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**Women as a driver for social change: rethinking women's  
advancement in the accounting profession by reference to their  
experience in Japan**

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# **Women as a driver for social change: rethinking women's advancement in the accounting profession by reference to their experience in Japan**

## **Abstract**

While accounting is being increasingly influenced by globalisation, the experience of individual accounting professionals is still largely shaped by local socio-cultural traditions. The experience of women accounting professionals in particular differs depending on the national context. Following my previous study of the gender-related barriers faced by Japanese women accounting professionals in the workplace (2008), this study explores how they are also affected by their experiences at home. It does so by a longitudinal study of the lived reality of Japanese women accounting professionals, as revealed through in-depth interviews conducted between 1998 and 2012. The study finds that the women's experiences are shaped by a contradiction brought by the independent work of the accounting profession with their interdependent role in the household. They have responded to this dilemma in a number of ways. While some have found ways to reconcile the two roles, others have responded more strategically. Some have chosen to pursue their independent professional work by terminating the interdependent relationship with their husband. In broader terms, their pursuit of independence has also been reflected in their lobbying for the introduction of a dual-surname system. The study highlights that the efforts of these women are helping to undermine some of Japan's social underpinnings, and the homogeneity of its cultural values, to allow greater social diversity. The study argues that the advancement of women accounting professionals should be measured not just in terms of hierarchical success but also in terms of the impact their advancement has had within their indigenous socio-cultural context.

Key words; Japan; Household; Indigenous culture; Oral history; Gender; Globalisation; Diversity

## Introduction

Our name plays an important role in our everyday lives; it shapes our personal identity, giving us the sense that we are a unique individual. Through their name, society acknowledges an individual's existence and confirms its responsibility towards that person. Their name also helps an individual to become part of the history of their society. How names are given and the effect they have on our everyday lives is significantly influenced by the religious, ethnic, cultural and legal context.

In most cases (with a few exceptions), marriage puts women in the position of having to decide whether to continue to use their maiden name, change their maiden name to their husband's surname or choose a different option altogether (e.g. taking a middle name as their surname, or hyphenating their name). While legislation in many countries allows some flexibility in the choice of surname, the Japanese Civil Code permits only a single surname for the married couple, although it can be either the man's or the woman's. In practice, 97.3% of women took their husband's surname in 1996 (Ministry of Health, Labour and Welfare, 1998).

When I married my Italian-Bulgarian husband in the UK, I decided to retain my (Japanese) maiden name. However, my father strongly objected to this, insisting that with my marriage, I no longer belonged to the Komori family but had become a member of my husband's family. Although my husband was very puzzled by his argument, we concluded it was sensible to change to my husband's name. Accordingly, I went to Kyoto City Council in Japan and changed my name in the family registration records there (this was a formal procedure to change the surname written in my passport). As I started to develop my academic career in the UK, however, I found this change of surname increasingly inconvenient, and so decided to revert to my maiden name. In contrast to his initial reaction, this time my father did not object to the idea; seeing me settled in the UK, he understood that I was less likely to return to Japan and so felt that it had become less important for me to strictly follow Japanese social conventions and rules. It took two years to get my maiden name back, during which time I twice had to appear before the family court in Japan. At my first hearing, I explained to the judge why I wanted to change my surname, but my request was rejected; I was told that although my reasons were fair, I would have to provide clear evidence demonstrating the *need* to change my surname. The court suggested that trying again after at least a year would be one way of proving that the need was real. My request was finally accepted in my second court case after more than a year. I was told by the judge that in Japan, the surname is very important and I must understand that it is not something that can be changed easily.

This personal experience is just one example demonstrating that beneath the surface similarities between nations, which have been fostered by the globalisation process, local socio-cultural tradition remains a strong force.

