



ELSEVIER

Contents lists available at [ScienceDirect](#)

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Beneath the globalization paradox: Towards the sustainability of cultural diversity in accounting research



Naoko Komori

Sheffield University Management School, United Kingdom

ARTICLE INFO

Article history:

Received 20 February 2013

Received in revised form 16 September 2014

Accepted 17 September 2014

Available online 5 October 2014

Mots clés:

Critique

Intérêt public

Palabras clave:

Crítica

Interés Público

Keywords:

Public interest

Knowledge capitalism

Translation

Globalization paradox

Language

Actor Network Theory

ABSTRACT

This paper explores how globalization is impacting accounting research in a non-Anglo-Saxon setting by examining the experience of Japan. By drawing on the historical development of accounting research in Japan and on my own personal experiences of publishing in international accounting journals, I consider the processes which currently drive the homogenization of research approaches within Japanese accounting studies at the expense of the country's own tradition of critical thought. The paper argues that the language, concepts and methodological focus in the current research framework predominantly derive from the Anglo-Saxon context, and that the dissemination process in international journals marginalizes the research contributions of non-Anglo-Saxon studies, even when the latter are consistent with Anglocentric styles of research. The Anglocentrism of accounting research in the international arena is being further reinforced by institutional changes in academia, legitimizing the English-speaking Western hegemony in the production and distribution of knowledge in the global knowledge economy. The paper concludes by discussing the importance of cultural diversity both for innovative thinking and the sustainability of accounting as a research discipline.

© 2014 Elsevier Ltd. All rights reserved.

We live in a society in which the formation, circulation, and consumption of knowledge are something fundamental. If the accumulation of capital was one of the fundamental traits of our society, the same is true of the accumulation of knowledge. Furthermore, the exercise, production, and accumulation of knowledge cannot be dissociated from the power mechanisms with which they maintain complex relations that must be analysed. (Foucault, 2000, p. 291)

1. Introduction

Globalization is reformulating the space of knowledge creation in accounting. Driven by the global marketization of higher education, the transnational migration of academic staff has significantly increased in recent years. In 2005/6 foreign nationals accounted for 27% of academic appointments across the UK higher education sector as a whole. This number is expected to increase by a further 50% over the next 20 years (Kim, 2009, p. 398). Globalization is a driving force in the knowledge economy, intensifying global market-based competition within higher education. Driven by neoliberal

E-mail address: N.Komori@sheffield.ac.uk.

<http://dx.doi.org/10.1016/j.cpa.2014.09.005>

1045-2354/© 2014 Elsevier Ltd. All rights reserved.

philosophy, universities are becoming highly corporatized, and this is redefining the role and identity of academia (Parker, 2011). Increasingly, academic performance is measured in quantitative terms and such measures impact on government funding decisions. The pursuit of academic knowledge can no longer be isolated from the question of capital. Academics and their activities are deeply embedded within an emerging “knowledge capitalism” (Peters & Besley, 2006).

Accounting researchers have argued that these globalization-driven institutional changes within academia are having a detrimental effect on knowledge production within accounting (see, for example, Gendron, 2008). Their argument is that journal rankings and performance evaluations are driving researchers to conform to standardized approaches and monocentric frameworks at the expense of intellectual diversity. In other words, knowledge production has become commodified, which in turn is leading to intellectual stagnation. It has even been said that accounting research has lost its tolerance for diverse perspectives and approaches (see Hopwood, 2008).

This study explores how globalization is impacting accounting research in one non-Anglo-Saxon setting: Japan. This country provides a particularly interesting case, not least because its distinctive socio-cultural practice and traditional adherence to the critical school of accounting have in the past attracted the attention of the West. However, it is argued here that Japanese accounting research, rather than providing a fresh stimulus to the development of international accounting research, is through such a process of engagement, increasingly coming to be dominated by North American-led mainstream accounting research. This, in some ways, has some interesting parallels to the history of the Accounting Researchers International Association (ARIA) and the declining significance of normative accounting theorizing (see Edwards, Dean, Clarke, & Wolnizer, 2013). The paper examines the way in which Japanese accounting research traditions and priorities have been substantially transformed in this process and considers the significance of this shift both for Japanese accounting researchers and the broader sustainability of the accounting discipline internationally. The paper demonstrates that Anglocentrism prevails in the “international” accounting research community, which is serving as one of the critical driving forces for Japanese accounting scholars to shift their research priorities. Anglocentrism is a multifaceted notion; one of its facets relates to pressures favouring the hegemony of North American-led mainstream research. Yet the phenomenon is broader in scope and the paper is not constrained to the spread of positivism in international spaces of knowledge production. It also looks at the influence of Anglocentrism in the international community of accounting scholars involved in the production of critical and interpretive research.

Gendron and Spira (2010) emphasized the importance of moving beyond a superficial understanding of globalization in accounting research (p. 297), and globalization has come under increasing scrutiny within accounting studies (see Annette & Trivedi, 2013; Cooper & Ezzamel, 2013). However, a central argument of this paper is that the impact of globalization forces on the practice of undertaking accounting research deserves much more attention, particularly in terms of how such forces are experienced and translated by the individual researcher. Anglocentrism is deeply involved in these processes, having become a dominant feature of accounting research (see Carnegie & Napier, 2002; García-Benau & Laínez-Gadea, 2008; Walker, 2008b). It has transformed notions of what, internationally, is seen as legitimate accounting research and given considerable momentum to the above noted global rise of the mainstream. Additionally, and of much significance to accounting researchers committed to the broad-based development of international accounting research, Anglocentrism is serving to restrict the dissemination of knowledge deriving from different socio-cultural contexts – a pattern of behaviour illustrated in this paper through reference to my own attempts, in the field of gender accounting research, to disseminate knowledge indigenous to the Japanese socio-cultural context.

When the researcher’s cultural/linguistic background and experiences differ from those of their audience, there is always the risk that their views will be misinterpreted. I have warmly appreciated the advice and help I have received from various scholars in my field of research, but there are still significant matters to address with respect to the internationalization of accounting research and its capacity to address issues that are being “lost in translation”.

Translation is said to signify the process “in which different claims, substances or processes are equated with one another” (Callon & Law, 1982, p. 619) and has been used to conceptualize the process of innovation in accounting research and/or accounting’s relation with the pursuit of social change (Robson, 1991, 1992). Robertson argues that globalization is a dialectical process (of translation) in which “contradictory elements are conceived and deciphered *in their unity*”; thus, it is paradoxical by nature (Beck, 2000, p. 49). Theoretically, globalization is expected to enhance our knowledge in accounting by increasing the exchange of ideas across national borders. However, Japanese accounting researchers’ response to the globalization of the discipline is becoming ever more homogenous. While this could feasibly be assumed to be an outcome of the globalization paradox, the means by which the Japanese accounting research community has arrived at such an outcome remains a “black box”. By scrutinizing this process, the study argues that the nature of the international research arena is serving to undermine indigenous knowledge and research traditions within Japanese accounting research and ultimately threatening the sustainability of critical inquiry in accounting in the global context.

My paper, therefore, deals with two interrelated processes, namely, the increase of mainstream research in Japan, and the increase of Anglocentrism which manifests itself in several ways – Japanese data being only “useful” when testing what cannot be tested through US data; research having to focus on Western topics; and Japanese studies being increasingly predicated on Western theoretical approaches. The paper’s analysis starts in section two by considering the changing nature of the papers submitted by Japanese researchers to the Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conferences in 1998 and 2013. It discusses the underlying reasons for such a change, before analysing, in section three, how accounting research in Japan developed before the advent of globalization. The paper then considers the barriers that prevent knowledge from Japan travelling beyond that country, with analysis supported by reflections on my own experiences of

publishing Japanese-focused research papers in international accounting research journals. Section five builds on such experiences by contemplating a variety of effects that Anglocentrism is having on the attitudes of Japanese accounting researchers. This section demonstrates clearly how current institutional changes within international accounting academia are serving to marginalize non-Anglo-Saxon research and reinforcing the unequal production and distribution of knowledge within the global knowledge economy. The paper concludes by discussing the importance of cultural diversity for innovative thinking and a sustainable accounting research discipline.

2. The globalization paradox in accounting research through the spread of mainstreaming tendencies in Japan

Since its appearance in recent times, the notion of knowledge capitalism has been used to describe the nature of the economy and society in which we live; as the knowledge economy develops, knowledge is becoming a highly significant form of global capital. Globalization-driven knowledge capitalism is certainly shaping accounting academia, creating “a new kind of struggle over the meaning and value of knowledge” (Peters & Besley, 2006, p. 50).

This struggle can be seen to be manifested in Japanese accounting research. In summer 2013, for example, the APIRA Conference was held in Japan for the second time, this time in Kobe. More Japanese authors presented papers to the conference than to the earlier 1998, APIRA Conference held in Osaka, particularly in the areas of financial accounting, auditing and social/environmental accounting (see Table 1).¹ While this difference could be expected to reflect a greater exchange of knowledge among researchers from different national contexts, a paradoxical trend was also observed, with a large number of Japanese studies in 2013 employing the type of quantitative analytic models prominent in North American accounting journals to test Japanese data sets, demonstrating a clear trend towards homogeneity in terms of research methods and approach. Qualitative studies continue to be dominant in the areas of management accounting and accounting history, but the increasing move towards a standardized, positivistic research approach is certainly noticeable. Intriguingly, in the field of interdisciplinary/critical accounting, no Japanese authored paper was presented.

