression; the cultural encounter of East and West brings a culture shock for researchers from both sides. This study demonstrates that Western perspectives of women’s relationship with accounting have now been translated in a Japanese context, focusing on the areas of history, household accounting and professionalization. It could be argued, however, that these are fields where specifically social phenomena can be observed in a relatively ‘neutral’ manner; existing studies led by the Anglo-Saxon context set the ‘standard’ reference point that allows researchers to make comparatively ‘objective’ national comparisons.

Questions remain as to how far such knowledge exchange enable Eastern knowledge to go beyond merely adding another example of the established Western theoretical framework. Japanese experiences highlight that the enabling role of accounting was engendered from its indigenous accounting practices. What scope does this provide for facilitating the flow of indigenous knowledge from East to West? Are gender studies in accounting in the international arena equipped with methods to understand and accommodate what ‘emancipation’, ‘violence’ and ‘independence’ mean for women in a different cultural context? Do they help us understand what ‘values’ people from a diverse background hold and why? How do these values help shape accounting (auditing) practices that help frame governance processes beyond the Western context (Humphrey, 2001)?

The exploration of herstory provides one potential to answer to these questions. Re-writing women’s history in accounting in different national contexts can serve to highlight the local socio-cultural context that has shaped and is still shaping the relationship between women and accounting. It can also broaden the academic collaboration with practitioners to help make changes in society. Working on herstory will also necessitate us to use innovative research methods such as visuals in popular culture (see Jeacle, 2012). As globalisation continues to reconfigure both business and society, increasing numbers of women are becoming important figures in symbolising this transformation in everyday life. The NHK

TV drama series, *Audit Firms*, broadcasted in 2009 (as Japan experienced the turmoil of audit scandals), told the story through the eyes of young female accounting professionals who experienced this transformation in their roles as auditors (Figure 1). Method and analysis in gender research in accounting “must, to some extent, be mimetic of the conditions that it seeks to reveal, and not always assuming that order lies beneath the surface” (Parker, 2014, p.390). Herstory helps us to “think differently” (Lehman, 2005) and also provide us with local knowledge beneath the surface that contributes to shaping women’s relationship with accounting. Such knowledge of diverse local culture will affect and help construct the beliefs and practices of the accounting profession, “thereby providing a basis for ensuring the long-term legitimacy of” (Gendron and Bédard, 2001, p. 347) the global accounting profession and academic community and their collaborative relationship to re-create truly international society.



Figure 1. The NHK TV drama series, *Audit Firms*.

Reference

Adler, P. (1975). The transitional experience: An alternative view of culture shock. *Journal of Humanistic Psychology*, 15(4), 13-23.

Anderson-Gough F, Grey C, Robson K. (2005), “Helping them to forget: the organizational embedding of gender relations in public audit firms”, *Accounting, Organizations and Society*, Vol. 30, pp. 469–90.

Annisette M. (2006), "People and periods untouched by accounting history: an ancient Yoruba practice", *Accounting History*, Vol. 11 No.4, pp. 399–417.

Ballon, R. and Tomita, I. (1988), *The Financial Behavior of Japanese Corporations*, Kodansha International, Tokyo.

Barker, P. and Monks, K. (1998), "Irish women accountants and career progression: a research note". *Accounting, Organizations and Society*, Vol. 23 No.8, pp. 813-23.

Bloom, R., Solotko, J. (2003), "The foundation of Confucianism in Chinese and Japanese accounting", *Accounting, Business & Financial History*, Vol. 13, No.1, pp.27-40.

Broadbent J. (1998), "The gendered nature of 'accounting logic': pointers to an accounting that encompasses multiple values. *Critical Perspectives on Accounting*, Vol. 9 No.3, pp. 267–97.

Buchanan, J. (2007), "Japanese corporate governance and the principle of 'internalism'", *Corporate Governance: An International Review*, Vol.15, No.1, pp.27-35.

Capra F. (1983), *The Tao of physics*. London: Fontana.

Carnegie, G. D., & Napier, C. J. (2002). Exploring comparative international accounting history. *Accounting, Auditing and Accountability Journal*, 15(5), 689–718.

Carnegie GD, Walker SP. (2007), "Household accounting in Australia: a micro-historical study", *Accounting, Auditing and Accountability Journal*, Vol. 20 No.2, pp. 210–36.