The study of women's experiences in the accounting profession has developed significantly, over the last two decades with research embracing a wide range of themes and diverse national and socio-cultural contexts. A number of studies have helped to highlight how few women hold senior positions in audit firms, their inferior status compared to male workers and how gender adversely affects their career progression. In highlighting the dilemmas women have experienced in their pursuit of career advancement, these studies have revealed the mechanisms that help reproduce the masculine gendered nature of the accounting profession. Although the globalisation has been a influential force in shaping the accounting

profession, the role and position of the profession in individual countries continue to be largely shaped by the indigenous historical and socio-cultural context. It is becoming more difficult to make generalised assumptions about the nature of their struggle and the effect their advancement is having on wider society (see Kamla, 2012). If we are to understand the issues of gender and accounting in the current global context, we must re-evaluate the meaning of their advancement within its own historical, socio-cultural context by have an accurate understanding of the impact women have made in a wider society (Hopwood, 1987).

Since Lehman's pioneering study of rewriting *herstory* in accounting(1992), it has increasingly been emphasised that women should be positioned as 'agents' rather than 'helpless victims' (Thane, 1992; Annisette, 2006; Jeacle, 2006). In order to understand the achievement of women accounting professionals, it is crucial to appreciate the way in which they have tackled the challenges and the impact they are having not only within but also beyond the profession. Studies have shown that women's experiences are affected by a wide range of factors other than career-related dilemmas. Some have highlighted that women's aspirations at work are not confined to a wish to climb the audit firm career ladder (Spruill and Wooton, 1995; Walker, 2011; Jeacle, 2011; Lupu, 2012). The findings from these studies indicate the importance of locating women's real life experiences within their broader socio-cultural context in order to gain a better insight into the nature of their achievement.

The aim of this paper is to explore these issues with specific reference to the experience of Japanese women accounting professionals, using the oral history method. In my previous study (2008), I demonstrated that women working in Japan's major audit firms, like their counterparts in other countries, still come up against a glass ceiling. The number of women in the accounting profession remains low, and most of the female partners in the major global audit firms are unmarried. Although a number of authors have commented on the fact that only a few women have made it senior positions in the Big Four firms (eg. Damberin and Lambert, 2008), no one has yet acknowledged the full significance of their achievement. My own experience has given me insight into how women's careers and their position in the workplace are affected by Japan's unique social context. By considering the nature of the dilemmas encountered by women in the accounting profession and exploring the various tactics they have employed to cope with these dilemmas, the study aims to evaluate the impact their advancement has had on Japanese society as a whole. It is the contention of this paper that the achievement of women accounting professionals should not just be measured in terms of the number who have attained senior positions within the corporate hierarchy.

The paper is structured as follows. First, it examines the development of research on women and accounting and discusses the importance of re-evaluating the achievements of women accounting professionals. This is followed by a discussion of why the experiences of Japanese women accounting professionals might offer valuable insights. This section outlines how the historical and socio-cultural underpinnings in Japan have helped to shape the social role of women and their lifestyle. Section four explains the significance of the accounting profession within Japanese society, which shapes the position of women in the accounting profession(section five). Section six outlines how the research was developed, focusing particularly on its application of the oral history method. This is followed by an analysis of women's real-life experiences in Japan, highlighting the obstacles they have faced in their careers and the ways in which they have responded to them. The paper concludes by discussing the significance of understanding women's experiences from a range of socio-cultural contexts for illuminating a various 'hidden' contribution they are making in accounting.

## **2. Career success: the only measure of achievement for women accounting professionals?**

Since the 1990s, the field of gender studies in accounting has developed significantly, led by Western researchers. As a number of researchers have pointed out, there has been a general tendency in previous studies to focus on women's 'career progression' within accounting firms, specifically their limited opportunities for career development (see for example, Parker, 2008). These studies problematize women's tendency to occupy low level positions and the rarity of women at the top tier of the hierarchy [Footnote 1]. This tendency reflects the historical context in the US and UK, where women were first barred from entry to the profession and then, once they had gained admittance, confronted with discriminative practices (see Cooper, 2001). Where the experiences of women accounting professionals have been scrutinised, the focus has mostly been on the dilemmas and difficulties that they face in their everyday work and their attempts to achieve promotion within the major accounting firms. These studies have helped to shed light on the masculine nature of the accounting profession and organisational practices within accounting firms. However, such a uni-directional focus risks masking the contribution being made by women not only within accounting but also in wider society (Broadbent, 1998). Historians of gender emphasise that 'gender operates at multiple levels and in numerous spheres including the personal, institutional, cultural and social' (Walker, 2008, p.598). Without an understanding of what women have achieved in their career other than progressing up the career ladder, and by not fairly reflecting on the impact their achievement have had, we capture only half of the story.