This tendency in Japanese accounting research is partly driven by the Japanese government's response to the globalization of higher education, which is propelling universities towards corporatization and commercialization (see Parker, 2011). As part of its plan to increase Japan's international competitiveness, in 2004, the Japanese government introduced formal performance assessment mechanisms for Japanese universities (including compulsory accreditation) (Yonezawa, 2008). Measurable research outputs and publication in international academic journals have come to be categorized as required academic activities. In August 2013, the Japanese government began using these measures of research performance to rank universities and determine their funding. The submissions to the Kobe conference could be seen to reflect Japanese accounting researchers' increasing tendencies to adopt a more “scientific” approach in response to the government's call to increase their international competitiveness. For example, the Japanese Accounting Association Research Committee's Final Report 2011 (*An Inventory of Financial Accounting Research in Japan: Under the Changing Circumstances on Accounting Research* [translation]), concluded that the “normative and descriptive” research papers currently dominating Japanese accounting journals do not meet the “prerequisites” of academic research, since they lack the “precise methodology” to “empirically test hypotheses and to construct or develop theory”.²

Individual Western accounting researchers are also having an evident impact in shaping Japanese researchers' ideas of what constitutes a “scientific” approach. For example, I was told that Skinner's discussion (2011) of the potential of the Japanese setting is likely to be very influential among Japanese researchers, especially given his stature as a Western market-led researcher studying the case of Japan and publishing in mainstream North American accounting journals. However, while Skinner sees his research (e.g. see Skinner, 2008) as significantly related to Japan's legal, institutional and socio-political context, it has to be noted that he provides no detailed discussion (in his 2011 review) of the nature of this context. Additionally, he fails to make any reference to the studies on Japanese accounting that have been published over the last two decades in journals such as *Accounting Organizations and Society* (AOS), *Accounting, Auditing & Accountability Journal* (AAJ) and *Critical Perspectives on Accounting* (CPA). While recognizing the importance for research in Japan to provide new insights, Skinner adopts a quite narrow frame of reference. His highlighting of “useful” research to pursue in the Japanese setting focuses on issues that cannot be tested empirically by data from a US setting. In essence, Skinner's conception of “usefulness” is encouraging Japanese researchers to concentrate only on those aspects of Japan that fit in with the West's unidirectional understanding of Japan's “uniqueness”. By not delving more deeply into the context of Japan and elucidating how Japanese researchers might develop *novel research questions* specific to that context, Skinner's discussion risks blinding younger Japanese accounting researchers in terms of an ability to appreciate and value Japan's own historical and socio-cultural traditions, and how these traditions have shaped and nurtured its unique accounting practices. Younger researchers may end up seeing Japan as no more than another sampling site, from which to test the applicability of Anglo-generated hypotheses utilizing standard, quantitative research methods applied in numerous prior studies. The more this takes hold, the more theoretical development runs the risk of being one-directional – with Japan and other such cultural contexts being used to

¹ Papers include those where the first author or the person who presented the paper belongs to a Japanese academic institution.

² The government does not specify a journal ranking for assessing academic performance. However, economics is having a significant influence on the position of accounting research in Japan and there is a general tendency for mainstream journals to be regarded highly. I thank Toshifumi Matsumoto for this information.

Table 1

Japanese authored papers presented at the APIRA in 1998 and 2013 (Research papers employing quantitative-orientated approach are shaded in grey).

1998				2013			
Topic	Subject	Methodology/ Theory	Approach	Topic	Subject	Methodology/ Theory	Approach
Financial Accounting/Auditing							
Financial Ratios as Predictors of Bankruptcy in Japan	Japan	Modelling	Quantitative	The impact of Japanese SOX (J-SOX) on earnings quality and earning management	Japan	Hypothesis Testing	Quantitative
Discretionary behaviour of banks earning	Japan	Hypothesis Testing	Quantitative	The Impact of type of lease accounting standards on the judgments of Japanese professional accountants	Japan	Hypothesis Testing	Quantitative
Accounting for intangibles(brands)	Japan	N/A	Essay	The managerial earnings manipulation of R&D expenditures	Japan	Hypothesis Testing	Quantitative
The relationship between tax accounting and financial reporting	Japan	N/A	Essay	Accounting conservatism for family firms	Japan	Hypothesis Testing	Quantitative
Accounting rules for capital stock	Japan	N/A	Essay	The Determinants of internal controls system and audit quality	Japan	Hypothesis Testing	Quantitative
				Information disclosure and the regulatory system for safety management	Non-Japan	Mathematical Approach	Quantitative
				Critical examination of efficient market hypothesis (EMH)	Non-Japan	Hypothesis Testing	Laboratory experiment
				The institutional logics of the International Accounting Standards Board (IASB)	Non-Japan	Institutional Theory	Qualitative
				The legitimation crises of global accounting standards and their restoration process	Non-Japan	Institutional Theory	Qualitative
Total Papers		5		Total Papers		9	

1998				2013			
Topic	Subject	Methodology/ Theory	Approach	Topic	Subject	Methodology/ Theory	Approach
Social/Environmental Accounting							
Ecological accounting as management control method	Japan	N/A	Essay/ Quantitative	The effects of stakeholders on CSR disclosure	Japan	Hypothesis Testing	Quantitative
				Stakeholder influence on the adoption of assurance in sustainability reporting	Japan	Hypothesis Testing	Quantitative
				Low-carbon supply chain management and its performance	Japan	Hypothesis Testing	Quantitative
				The determinants of narrative content of sustainability reporting	Japan	Hypothesis Testing	Quantitative
				The impact of corporate carbon emission disclosure on corporate value	Japan	Hypothesis Testing	Quantitative
				Material flow cost accounting (MFCA) and sustainable management	Japan	Questionnaire	Quantitative
				The introduction and transformation of MFCA	Japan	Case Study	Qualitative
Total Papers		1		Total Papers		7	
Public Sector Accounting							
Audit in local government	Japan	N/A	Essay	The effectiveness of accounting regulation for social welfare corporations	Japan	Survey	Quantitative
				A discrepancy between academicians and practitioners on public sector accrual accounting	Non-Japan	Literature Review	Qualitative
Total Papers		1		Total Papers		2	

Table 1 (Continued)

1998				2013			
Topic	Subject	Methodology/ Theory	Approach	Topic	Subject	Methodology/ Theory	Approach
Management Accounting / Accounting Information							
Designing product cost measurement	Non- Japan	Modelling	Essay	Investor Relations information on companies' website	Japan	Survey	Quantitative
Target costing and Japanization	Japan/ UK	N/A	Essay	Knowledge construction and empowerment through MFCA	Japan	Actor Network Theory	Qualitative
The effect of target costing on organizational culture	Japan/ France	N/A	Qualitative	The relationship between management accounting implementation and engineers' networking	Japan	(Historical) Case Study	Qualitative
Organizational theories and target cost management (TCM)	Non- Japan	Literature Review	Qualitative	Responsibility accounting system	Japan	Case Study	Qualitative
Total Papers	4			Total Papers	4		
Accounting History							
US railroad regulation and modern accounting information disclosure	US	N/A	History/ Qualitative	The introduction of double-entry bookkeeping	Asian Countries	N/A	History/ Qualitative
				Accounting for dissolution	Japan	N/A	History/ Qualitative
Total Papers	1			Total Papers	2		
International Accounting							
International transfer of accounting	France	N/A	Essay	There is no relevant category.			
Total Papers	1			Total Papers	0		

endorse or verify established theoretical positions rather than the source from which to develop new theories and theoretical standpoints.

A growing, and similarly restrictive, homogenization in approach is also becoming noticeable in qualitative research within the field of financial accounting undertaken by the younger generation of Japanese scholars. While such younger researchers are equipped with good English speaking and reading skills and a capacity to undertake discursive analysis, they are increasingly tending to focus on topics that are of interest to Western researchers and to apply the same theoretical approaches (e.g. institutional theory). Additionally, those researchers who rigorously follow the style and argument of Western accounting research apparently do not seek to add any Japanese perspective. In other words, in the name of “science”, Japanese accounting studies are in considerable danger of losing the very socio-cultural identity which has in the past fascinated Western researchers.

3. Before the advent of globalization: the development of Japanese accounting research

3.1. Creating indigenous accounting knowledge (1930s–early 1980s)

The development of accounting knowledge in Japan has historically been closely linked to the government's strategic response to global forces. Political economist [Dani Rodrik \(2011\)](#) argued that it was this political response to globalization that enabled Japan to become the only non-Western society to industrialize before 1914, despite its economic limitations. Following the Meiji Restoration in 1868, against a background of growing international imperialism and colonialism, the government sought single-mindedly to reinvent Japan as a modern, industrial nation rather than subscribing to the *laissez-faire* philosophy prevailing among the Western elites at that time. As part of the Meiji government's objective to energize the private sector, modern technologies and institutions were imported from other capitalist countries.