Carrera N, Gutierrez I, Carmona S. (2001), "Gender, the state and the audit profession: evidence from Spain (1942–88)". *European Accounting Review*, Vol. 10 No.4, pp. 803–15.

Chapman, D. and Krogness JK. (2014), *Japan's household registration system and citizenship*. NY: Routledge.

Ciancanelli P, Gallhofer S, Humphrey C, Kirkham L. (1990), "Gender and accountancy: some evidence from the UK". *Critical Perspectives on Accounting*, Vol. 1 No.2, pp. 117–44.

Cooper, C. (1992), "The non and nom of accounting for (m)other nature", *Accounting, Auditing and Accountability Journal*, Vol. 5 No. 3, pp.16-39.

Cooper, C., Taylor, P. (2000), "From Taylorism to Ms Taylor: the transformation of the accounting craft", *Accounting, Organizations and Society*, Vol.25, pp. 555-78.

Czarniawska, B. (2008), "Accounting and gender across times and places: an excursion into fiction", *Accounting, Organizations and Society*, Vol.33 No.1, pp.33-47.

Dambrin, C. and Lambert, C. (2008), "Mothering or auditing? The case of two Big Four in France", *Accounting, Auditing and Accountability Journal*, Vol. 28 No. 4, pp. 474-506.

Gendron, Y., & Bédard, J. (2001). Academic auditing research: an exploratory investigation into its usefulness. *Critical Perspectives on Accounting*, Vol.12 No.3, pp. 339–368.

Hall, E. T. (1959). *The silent language*. New York: Anchor/Doubleday.

Hammond, T. and Streeter, D.W. (1994), “Overcoming barriers: African-American certified public accountants”, *Accounting, Organizations and Society*, Vol.19, No.3, pp.271-288.

Hopwood A. Accounting and gender: an introduction. *Accounting, Organizations and Society* 1987; 12(1): 65-69.

Hines R. Accounting: filling the negative space. *Accounting, Organizations and Society* 1992;17(3/4):313–41.

Hull R, Umansky, P. An examination of gender stereotyping as an explanation for vertical job segregation in public accounting”, *Accounting, Organisations and Society* 1997; 22(6): 507-528.

Humphrey, C. (2001). Audit research-looking beyond North America. *Critical Perspectives on Accounting*, 12(3), 369–376.

Humphrey, C., Gendron, Y. (2015), “What is going on? The sustainability of accounting academia”, *Critical Perspectives on Accounting*, Vol.26, pp.47-66.

Jeacle, I. (2016), “The diet of the nation : The state, family budgets and the 1930s nutritional crisis in Britain”, *Critical Perspectives on Accounting*. Forthcoming.

Jeacle, I. (2012), “Accounting and Popular Culture: Framing a Research Agenda”, Vol.25 No. 4

Jeacle, I. (2011), “A practice of her own: Female career success beyond the accounting firm”, *Critical Perspectives on Accounting*, Vol.22, pp.288-303.

Keiji JICPA (1997), *Nihon no Kounin Kaikeishi (Accounting Professionals in Japan)*, Chuou Keizaisha, Tokyo.

Kimoto K. (2002), *Kigyō shakai ron karano approach (Approach from the Corporate Society perspective)*. In: Ishikawa K, editor. *Kazoku to shokugyō: kyōgo to chōsei (Family and work: cooperation and control)*. Tokyo: Mireva Shōbō. p. 62–86.

Kirkham L, Loft A. (1993), “Gender and the construction of the professional accountant”, *Accounting, Organizations and Society*, Vol. 18 No. 6, pp. 507–58.

Kirkham L, Loft A. (2001), “The lady and the accounts: missing from accounting history?”, *Accounting Historians Journal* Vol. 28(June), pp. 66–80.

Kokubu, K., Shiba, K., Kato, Y. and Okano, H. (1999), “A runner a lap behind in the race for public sector financial management reform: the Japanese case”, in Olson, O., Guthrie, J. and Humphrey, C. (Eds), *Global Warning: Debating International Developments in New Public Financial Management*, Cappelen Akademisk Forlag as, Oslo.

Komori, N. (2015), "Beneath the globalization paradox: towards the sustainability of cultural diversity in accounting research", *Critical Perspectives on Accounting*, Vol.26, pp.141-156.

Komori, N. (2013), "Women as a driver for social change: rethinking women's advancement in the accounting profession by reference to their experience in Japan", the Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conferences, Kobe.