Modern accounting (both practice and theory), was one such import ([Tanaka, 1990](#)). It began with the introduction of the Western double-entry bookkeeping system in 1873 and continued with the arrival of traditional accounting theory from the UK at the end of the nineteenth century. Management and accounting studies from Germany had a significant impact in the early twentieth century (e.g. [Schmalenbach, 1920](#)), and in the post-WWII period, knowledge creation in accounting was profoundly influenced by the US.

Although accounting was an imported knowledge in Japan, the creation of indigenous or “translational” knowledge was an important commitment for the country. [Iwao Iwata \(1956\)](#), for example, argued that rather than uncritically importing accounting knowledge from the West, follower nations should see it as their role to refine it. This is typical of Japan's approach to innovation: import or imitate forms or ideas from abroad and refine them into something uniquely Japanese.

Local modes of learning, which emphasize the relationship between mentor and mentee (or master and disciple/apprentice), have played a key role in “translating” imported Western accounting knowledge into something indigenous. Having its origins in Confucianism, the mentor-mentee relationship has traditionally played an important role in knowledge creation and transmission in Japan. At the heart of Japanese martial arts (*aikido*) lies the notion of *shuhari* ([Fujiwara, 1993](#)). This sees learning as a three-stage process: the first stage is *shu* (obey), the second is *ha* (detach) and the third is *ri* (transcend). Knowledge is transmitted in this way in all of the traditional Japanese arts, from the tea ceremony to calligraphy and traditional *noh* theatre. This is to a great extent a continuing tradition and priority, although the recent drive towards globalization in accounting research is tending to jeopardize this translation process.

Research students in Japan (including those in accounting) often lodged with their professor (master) and worked closely with them. As the first step, students are expected to translate the Western-originated literature into Japanese, while their professor highlights the literature's key arguments. This (*shu*) process is intended to give the students greater insight into their professor's thinking – originality is not the priority. Particular importance is placed on acquiring knowledge from one's professor and understanding their critical interpretation of the significance of the Western author's work. The close personal contact, regular interaction and trust facilitate the sharing of not only academic knowledge but also tacit knowledge. In contrast to explicit knowledge, which can be expressed in formal and systematic language, tacit knowledge is “deeply rooted in action, procedures, routines, commitment, ideals, values and emotions” ([Nonaka, Toyama, & Konno, 2000](#), p. 7). It is thus highly personal and can be difficult to communicate linguistically. Students were also expected to assist their professor in her/his translation work. Like any other apprentice, they learned their craft by observing and imitating their master's work and listening to her/his feedback on their writing. Crucially, the process allows students to learn not just about Western knowledge, but also their professor's insights into its applicability to the Japanese context.

In the *ha* stage, students are expected critically to appraise their mentor's knowledge by identifying its limitations and linking it with the arguments of other leading accounting figures (either in Japan or the West). Students are then expected to overcome these limitations to develop a new argument or framework; when this work is published in book form (mainly in Japanese), the author is fully qualified to be an independent researcher (*ri*). When a student's intellectual curiosity takes them into areas outside their professor's expertise, they may seek to develop their knowledge outside Japan. Feeling inspired by mathematics, for example, Yuji Ijiri left Japan to pursue an academic career in the US, where he worked on momentum accounting and triple entry bookkeeping ([Ijiri, 1986](#)), and served as President of the American Accounting Association (1982–1983) and an early member of ARIA (see [Edwards et al., 2013](#)).

Accounting academia in Japan has been shaped by this vertical master–disciple (professor–student) relationship, which plays a continuing role not only in the indigenous knowledge creation process, but also throughout the researcher's life and

academic career. One example of the creation of indigenous knowledge was the emergence of the critical school of accounting in Japan. This first appeared in Japan in the 1930s – which, according to Japanese scholars, was prior to when the critical accounting approach emerged in Anglo-American studies (Oguri, 2002). At the time, Marxist ideology had a major influence on Japanese academia.³ Later, in the post-WWII period, a number of accounting academics played a role in the implementation of accounting standards as part of the country's efforts to reconstruct post-war Japan's socio-economic foundation as a democratic nation (Suzuki, 2007).

The post-WWII period has witnessed greater emphasis on importing US accounting knowledge. However, the relationship between accounting academia and practice at that time was not one-sided, as has been argued to be the case in North America, with the latter being the most dominant element (see Gendron & Bédard, 2001). The role of accounting academics was originally to generate knowledge to underpin imported accounting practice and support the education of newly established professionals. Following the enactment of the US-originated Securities and Exchange Law (1948) and the German-influenced Commercial Code (1890), Japanese accounting researchers mainly sought to prescribe optimal accounting standards (normative accounting) to co-ordinate stakeholder interests (Matsumoto, 2009). This pattern continued even after *A Statement of Basic Accounting Theory* (ASOBAT), published by the American Accounting Association (AAA) in 1966, triggered an accounting paradigm shift in occidental countries. ASOBAT stipulated that the primary purpose of financial statements was to provide information to enable users (i.e. investors) to make economic decisions (see Young, 2006). While raising the idea and pertinence of market-based empirical research in Japanese accounting academia, the shift towards a user-orientated approach did not have a significant impact on the interdependent relationship between academics and practice in Japan.

3.2. “Exporting” accounting knowledge (1980s–early 2000s)

In the 1980s, a few Japanese accounting researchers began working outside the vertical master–student relationship. The decade also saw Japanese researchers within the critical school of accounting looking for opportunities to share their perspectives with researchers outside Japan. To this end, several visited leading higher education institutions in the UK. Toshifumi Matsumoto was the first visitor to Manchester Business School in the early 1980s. Matsumoto's visit helped inspire a number of young Japanese researchers to shift their attention from US-orientated accounting studies to accounting research in the UK.

The exchange of ideas was also encouraged by Western researchers, who were keen to learn more about accounting knowledge in Japan. It culminated in the publication in 1990 of a special issue of AAAJ on Japanese accounting (guest edited by Yoshiaki Jinnai and the late Jill McKinnon).⁴ McKinnon (1984) had previously highlighted the important role that culture had played in shaping accounting regulation and auditor–auditee relationships in Japan. In their study, commissioned by the Institute of Chartered Accountants of England and Wales (ICAEW), Cooke and Kikuya (1992) paid close attention to the country's sociocultural factors that influence on its financial reporting practices. Western researchers were also inspired by Japan's manufacturing success (see, for example, Cooper & Chew, 1996) and how it had incorporated the accounting function into engineering processes. They were keen to learn from a Japanese accounting model which was helping to improve product design and quality management (Hopper, 1999, p. 59). A growing sense that Western society was becoming over-dependent on accounting may also have contributed to their interest in the case of Japan (see Power, 1999).

Japanese accounting scholars responded to Western interest in various ways. Those who were keen to transmit their knowledge were helped by Western researchers such as Trevor Hopper, Tony Tinker and others to introduce Japanese critical accounting to a wider audience. However, their efforts ultimately had limited impact. According to Google Scholar, none of the papers submitted by Japanese authors for the AAAJ and CPA special issues on Japan has been cited more than 20 times. It seems that even when a Japanese researcher's work is prompted by Western interest, the Western research community will not necessarily be interested in the results (see Toms, 2006). The exception to this is research on target costing. Some papers on target costing by Japanese authors have been cited more than 200 times (e.g. Kato, 1993). The level of international impact enjoyed by the latter group may reflect these authors' command of English,⁵ but it may also reflect their strategic choice to work in an area that is of broader interest to the Western research community. In this area, Japan is regarded as a leading light, rather than a follower of the West.

3.3. Remaining silent: the difficulty of making Japan's voice heard (mid-2000s onwards)

Accounting knowledge in the international arena is essentially Anglocentric in nature; it draws on data from Anglophone countries and is predominantly written in English, following the style of writing favoured by researchers in Anglo-Saxon

³ For instance, it led early accounting scholars, including Iwata and Kiyoshi Kurosawa, to see accounting as a social science. Adopting the Marxist perspective on capital, they saw the mode of accounting (forms and structures) as a reflection of capital and as an organ driven by its own motivations and contradictions (Tanaka, 1990; Fujita, 2002). This perspective reportedly provided the theoretical and methodological underpinning that enabled Japanese accounting scholars to establish accounting as an independent social science; accounting was regarded as “science” which would help engineer “pragmatic social policy” (Suzuki, 2007, p. 562).

⁴ Also, CPA published a special issue, in 2005, on Japanese critical accounting.

⁵ The learning of a foreign language has traditionally been seen in Japan as a way of becoming more cultured and learning about life. Less importance has been placed on practical usage, with the result that Japanese people generally lack confidence in their ability to communicate in a foreign language.

countries. Japanese accounting scholars have found it difficult to get their indigenous knowledge integrated into the Anglocentric knowledge creation process.

One obvious impediment to integration relates to the translation of (accounting) concepts from one language into another (Evans, 2004). Unlike German and French, which are closely related to English, Japanese is a completely separate language. Often described as the most difficult language to learn, Japanese has a threefold writing system: *kanji* (characters borrowed from Chinese), *hiragana* (characters specific to Japanese) and *katakana* (characters developed to express Western concepts). This has made it harder for Western researchers to learn more about Japan, a problem which is further exacerbated by the fact that a number of the concepts associated with accounting in Japan cannot be literally translated into English. When *genkakikaku*, the strategic cost management practice in Japanese corporations, was translated as “target costing”, it was assumed in the West that this practice fell within the accounting domain (Hopper, 1999, p. 58). However, when I was a university student in Japan, accounting scholars in the country were arguing that this interpretation had failed to recognize that *genkakikaku* refers not just to processes and techniques, but also to the philosophy that underlies them. This philosophy holds that the role of accounting is to assist the *ex ante* control process (Kagano, 1997) and promotes a form of accounting based on control *with* workers (co-management) instead of control *over* them (Kokubu & Sawabe, 1996, p. 784).

Another barrier to integration is the gap that exists between Japanese and Western accounting studies in terms of problem setting and the approach to accounting research (Fujita & Jinnai, 2008). Emerging substantially in the 1970s, Western critical accounting has been significantly influenced by post-Marxists and poststructuralists such as Foucault. Interestingly, few scholars have viewed the mode of accounting calculation as a reflection of the circulation of individual capital (Oguri, 2002, p. 480), while this is a central tenet of the “individual capital movement” approach, one of the main schools of critical accounting thought in Japan. This latter approach sees the primary objective of accounting research as being to explore the mode of recording (bookkeeping) and calculation in accounting that reflects the “surplus value-orientated movement of capital” (Oguri, 2002). Japanese critical accounting scholars observe that too much emphasis on social theory “essentially transfers the focus of attention from accounting” *per se* (Hopwood, 2008, p. 92). They argue that in Anglo-American countries, where accounting is highly professionalized, little emphasis is placed on conceptually distinguishing the function of accounting from the profession of accounting (Fujita & Jinnai, 2008, p. 292). In post-war Japan, the function of accounting is especially related to socio-economic policy management, one of whose aims is to help sustain stakeholder-orientated corporate governance (Dore, 2000). The main purpose of accounting knowledge is then, reportedly, to construct a system for calculating profit and distributing it among stakeholders (Matsumoto, 2009; Oguri, 2002), and to set up rules balancing the respective norms and interests of Japanese business and society (see Sunder, 2005). Reflecting different notions of the social function of accounting, the differences between Japanese and Western researchers on the “perception of what counted as legitimate (“state-of-the-art”) accounting knowledge” (Edwards et al., 2013, p. 379) cannot always be easily “equated with one another” (Callon & Law, 1982, p. 619). Encountering continuous barriers to translate language, perspectives and methodological focal points into the international academic arena, a majority of Japanese accounting researchers eventually found it more rational to concentrate on their domestic academic activities. More emphasis was duly placed on publishing their research through books and scholastic journals for both academic and practitioners in Japan.

Globalization has not only re-shaped the boundaries of Japanese accounting research, but has affected the personal experience and outlook of individual researchers. In the following section, I reflect upon my personal experience of publishing research in international accounting research journals. This experience suggests that the international accounting research community supports the reproduction of Anglocentric knowledge and makes it difficult for non-Anglo-Saxon perspectives to be heard.

4. In communicating Anglocentric research we construct Anglocentric research: the dilemmas of cross-cultural research in accounting

I decided to undertake my PhD in gender research in accounting (Komori, 2008b). This research interest has its roots in my cross-cultural experiences as a child in the US which helped me see that values, norms and language shape people’s lives differently in different cultural contexts. My growing awareness that “the personal is political” (Lehman, 2012, p. 277) did not accord with general attitudes reflected in Japanese-authored research; within such studies, Japan tended to be portrayed as backward compared to the West, and the Western-style professional model tended to be regarded as the ideal to which Japan should aspire (Walker, 2008b, p. 304). I considered it critical for the development of my accounting knowledge to work in an international context and eventually moved to the UK. My subsequent encounters provided some illuminating insights into the capacity of Japanese accounting thought to influence the Western-dominated academic knowledge base.

4.1. The Anglo-Saxonization of knowledge? – illustrative questions emerging from the arena of gender accounting research

Since moving to the UK, I have sought to broaden the gender and accounting literature by providing evidence from the Japanese context. Since gender is not an established notion in Japan, my research, by nature, has meant employing Western perspectives to examine the lives of Japanese people and their accounting practices. Especially critical, therefore, has been the translation process. To publish studies based on non-Anglo-Saxon contexts in international accounting research journals typically requires two stages of translation. First, research questions must be translated into a form that suits the indigenous

socio-cultural context. In my case, this has meant redesigning my interview questions so that they can be understood by Japanese respondents. The major objective of this translation process is to facilitate the identification of problems that Japanese respondents may share with those identified by gender studies in the West and, as discussed by [Callon and Law \(1982\)](#), to “enrol” Japanese women in the evolution of a common interest with those in the West. Fieldwork yields successful outcomes only when this translation process has gone well. A second translation – in the other direction – is then necessary to disseminate the research findings to the Western-led accounting research community. While I found that the first translation process is relatively controllable, the second has too often led to unexpected communication problems.

When my research on household accounting was in its early stages, one of the reactions I received from the Western researchers was: “This is not accounting”. Although Japanese women did not enter the accounting profession until the post-WWII period, they have had a long-standing relationship with accounting in the home; to me, it seemed crucial to examine women’s relationship with household accounting in order to understand the experiences of women accounting professionals. The household is now a well-established site for accounting research (see [Walker & Llewellyn, 2000](#)), but when I presented my first piece of work on Japanese women’s household accounting practices ([Komori, 1998](#)), there were no published empirical studies on household accounting practices in the international research arena. Research on such an unconventional site required the use of unorthodox research materials; the study drew primarily on the women’s magazine, *Fujin no Tomo*, which has played a key role in the introduction and establishment of household accounting practices in Japanese society since the early 1900s. The validity of this material was questioned by one journal reviewer, who saw the magazine as equivalent to *Cosmopolitan*. This was surprising to me as the two publications have radically different histories, aims and agendas. The reviewer’s reaction convinced me further of the need to provide a contextual explanation of Japan’s history, society and culture (see [Komori, 2007](#)) and to define clearly “what counts as accounting and what counts as evidence” ([Miller & Napier, 1993](#), p. 637).

It became evident that an appreciation of the contextual differences between Japan and the West was vital to understanding the relationship between women and accounting in Japan. For example, the public-private relationship in Japan is not hierarchical, and the household has historically been constructed as an important public arena, closely linked to the state’s modernization project in which household savings are seen as an important funding source. In the West, accounting professionals have achieved pre-eminence by dominating the “economic functions” within the global functions of capital ([Armstrong, 1987](#)). The accounting profession in Japan is less than 10 percent of the size of the profession in either the UK or the US, and its members do not occupy key corporate positions to the same degree.

Such contextual differences have resulted in Japanese women practising accounting professionally or at home having experiences, and ascribing meanings to those experiences, which are significantly different from those described in Western-based studies. However, the lack of contextual knowledge on the part of Western researchers has often led to reviewers (and other gender researchers) misinterpreting the findings emerging from my research. For example, I conducted an extensive series of oral history interviews (66 in total) with Japanese women accounting professionals from a range of career backgrounds. One analysis of the findings appeared in a special issue of AAAJ on “Gender and Accounting Revisited” ([Komori, 2008a](#)), while other analyses have yet to be published. The interviews focused on topics such as why Japanese women entered the profession, the difficulties they had encountered and how they had coped with these difficulties. Perhaps surprisingly, a number of interviewees (including the first ever woman accounting professional) explained that they had experienced no particular difficulties at work because of their gender. In the West, where women have long struggled against exclusion and discrimination, such a response seems far-fetched. In Japanese society, where the emphasis is on interdependent cultural values, many early female accounting professionals found their work fascinating, as it brought a sense of independence to their work and lives. The oral history interviews frequently yielded unexpected findings, but it was even more unexpected to read one reviewer’s comment that one interviewee was not “admitting to me – or even to herself – that she had been discriminated against”. Obviously, my explanation of the context was not sufficiently persuasive for the reviewer to correctly interpret the woman’s accounts, but the fact that the reviewer could not “admit” her narrative certainly caused me to question whether voices from non-Anglo-Saxon contexts are in fact only allowed to speak when they accord with Western assumptions ([Chua, 1998](#); [Kim, 2008](#)). My experience raises questions about the extent to which (Western-led) international accounting research decides what can be heard and what cannot.