Komori, N. (2012a). "Visualizing the negative space: making feminine accounting practices visible by reference to Japanese women's household accounting practices", *Critical Perspectives on Accounting*, 23(6), 451–467.

Komori, N. (2012b), "The transformation from 'thrifty accountant' to 'independent investor'?: the changing role of Japanese women in financial management under the influence of globalization", *Interdisciplinary Perspectives on Accounting Conference*, Cardiff.

Komori N. (2009), "The transformation from 'thrifty accountant' to 'independent investor': the changing relationship of Japanese women and finance under the influence of globalization", in Laurence A, Maltby J, Rutterford J, (eds) *Women and their money 1700–1950: essays on women and finance*. Oxon: Routledge.

Komori, N. (2008a), "Towards the feminization of accounting practice: lessons from the experiences of Japanese women in the accounting profession", *Accounting, Auditing and Accountability Journal*, Vol. 21 No.4, pp.507–38.

Komori, N. (2008b), "Learning to balance: the experience of an overseas PhD student in the UK", in Humphrey, C. & Lee, B. (Eds.), *The real life guide to accounting research. A behind the scenes view of using qualitative research methods*, CIMA Publishing, Oxford, pp.119-135.

Komori N. (2007), "The hidden history of accounting in Japan: an historical examination of the relationship between Japanese women and accounting", *Accounting History* Vol. 12 No.3, pp. 329–58.

Komori, N., Humphrey, C., (2000), "From an envelope to a dream note and a computer: the award-winning experiences of post-war Japanese household accounting practices", *Accounting, Auditing and Accountability Journal*, Vol. 13 No. 4, pp. 450–74.

Kornberger, M., Carter, C., Ross-Smith, A. (2010), "Changing gender domination in a Big Four accounting firm: flexibility, performance, and client service in practice", *Accounting, Organizations and Society*

Leeds-Hurwitz, W. (1990), "Notes in the History of Intercultural Communication: The Foreign Service Institute and the Mandate for Intercultural Training", *Quarterly Journal of Speech*, Vol. 76 No. 3, pp. 263.

- Lehman, C. (2012). We've come a long way! Maybe! Re-imagining gender and accounting Accounting, Auditing and Accountability Journal, 25(2), 256–294.
- Lehman, C. (2005), “Accounting and the public interest: all the world's stage”, Auditing and Accountability Journal, Vol.18, No.5, pp.675-689.
- Lehman, C. (1992), “‘Herstory’ in accounting: The first eighty years”, Accounting, Organizations and Society, Vol. 17, No. 3/4, pp. 261-285.
- Llewellyn S, Walker SP. (2000), “Accounting as an interface activity: the home, the economy and gender”, Critical Perspectives in Accounting, Vol. 11 No. 4, pp.447–78.
- Mackie, V. (2003), *Feminism in Modern Japan: Citizenship, Embodiement and Sexuality*, Cambridge: Cambridge Press.
- Maltby J, Rutterford J. (2012) *Gender and Finance*. In Cetina K, Preda A (eds). *The Oxford handbook of the sociology of finance*. Oxford University Press.
- Maupin R, Lehman C. (1994), “ Talking heads: stereotypes, status, sex-roles and satisfaction of female and male auditors”, Accounting, Organizations and Society Vol. 19 No. 4/5, pp. 427–37.
- Mckinnon, J. and Harrison, G. (1985), “Cultural influence on corporate and governmental involvement in accounting policy determination in Japan”, Journal of Accounting and Public Policy, Vol.4, No.3, pp.201-223.
- Mckinnon, J. (1984), “Cultural constraints of audit independence in Japan”, The International Journal of Accounting, pp.17-43.
- Mckinnon, J. (1994), ‘The historical and social context of the introduction of double entry bookkeeping to Japan’, Accounting, Business and Financial History, Vol. 4, No. 1, pp. 181-201.
- Nakane, C. (1973), *Japanese Society*, Harmondsworth: Penguin.
- Parker, L. (2011). University corporatisation: driving redefinition. *Critical Perspectives on Accounting*, 22(4), 434–450.
- Parker, M . (2014) ‘(Seeing) Organizing in Popular Culture: Discipline and Method’. In Bell, E, Warren, S and Schroeder, J (eds) *The Routledge Companion to Visual Organization*. London: Routledge. pp. 379-390.
- Roberts, J. and Coutts, J. (1992), “Feminization and professionalization: a review of an emerging literature on the development of accounting in the United Kingdom”, Accounting, Organizations and Society, Vol.17, No.3/4, pp.379-395.
- Pong, C.K. and Kita, T. (2006), “Influence of Banks on Company Auditor Choice: The Case of Japan”, *International Journal of Auditing*, Vol.10 No.2, pp.87-98.
- Power, M. (1999). *The audit society: rituals of verification*. Oxford: Oxford University Press.