When the researcher and reviewers come from different socio-cultural contexts, this may not only lead to oral history narratives being misunderstood; it can also make it more difficult for authors to highlight, and for reviewers to recognize, the important evidence. When I attempted to publish the oral history of the first woman accounting professional in Japan ([Komori, 2010](#)), I found that her account did not fit comfortably into the Western-led analytical frame of gender and accounting. However, to me, her account offered valuable historical insights into audit practice and the learning process. I appreciate that reviewers were struggling to understand my writing, but their comments also showed that they found it difficult to let go of their assumptions when looking at the outcomes of my research. Despite the interviewee’s passionate account of her work as an auditor, one reviewer concluded that “simply [she is] a non-introspective person”. The distinct socio-cultural context in Japan means that women’s relationship with accounting in the country does not necessarily fit into the dichotomous element of the research framework developed in the Western context (public-masculine-hard-quantitative vs private-feminine-soft-qualitative) where accounting is associated with masculine qualities, repressing feminine values and subordinating women. However, Japan has its own story of accounting and women. Arguably, the experiences of Japanese women accounting professionals reflect the nature of (and changes in) the country’s cultural values; which in turn have shaped the profession’s approach to audit practice and attitudes towards work. All in all, the picture that

has been portrayed in the literature of accounting as a tool of oppression, with women as its victims, does not necessarily hold true in Japan.⁶

Hines (1988) highlighted that things become reality when we recognize them as real. However, “reality does not exist independently of the concepts, norms, languages and behaviour of people” (p. 257). Accounting researchers have long been aware of the role of language in the creation of knowledge. Cooper (1992), for example, argued that “Our access to the real world is mediated by language”; on acquiring language, “we learn about ourselves and the society in which we live” (p. 19). While some researchers have highlighted the dominance of the Anglocentric view in accounting research (e.g. Walker, 2008b), it is still critical to recognize that reviewers for the leading international accounting journals come predominantly from the West, mostly from the UK and the US. Likewise, the language and concepts we use when learning about accounting are largely derived from the cultural tradition of Anglo-Saxon countries, with research questions reflecting the Anglo-Saxon context. Disseminating research outcomes from non-Anglo-Saxon contexts to a Western audience requires the translation and interpretation of indigenous phenomena and knowledge using non-indigenous language and concepts. There is an inherent risk that the phenomena will be miscommunicated or misinterpreted, and an inherent pressure for the experiences and perspectives identified to be moulded so as to legitimize Anglo-Saxon-led assumptions and problem-setting.

On a number of occasions, I have perceived from reviewers’ comments that they have misinterpreted my interview data in this way. In response, I have tried to construct an analytical framework reflecting Japan’s social and corporate governance context, which provides an idiosyncratic template to make sense of the experiences of women accounting professionals and their implications (Komori, 2008a, 2010, 2012). I have also tried to tie my findings more closely into the Western literature. Responding to a reviewer’s comment offers the opportunity to “rearrange space” by opening up a conversation between two different contexts (Golden-Biddle & Locke, 2007, p. 51). As part of this process, I have had to locate Japanese women’s experiences within the discussion in the (Western) literature, which has enabled me to give some meaning to their accounts. Essentially, this has meant rationalizing the Japanese experience using Western language and concepts; as a result, only those phenomena which correspond to Western theoretical notions can be visualized. Papers are accepted only when I hit the right balance of translation and visualization of the Japanese perspective (e.g. Komori, 2008a, 2012). If I draw only on my field experience in Japan, in most cases, no second chance is given to revise my work. I cannot help feeling, however, that those papers that have been published tend to “[stand] forth and away from” (Said, 2003, p. 22) how Japanese women view their own experience. Thus, the alternative perspectives that might arise from indigenous contexts are silenced, or at best, left patiently waiting to be acknowledged as “real” and “legitimate”.

4.2. *Lost knowledge? The effect of the current academic environment on research in non-Anglo-Saxon countries*

Knowledge is deeply embedded in the social context of the community that creates and reproduces it (Kuhn, 1962; Nonaka et al., 2000). I initially felt that having a UK base would give me the freedom to explore and develop international understanding of the uniqueness of Japan’s accounting practice. However, the rise of managerialism and the growing emphasis on performance measurement and research rankings within the UK academic environment (a trend that is also observable in many other countries) have caused me to revise my views – and to reconsider the sustainability of my academic position.

When my research outcomes on Japan appear to contradict findings from the Western context, these outcomes have invariably been fundamentally challenged by reviewers. As discussed earlier, the reviewers’ comments have demonstrated that there is sometimes significant miscommunication between us. In the Japanese culture, communication is about seeking consensus and is therefore intuitive, emotional and adaptive (Blaker, Giarra, & Vogel, 2002). In written documents, indirect expression is preferred and “lines of argument” and “making a point” are felt to be offensive. Since I see Japanese women accounting professionals as potential readers, my writing gravitates towards the Japanese style, which is often perceived to be circuitous by reviewers.

Where the distance between my cultural assumptions and those of the reviewer has been significant, I have been advised to undertake further study to confirm my findings before seeking publication. Thus, “messy” research outcomes from indigenous contexts face the pressure of needing to be trimmed or developed to fit Western-led research questions, ontological assumptions and research frameworks. Much is lost in this translation (assimilation) process. In the Japanese interdependent cultural context, underpinned as it is by feminine values and group orientation, being an accounting professional means something different in Japan from what it means in the West. Without an appreciation of this socio-cultural and historic context, my interviewees’ heartfelt descriptions of their passion for their work were always going to struggle to be fully understood.

These lost stories represent the loss of an opportunity to “think differently” (Humphrey, 2008; Lehman, 2012). It is often these overlooked stories that give the best insight into how accounting is “taking on different forms in different places and at different moments” (Hopwood, 2007, p. 1367). The growing emphasis on managerialism in UK academia is certainly reducing the opportunities for innovative accounting research. The introduction of research-ranking league tables restricts the researcher’s liberty to choose the best outlets for their work. As the pressure grows to produce the expected outcomes

⁶ It could be argued that women’s enthusiasm for accounting work is also constructed by their social position. However, the diverse outcomes from the interviews were not consistent with the Foucauldian theory of self-disciplinary perspective.

within the expected timeframe, researchers have less time to delve deeply into any research outcomes that deviate significantly from Western-led arguments. Knowledge from different socio-cultural traditions is not just being lost in translation; it is being lost because the current academic climate “captures” non-Anglo-Saxon researchers and pressures them to adopt Anglo-led perspectives. In Japan, accounting as a practice has been a reflective tool that has helped both men and women to learn about others and themselves (Komori & Humphrey, 2000; Komori, 2010, 2012), to emancipate themselves from social power and self-interest (Komori, 2007, 2008a, 2012), and to sustain the feminine cultural values which tend to be marginalized in today’s global society (Komori, 2012). The evidence emerging from such an enabling role of accounting suggests that the effect accounting has on society (e.g. gender) may be contingent on who is engaging in its practice and under what aim. Such questions, however, appear to be overtaken by the dominant Western, masculine assumption that accounting is a technology for governing others.

5. Colonization of knowledge?

Anglocentrism impacts not only on the publication process of non-Western research, but also on its post-publication position. This section reflects further on how such a tendency is re-shaping non-Western academics’ response to the globalization of accounting research and constructing an unequal power balance in the knowledge economy.

5.1. *Becoming a “second rate citizen” in the knowledge creation process*

I have come to understand that an important aspect of the translation process is to persuade Western reviewers of the work’s significance by paying considerable heed to the interests and research agendas of Western gender researchers in accounting. Even if my paper is published, the knowledge it contains must undergo another translation process before it is properly integrated with existing studies: in Latour’s (1988) term, the paper needs to be “enrolled” by the international accounting research community – it has to evolve a common interest and be seen as significantly substantial for Western researchers to “ally” with it. Only then will the paper impact on existing research, but it is a translation process that is significantly shaped by and, in the process, serves to reinforce Anglocentric supremacy.

Studies based on non-Anglo-Saxon countries seem to be welcomed as long as they look as if they have the potential to answer a Western-led research question. If they do not live up to this potential, or another solution presents itself, the country tends to become less interesting. Japanese management accounting, for example, attracted the attention of key Western researchers because they believed it had played an important role in Japan’s economic success. However, when this myth was busted, their interest quickly faded away.

To date, it looks as if my research outcomes on Japanese women and accounting have been translated in a way distant from the core message I have tried to convey in my papers. While the uniqueness of the Japanese experience has often been commented on, too little attention has been paid to the fact that this experience raises research inquiries that are different from those in the Western context. The unidirectional nature of this translation process is further reinforced by my recent experience, where published reviews and discussions of gender research do appear to marginalize or even exclude the experience of Japan from the field of pertinent accounting studies (e.g. Haynes & Murray, 2013; Young, forthcoming). This is particularly frustrating when it is evident that such research is both supporting and developing Broadbent’s (1998) view that accounting serves as a vehicle to facilitate feminine values (Komori, 1998, 2012). Japanese women’s accounting practice could be categorized as having “masculine” qualities in that it is orientated towards objective quantification, but critically, it has to be appreciated that women have used these meticulously recorded figures to plan holistically for their family, take care of “over-emotional” husbands and control their “impulsiveness” and teach children a sense of responsibility (Komori, 2012; Komori & Humphrey, 2000). In Japan, accounting has historically played an enabling role for women, but it could also have enabling potential for men, who tend to be excluded from interdependent social relationships (Komori, 2008a, 2012). The interrelatedness of masculine and feminine qualities that is shaping accounting practice in the Japanese context is consistent with “the positive potentialities of the combination of the masculine/feminine” (Young, forthcoming, p. 6). Haynes and Murray (2013) suggested that research into gender equality needs to move beyond the exploration of gender division; the Japanese experience presents a potentially rich research site in this regard. But although the empirical findings from the Japanese context, in my view, engender innovative questions and take research on gender and accounting forward, such possibilities have so far been largely ignored.

The complicated nature of the translation process might explain the limited impact of the Japanese experience on the international accounting research arena; maybe Japan is seen to be too different or too extreme and, consequently, too hard to understand, so it is more likely to be ignored or gains a much lower level of visibility? Maybe the effort Japanese authors have to make to justify the significance of their work to Western researchers and readers, ironically, serves to undermine its significance – if the work was of real intrinsic value, this value should take far less time for authors to explain and be far more obvious to Western researchers? Underlying such questions is the concern that Japanese studies and Japanese researchers are working in the “international” accounting research arena from a considerable position of strategic weakness. While seeking to contribute to international knowledge, they are, by definition, or at least implication, not primarily seen to be international or central to understandings of the international context. From this perspective, evidence from Japan comes to be seen more in terms of its “foreignness”; Japanese experiences are constructed as “deviant” in that they do not follow the “desirable norms or standards of argument” (Gendron, 2008, p. 103) that have been built around evidence from Anglo-Saxon

countries. Thus, in the process of engagement with the “international” accounting research arena, it can be argued that Japan and other non-Anglo-Saxon cultures are being constructed as “other” (Said, 2003), with the consequent risk that their research contribution is being marginalized. Personally, I have found this to have a strong sense of irony, given that gender research in accounting is typically argued to have the potential to challenge taken-for-granted assumptions by illuminating the experiences and voices of those who have been marginalized and excluded. Paradoxically, the study of non-Anglo-Saxon contexts tends to be accepted only if it legitimizes Anglo-Saxon research assumptions or if it is marginalized as “other”. There has been little attempt within the international accounting research arena to develop a conversation or to create a space to reflect on how the different evidence from non-Western contexts could help us do what Lehman (2012) said was so important – namely to “re-imagine the stories” of gender and accounting (p. 274).

In pursuit of such a goal, I have sought to have more personal interaction with Anglo-Saxon gender researchers, but these have not proved that facilitative. For example, in an informal meeting to discuss my research with a UK-based researcher in gender and accounting, I had expected her to express curiosity about Japanese women’s relationship with accounting. Instead, she just commented that “you have so many empirical materials that you can publish a good number of papers”. Although fully understanding that a relationship with another researcher cannot be built up quickly, this reaction suggested to me that increasing performance pressures in academic circles is creating a mind-set among researchers where “it matters less why something was written, or how it was written, or whether anyone reads it, than the simple matter of it being published” (Parker, 2013, p. 462). In this context, there is evidently little incentive for Western researchers to enter into conversations intent on gaining better knowledge of the distant and unfamiliar as these are not likely to be fruitful publication routes.

The growing significance of publication is also having an impact on the editorial process, further reducing the opportunities for formulating knowledge from non-Anglo-Saxon contexts. When I expressed my disagreement with the aforementioned reviewer’s comment on the interviewee not having admitted experiencing gender discrimination, an editor in a leading international accounting research journal (classified as 3 in the ABS list) explained that a journal editor must listen not just to the author but also to the reviewer. The editor is embedded in the network of reviewers, which is dominated by researchers from the “Global North” (Wade, 2007). Reflecting upon his experience as journal editor (2008–2012) at the Sage-owned Organization (classified as 3 in the ABS list), Martin Parker acknowledged that: “It was difficult to disagree with the reviewer’s suggestions at risk of antagonizing people I needed to keep onside” (Parker, 2013, p. 469). Against this background, it could be argued that editors may find it too risky to support non-Anglo-Saxon research that often does not “fit into the boxes which have already been established for [it], whether in terms of content or style” (Parker, 2013, p. 461). Consequently, academic discourse is more likely to be led by “fashionable concerns of academics in highly ranked institutions in the Global North” (Parker, 2013, p. 469). Non-Western researchers are deprived of not just the language to construct knowledge and to speak for themselves but also the opportunity to “determine research agendas which [emanate] directly from the testimony of people in their own socio-cultural context” (Walker, 2008a, p. 594, emphasis added). Faced with the “glass wall” in the knowledge production process, non-Western researchers have little choice but to chase endlessly after the academic knowledge produced in the Global North.

5.2. Construction of the Global South in the knowledge creation process

My experience of the difficulties presented by translation processes does help me to understand why so few Japanese accounting researchers have sought to transfer (and/or succeeded in transferring) indigenous knowledge to the international arena. The standard impression nowadays among younger Japanese accounting researchers is that quantitative accounting research is a useful alternative to discursive study; not least because numbers can be treated as “neutral” representations of different socio-cultural settings; being “mobile and command[ing] widespread recognition” across different contexts (Robson, 1992, p. 701). In contrast to qualitative research, which is perceived to require “much higher English writing abilities”, quantitative research “can save time and effort by not having to come up with the arguments to convince reviewers that their study is internationally relevant” (Humphrey, 2008, p. 183).⁷

For this younger generation of researchers, the production of ever more standardized accounting studies is not an issue of concern; their priority is not to explore the complexities and intricacies of Japanese lifeworlds and local socio-cultural values. Instead, their task is to capture them in a “proxy” fashion, translating and reducing cultural variables to a quantitative measure and representation. Rather than focusing on “the origins and nature of the major accounting issues of our time” (Ishikawa, 2005, p. 135), which should be one of the main lines of academic inquiry within critical accounting studies, Japanese accounting researchers are operating increasingly in ways that further reflect and reinforce the international accounting research community’s dependence on the perspectives and priorities of the Global North for knowledge creation.

This unequal power balance in the knowledge creation process may be observed in the trajectory of *The Japanese Accounting Review*. This journal was launched in 2011 at Kobe University in Japan, led by chief editor Hidetoshi Yamaji. The journal reflects his wish to provide “a forum for accounting scholars across the world to observe, analyse, reflect, and report on encounters between the Western and other systems of accounting” (Yamaji, 2012, p. i). The journal, which is written in

⁷ Quantitative research is favoured by younger Japanese accounting researchers also because it is considered as saving on information and technology costs. I thank Norio Sawabe for this information.

English, aims to encourage Japanese researchers to reach out beyond the country's research community, and to offer a platform for Asian scholars to evaluate critically the potential of their own socio-cultural knowledge to construct alternatives to the Western-led convergence model. According to the journal's editors, however, although the majority of papers sent to the editors are from Asian countries, they predominantly reflect the research paradigm and approach to question-setting of mainstream North American accounting journals.⁸ They demonstrate little critical understanding of the diverse ways in which accounting is both shaping and shaped by indigenous cultures, economies and societies.

The detrimental consequences of local Japanese accounting scholars' reluctance to engage with their own cultural traditions are well illustrated by considering the "developing" nature of auditing knowledge within the international research arena. Within this domain, discussion of Japanese auditing has failed to include attempts "to recognize and learn from different experience" (Humphrey, 2008, p. 187, emphasis added). The dominance of Anglo-Saxon discourse has reinforced the view that audit practices in Japan have not been well advanced, in particular since 2000, when a number of accounting frauds came to light (see, for example, Skinner & Srinivasan, 2012). This is puzzling given that the history of corporate auditing in the West has been marked by notorious corporate scandals which have prompted the introduction of regulatory activity and new checks and balances on the audit profession. Despite the litany of failures and problems, researchers have not really attempted to question the West's assumption of auditing superiority. It is equally surprising that no Japanese accounting academics have challenged the notion that Japan is backward in auditing terms (see, for example, Sakagami, Yoshimi, & Okano, 1999). The silence of Japanese scholars contrasts sharply with the attitude of some Western critical accounting researchers, who have launched challenging inquiries into the role of auditing and auditors (see, for example, Sikka, 2009). It must be recognized that defending the appropriateness of Japanese auditing institutions is likely to be a more difficult endeavour than critically discussing a profession's scandals. However, by keeping quiet about Japanese perspectives, it could be argued that Japanese accounting academics may run the risk of indirectly legitimizing the North American audit profession at the expense of their own cultural tradition and values (see Gendron & Bédard, 2001; Humphrey, 2001).

The different perspectives and bodies of knowledge within so-called or presumed "marginal" countries have regularly been said to be potential sources of innovation and new understanding (Hopwood, 2007, p. 1370). However, instead of encouraging such potential, accounting research has advanced the institutionalization of Anglocentric knowledge creation. It could be argued that accounting research now serves as an "inscription" that reflects some institutional form of long distance disciplinary control by North American-led Western countries over knowledge creation within non-Anglo-Saxon countries.