Reiter, S. A. (1994), "Beyond economic man: lessons for behavioral research in accounting", *Behavioral Research in Accounting*, Vol. 6, Supplement, pp.164-185.

Robins-Mowry D. (1983) *The hidden sun: women of modern Japan*. Colorado: Westview Press.

Sakagami M, Yoshimi H, Okano H. (1999), "The Japanese accounting profession in transition", *Accounting, Auditing and Accountability Journal*, Vol. 12 No. 3, pp. 340-357.

Scott, M.E. (2014), "Number of Women In Senior Management Stagnant At 24%", *Forbes*, Available at: <http://www.forbes.com/sites/forbesasia/2014/03/06/number-of-women-in-senior-management-stagnant-at-24/> [accessed Nov 30 2015].

Shearer, T. (2002), "Ethics and accountability: from the for-itself to the for-the other", *Accounting, Organizations and Society*, Vol.27, pp.541-73.

Shearer, T., Arrington C. (1993), "Accounting in other wor(l)ds: a feminism without reserve", *Accounting, Organizations and Society*, Vol. 18 No. 2/3, pp. 253-72.

Spruill W. and Wootton C. (1995), "The struggle of women in accounting: the case of Jennie Palen, pioneer accountant, historian and poet", *Critical Perspectives on Accounting*, Vol. 6 No. 4, pp. 371-89.

Shimizu, A. (1987), "Ie and Dozoku: Family and Descent in Japan", *Current Anthropology*, Vol.28, No.4, pp.S85-S90.

Tourish, D., Willmott, H. (2015), "In defiance of folly: journal rankings, mjindless, measures and the ABS guide, *Critical Perspectives on Accounting*, pp.37-46.

Ueno, C., (1987), 'Position of Japanese Women Reconsidered', *Current Anthropology*, Vol. 28, No. 4 Aug-Oct., pp.74-84.

Wakita, H., Hayashi, R. and Nagahara, K. (1987), *Nihon Josei Shi [Women's History in Japan]*, Tokyo:Yoshikawa Koubunkan.

Walker SP. (1998), " How to secure your husband's esteem. Accounting and private patriarchy in the British middle class household during the nineteenth century". *Accounting, Organizations and Society*, Vol.23 No. 5/6, pp. 485-514.

Walker SP. (2003), " Identifying the women behind the 'rail-in desk': the proto-feminisation of bookkeeping in Britain", *Accounting, Auditing and Accountability Journal* Vol. 16 No. 4, pp. 606-39.

Walker SP. (2006), "Philanthropic women and accounting: Octavia Hill and the exercise of 'quiet power and sympathy'", *Accounting, Business and Financial History*, Vol. 6 No. 2, pp. 163-94.

Walker SP. (2008) *Accounting histories of women: beyond recovery?* *Accounting, Auditing and Accountability Journal*, Vol. 21 No.4, pp. 580-610.

Walker SP, Carnegie GD. (2007), “ Budgetary earmarking and the control of the extravagant woman in Australia, 1850–1920”, *Critical Perspectives on Accounting*, Vol.18 No.2, pp. 232–6.

Walker, S. P., Llewellyn, S. (2000), “Accounting at home: some interdisciplinary perspectives”, *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 4, pp.425-49.

Westcott, S. and Seiler, R. (1986), *Women in the Accounting Profession*, Marcus Wiener Publishing, New York, NY.

Witz, A. (1992), *Professions and Patriarchy*, Routledge, London.

Yamaji, H. (2012), “The changes in Japanese accounting system and the re-examination of the concept of ‘modernization’”, *Kokumin-Keizai Zasshi*, Vol.205, pp.1-28

Yoshimi, H. (2002), “Auditing changes in Japan: from the minor to the major”, *Critical Perspectives on Accounting*, Vol. 13 No. 4, pp. 533-45.

Young, J.J. (2015). “(En) gendering sustainability”. *Critical Perspectives on Accounting*, Vol.26, pp. 67-75.