6. Learning from difference: the importance of dialectical thinking in knowledge creation in international accounting research

Through the expansion of transnational space and actors, globalization has helped to significantly develop the knowledge economy – while impoverishing it in several important respects (Harvey, 2005). Accounting researchers are embedded in the web of knowledge capitalism. In this context, this study has sought to illuminate the internal workings of accounting research in a non-Anglo-Saxon setting and assess its impact, both broadly and from a personal perspective, on the international accounting research arena.

Although globalization in accounting research might be expected to be continually creating new opportunities to enrich our knowledge, paradoxically, Japanese accounting studies run the risk of becoming increasingly homogenized and standardized in approach. The field of international accounting research is strongly Anglocentric in nature. This helps legitimize the logics and theoretical underpinnings of the Western (Anglophone) context and, as a consequence, has created an unequal power balance in the production and distribution of knowledge. In this context, globalization-led institutional changes in academia are reinforcing a paradoxical impact on Japanese accounting research. The current emphasis on performance measurement in Japanese accounting academe means that fewer and fewer Japanese researchers are exploring, in a qualitative fashion, the nature and dynamics of accounting in its socio-cultural context; nowadays, the dominant tendency is to concentrate on quantitative, market-based accounting research approaches. One of the important tasks of accounting research is critically to rethink the role played by ideological notions of neutrality and objectivity and "to explain how seemingly neutral accounting practices facilitated, and continue to facilitate, the massive wealth transfers" (Arnold, 2009, p. 808) of today's financialized economy. For younger Japanese researchers, however, these ideological notions are increasingly not the subjects for critical inquiry. Such researchers are becoming uncritically accepting of the legitimacy of the "market" and increasingly dependent on "neutral", calculative methodological approaches. By decontextualizing their data and neglecting the influences that shape and are shaped by accounting, Japanese accounting researchers are failing to challenge the legitimacy of existing ruling elites and dominant ideologies. Most ironically, in the case of Japanese auditing research, such a narrow focus is serving to reinforce the legitimacy of the Anglo-Saxon-led audit profession in the global economy and society at a time when its legitimacy has been heavily criticized in the West.

Hopwood (2007) expressed concern that accounting research has become insufficiently innovative, with researchers having become too cautious in their approach to "new perspectives, new insights, and new interdisciplinary involvement" (p. 1370). If this tendency goes unchecked, it will not only have a detrimental influence on local accounting research; it will

⁸ Comment made by the journal's editors in their interview.

continue to have a paradoxical, de-internationalizing, effect on the role of accounting research in the global context. That said, I believe that the potential is there for us to break through the barriers identified by Anthony Hopwood, but we have to move well beyond bland reassurances of the international and open nature of our discipline. We have to reflect much more seriously and critically on what contribution is being allowed to be made and what additional contributions can be made by non-Anglo accounting researchers – and the threat that dominating Anglo-traditions and outlooks pose for the longer term intellectual strength and sustainability of the discipline.

While there have been some major miscommunications, my interactions with reviewers have really helped me to understand the ambivalent role and position of the non-Anglo accounting researcher. Some reviewers' comments have led me to reflect further upon how the evidence from Japan might contribute to existing debates, shaping my view of what it means to be Japanese. Culture does not exist independent of practice; it is co-produced through practice (Ahrens & Mollona, 2007, p. 309). I have increasingly come to recognize that we construct culture, norms and values for the international accounting research community through our research activities. A researcher's identity is shaped by his/her national background, culture, gender, religion, research education and experiences, etc. Our interactions with researchers from other backgrounds should lead us constantly to challenge our own assumptions about what is being unearthed and 'translated' in accounting research. International accounting research would be a more exciting field if research agendas and questions were developed through a much greater integration of cultural norms, values and meanings from diverse contexts.

In an EAA Roundtable on Auditing Research, Chris Humphrey noted that "international accounting and auditing research was arguably built on a respect for, and a desire to learn from, difference" (EAA, 2009, p. 16). This echoes the point made by the Japanese organizational theorist Nonaka in his influential study of knowledge-creating theory: knowledge creation "is a dialectical process, in which various contradictions are synthesized through dynamic interactions among individuals, the organization, and the environment" (Nonaka & Toyama, 2003, p. 2). If knowledge creation is to be sustained in accounting, the research community must become more aware of the potential of cultural diversity to bring about innovation. In this era of globalization, it is a demand that must be taken seriously – before knowledge capitalism fully captures, if not kills, (non-Anglo-Saxon) researchers' intellectual curiosity.

Acknowledgements

I am grateful to Toshifumi Matsumoto for his insightful discussion and inspiration. Special thanks to Trevor Hopper, Masaya Fujita, Hidetoshi Yamaji, Masayoshi Noguchi and Norio Sawabe for their very helpful but equally challenging responses to my questions. I would also like to thank Fiona Anderson-Gough and Cheryl Lehman whose respective comments on my work at the IPA Conference, 2012 and APIRA Conference, 2013 helped me develop my thinking. I have also greatly appreciated the comments and suggestions from the two anonymous referees and the guest editors of this special issue.

References

- Ahrens, T., & Mollona, M. (2007). Organisational control as cultural practice: a shop floor ethnography of a Sheffield steel mill. *Accounting Organizations and Society*, 32(4/5), 305–331.
- Annisette, M., & Trivedi, V. U. (2013). Globalization, paradox and the (un)making of identities: immigrant chartered accountants of India in Canada. *Accounting Organizations and Society*, 38(1), 1–29.
- Armstrong, P. (1987). The rise of accounting controls in British capitalist enterprises. *Accounting Organizations and Society*, 12(5), 415–436.
- Arnold, P. J. (2009). Global financial crisis: the challenge to accounting research. *Accounting Organizations and Society*, 34(6/7), 803–809.
- Beck, U. (2000). *What is globalization?* Cambridge: Polity Press.
- Blaker, M., Giarra, P., & Vogel, E. F. (2002). *Case studies in Japanese negotiating behavior*. Washington DC: United States Institute of Peace Press.
- Broadbent, J. (1998). The gendered nature of "accounting logic": pointers to an accounting that encompasses multiple values. *Critical Perspectives on Accounting*, 9(3), 267–297.
- Callon, M., & Law, J. (1982). On interests and their transformation: enrolment and counter-enrolment. *Social Studies of Science*, 12(4), 615–625.
- Carnegie, G. D., & Napier, C. J. (2002). Exploring comparative international accounting history. *Accounting, Auditing and Accountability Journal*, 15(5), 689–718.
- Chua, W. F. (1998). Historical allegories: let us have diversity. *Critical Perspectives on Accounting*, 9(6), 617–628.
- Cooke, T. E., & Kikuya, M. (1992). *Financial reporting in Japan*. Oxford: Blackwell Publishers Ltd.
- Cooper, C. (1992). The non and nom of accounting for (m)other nature. *Accounting, Auditing and Accountability Journal*, 5(3), 16–39.
- Cooper, D. J., & Ezzamel, M. (2013). Globalization discourse and performance measurement systems in a multinational firm. *Accounting Organizations and Society*, 38(4), 288–313.
- Cooper, R., & Chew, B. W. (1996). Control tomorrow's costs through today's designs. *Harvard Business Review*, (January–February), 88–97.
- Dore, R. (2000). *Stock market capitalism: welfare capitalism: Japan and Germany versus the Anglo-Saxons*. Oxford: Oxford University Press.
- European Accounting Association (EAA) (2009). Roundtable on auditing research. *EAA Newsletter*, 1, 12–16.
- Edwards, J. R., Dean, G., Clarke, F., & Wolnizer, P. (2013). Accounting academic elites: the tale of ARIA. *Accounting Organizations and Society*, 38(5), 365–381.
- Evans, L. (2004). Language, translation and the problem of international accounting communication. *Accounting, Auditing and Accountability Journal*, 17(2), 210–248.
- Foucault, M. (2000). Interview with Michel Foucault. In J. D. Faubion (Ed.), *Power: the essential works of Foucault 1954–1984* (pp. 239–297). London: Penguin.
- Fujita, M. (2000). Genesis of accounting profit: a dialectical approach. *Critical Perspectives on Accounting*, 13(4), 463–476.
- Fujita, M., & Jinnai, Y. (2008). What is the object of accounting? A dialogue. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research. A behind the scenes view of using qualitative research methods* (pp. 281–294). Oxford: CIMA Publishing.
- Fujiwara, R. (1993). *Shuhari no shisou [The philosophy of shuhari]*. Tokyo: Baseball Magazine Co.
- García-Benau, M. A., & Laínez-Gadea, J. A. (2008). Forever destined to be extras in a Broadway show? A discussion on the status of national accounting research in an international arena. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research. A behind the scenes view of using qualitative research methods* (pp. 73–93). Oxford: CIMA Publishing.
- Gendron, Y. (2008). Constituting the academic performer: the spectre of superficiality and stagnation in academia. *European Accounting Review*, 17(1), 97–127.

- Gendron, Y., & Spira, L. F. (2010). Identity narratives under threat: a study on former members of Arthur Andersen. *Accounting Organizations and Society*, 35(3), 275–300.
- Gendron, Y., & Bédard, J. (2001). Academic auditing research: an exploratory investigation into its usefulness. *Critical Perspectives on Accounting*, 12(3), 339–368.
- Golden-Biddle, K., & Locke, K. (2007). *Composing qualitative research* (2nd ed.). London: Sage.
- Harvey, D. (2005). *A brief history of neoliberalism*. Oxford: Oxford University Press.
- Haynes, K., & Murray, A. (2013). "The future women want" – gender equality and sustainable development: towards an agenda for accounting research. Kobe: The seventh Asia Pacific Interdisciplinary Research in Accounting Conference.
- Hines, R. (1988). Financial accounting: in communicating reality, we construct reality. *Accounting Organizations and Society*, 13(3), 251–261.
- Hopper, T. (1999). Postcard from Japan: a management accounting view. *Accounting, Auditing and Accountability Journal*, 12(1), 58–69.
- Hopwood, A. G. (2008). Changing pressures on the research process: on trying to research in an age when curiosity is not enough. *European Accounting Review*, 17(1), 87–96.
- Hopwood, A. G. (2007). Whither accounting research? *The Accounting Review*, 82(5), 1365–1374.
- Humphrey, C. (2008). Auditing research: a review across the disciplinary divide. *Accounting, Auditing and Accountability Journal*, 21(2), 170–203.
- Humphrey, C. (2001). Audit research—looking beyond North America. *Critical Perspectives on Accounting*, 12(3), 369–376.
- Ijiri, Y. (1986). A framework for triple-entry bookkeeping. *The Accounting Review*, 61(4), 745–759.
- Ishikawa, J. (2005). A social science of contemporary value-based accounting: economic foundations of accounting for financial instruments. *Critical Perspectives on Accounting*, 16(2), 115–136.
- Iwata, I. (1956). *Rijun keisan genri [Principles for profit calculation]*. Tokyo: Dobunknan.
- Kagono, T. (1997). *Nihongatakeiei no hikken [Restoration of Japanese-style management: manufacturing is the spirit of change in Asia]*. Tokyo: PhP Kenkyusho.
- Kato, Y. (1993). Target costing support systems: lessons from leading Japanese companies. *Management Accounting Research*, 4(1), 33–47.
- Kim, S. N. (2008). Whose voice is it anyway? Rethinking the oral history method in accounting research on race, ethnicity and gender. *Critical Perspectives on Accounting*, 19(8), 1346–1369.
- Kim, T. (2009). Transnational academic mobility, internationalisation and interculturality in higher education. *Intercultural Education*, 20(5), 395–405.
- Kokubu, K., & Sawabe, N. (1996). The past, present and future of accounting: a review essay of *Accounting, Organizations and Society: the inside and outside of accounting* by Sadao Takatera. *Accounting Organizations and Society*, 21(7/8), 777–787.
- Komori, N. (2012). 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. (2010). *Another side to the story of auditing history in Japan: learning from the oral history of Yoshie Yamamoto, the first woman accounting professional*. Istanbul: European Accounting Association Congress.
- 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*, 21(4), 507–538.
- Komori, N. (2008b). Learning to balance: the experience of an overseas PhD student in the UK. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research. A behind the scenes view of using qualitative research methods* (pp. 119–135). Oxford: CIMA Publishing.
- Komori, N. (2007). The hidden history of accounting in Japan: an historical examination of the relationship between Japanese women and accounting. *Accounting History*, 12(3), 329–358.
- Komori, N. (1998). *In search of different accounting perspectives: the experience of women "accountants" in Japan*. Osaka: The second Asia Pacific Interdisciplinary Research in Accounting Conference.
- 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*, 13(4), 450–474.
- Kuhn, T. S. (1962). *The structure of scientific revolutions* (1st ed.). Chicago: University of Chicago Press.
- Latour, B. (1988). *The pasteurization of France*. Cambridge, Mass: Harvard University Press.
- Lehman, C. (2012). We've come a long way! Maybe! Re-imagining gender and accounting. *Accounting, Auditing and Accountability Journal*, 25(2), 256–294.
- Matsumoto, T. (2009). Houkatsu rieki no imi to aratana kigyō kachihyōka moderu [The significance of comprehensive income and new evaluation model for corporate value: beyond stockholder-orientation]. *Annals of the Japan Society for Social Science of Accounting*, 23, 22–31.
- McKinnon, J. L. (1984). Cultural constraints of audit independence in Japan. *The International Journal of Accounting*, 20(3), 17–43.
- Miller, P., & Napier, C. (1993). Genealogies of calculation. *Accounting Organizations and Society*, 18(7/8), 631–647.
- Nonaka, I., & Toyama, R. (2003). The knowledge-creating theory revisited: knowledge creation as a synthesizing process. *Knowledge Management Research and Practice*, 1(1), 2–10.
- Nonaka, I., Toyama, R., & Konno, N. (2000). SECI, ba and leadership: a unified model of dynamic knowledge creation. *Long Range Planning*, 33(1), 5–34.
- Oguri, T. A. (2002). Theoretical survey of critical accounting studies in Japan. *Critical Perspectives on Accounting*, 13(4), 477–495.
- Parker, L. (2011). University corporatisation: driving redefinition. *Critical Perspectives on Accounting*, 22(4), 434–450.
- Parker, M. (2013). Becoming editor: or, pinocchio finally notices the strings. *TripleC*, 13(2), 461–474.
- Peters, M. A., & Besley, A. C. (2006). *Building knowledge cultures: education and development in the age of knowledge capitalism*. Lanham & Oxford: Rowman & Littlefield.
- Power, M. (1999). *The audit society: rituals of verification*. Oxford: Oxford University Press.
- Robson, K. (1992). Accounting numbers as "inscription": action at a distance and the development of accounting. *Accounting Organizations and Society*, 17(7), 685–708.
- Robson, K. (1991). On the arenas of accounting change: the process of translation. *Accounting Organizations and Society*, 16(5/6), 547–570.
- Rodrik, D. (2011). *The globalization paradox: why global markets, states, and democracy can't coexist*. Oxford: Oxford University Press.
- Said, E. W. (2003). *Orientalism*. London: Penguin Books.
- Sakagami, M., Yoshimi, H., & Okano, H. (1999). The Japanese accounting profession in transition. *Accounting, Auditing and Accountability Journal*, 12(3), 340–357.
- Schmalenbach, E. (1920). *Grundlagen Dynamische Bilanzlehre*. [Foundation of dynamic accounting]. Leipzig: GA Gloeckner.
- Sikka, P. (2009). Financial crisis and the silence of the auditors. *Accounting, Organizations and Society*, 34(6/7), 868–873.
- Skinner, D. J. (2011). Accounting research in the Japanese setting. *The Japanese Accounting Review*, 1, 135–140.
- Skinner, D. J. (2008). The rise of deferred tax assets in Japan: the role of deferred tax accounting in the Japanese banking crisis. *Journal of Accounting and Economics*, 46, 218–239.
- Skinner, D. J., & Srinivasan, S. (2012). Audit quality and auditor reputation: evidence from Japan. *The Accounting Review*, 87(5), 1737–1765.
- Sunder, S. (2005). Minding our manners: accounting as social norms. *The British Accounting Review*, 37(4), 367–387.
- Suzuki, T. (2007). A history of Japanese accounting reforms as a microfoundation of the democratic socio-economy: accountants Part 2. *Accounting, Organizations and Society*, 32(6), 543–575.
- Tanaka, A. (1990). A history of the early Japanese theorists' development of the "capital circulation" approach. *Accounting, Auditing and Accountability Journal*, 3(2), 24–36.
- Toms, S. (2006). Asset pricing models, the labour theory of value and their implications for accounting. *Critical Perspectives on Accounting*, 17(7), 947–965.
- Wade, R. (2007). A new global financial architecture? *New Left Review*, 46, 113–129 Jul-Aug.
- Walker, S. P. (2008a). Accounting histories of women: beyond recovery? *Accounting, Auditing and Accountability Journal*, 21(4), 580–610.
- Walker, S. P. (2008b). Innovation, convergence and argument without end in accounting history. *Accounting, Auditing and Accountability Journal*, 21(2), 296–322.
- Walker, S. P., & Llewellyn, S. (2000). Accounting at home: some interdisciplinary perspectives. *Accounting, Auditing and Accountability Journal*, 13(4), 425–449.
- Yamaji, H. (2012). TJAR editorial policy. *The Japanese Accounting Review*, 2, i–iii.
- Yonezawa, A. (2008). Quality assessment and assurance in Japanese universities: the plight of the social sciences. *Social Science Japan Journal*, 11(1), 69–82.
- Young, J. J. (forthcoming). (En) gendering sustainability. *Critical Perspectives on Accounting*.
- Young, J. J. (2006). Making up users. *Accounting, Organizations and Society*, 31(6), 579–600.