Lehman's *herstory* (1992), which contextualised the history of women accountants within feminist theory, highlighted how gendered discriminative practices in the accounting profession have hindered the progression of women accounting professionals in the US. Some studies have explored dimensions of the experiences of women accounting professionals other than their career dilemmas. Spruill and Wooton (1995) highlighted the contribution of Jennie M Palen, a pioneer female accountant, who, as president of the American Women's Society of Certified Public Accountants (AWSCPA), campaigned to eliminate economic discrimination against women at the time when 'five million families in the United States are wholly dependent upon the earnings of women' (Palen, 1947, p.20 cited in Spruill and Wooton, 1995, p.379). Also a technical writer and poet, Palen's use of language inspired both male and female readers. Walker's biographical study of Ethel Ayres Purdie, the first woman admitted to the London Association of Accountants (LAA) (in 1909), demonstrates that women were not just motivated to go into this male-dominated profession by the desire for career success; Purdie was driven by dedication to her work as a critical accounting practitioner and, as a pioneer of the feminist movement, the determination to challenge social injustice (Walker, 2011). Jeacle (2011) showed the importance of looking at the career success of women outside professional accounting firms, describing the experience of Helen Lowe, who set up her own accountancy practice in Edinburgh in the early twentieth century. While these studies of the early women pioneers help to illuminate historical aspects of the experiences of women accounting professionals, others have concentrated on the everyday life experiences of contemporary women accounting professionals with children. Haynes (2008) showed how these women have to reconfigure their identity as they experience the interaction between their social life as mothers and their work as professional accountants. Her findings suggest that the dilemmas faced by women are not limited to their career development within accounting firms but are also closely tied to this reformulation of their sense of identity as they reflect on their personal experiences. Lupu (2012), discussing the French context, recently questioned the nature of the glass ceiling, arguing that women's

careers do not necessarily follow a linear, upward advancement and suggesting that the labyrinth metaphor is more apt, given the detours and unusual routes taken by most women.

These studies highlight the complicated nature of many women's experiences and indicate that we need to closely observe the lived reality of women accounting professionals and consider their experiences from a range of perspectives. This is particularly important as the Anglo-Saxon model of professional accountancy is exported across national boundaries (Annisette, 1999). The history of the accounting profession, its social significance and the way in which accounting firms operate all vary from country to country. Increasingly, accounting researchers have stressed the importance of studying the lived reality of indigenous peoples within their own cultural context (Chua, 1998; Greer and Patel, 2000; Jayasinghe and Thomas, 2009; McNicholas and Barrett, 2005; Neu, 2000). It has been emphasised that the working lives of women are shaped by many factors beyond the workplace (Loft, 1992, p.376). Their experience is also influenced by the social status of the accounting profession and what it means to be an accounting professional in their society. A number of studies have highlighted that the struggle against gender inequality has been faced by women in various national contexts (Kim, 2004; Windsor and Auyeung, 2006; Dambrin and Lambert, 2008; Lupu, 2012; Fearfuell and Kamenou, 2006). However, women's motivation for working, the nature of the obstacles which inhibit their career development, the way in which they cope with their dilemmas and the meaning of their achievements vary, depending on the historical, cultural, social and personal context. It is therefore particularly important to locate their achievement within its historical and socio-cultural context, as a first step to re-evaluating its significance.

It could be argued that the examination of the impact women are having on society as a whole is not directly relevant to the research agenda in accounting. It should be remembered, however, that also as agents who 'colluded in, undermined and survived patriarchy' (Bennett, 1989). Accounting researchers have increasingly questioned the view of women as 'passive objects of social determination' (Thane, 1992; Annisette, 2006; Jeacle, 2006). Stressing the importance of the search for the emancipatory potential of accounting, Annisette (2006) highlighted that

*Within our field, there is a growing and impressive research tradition on the role of accounting in the service of oppression and while this research is welcomed, my fear is that the consistent representation of oppressed groups as powerless victims devoid of human agency, reinforces the notion of a global pecking order and we run the risk of reproducing rather than transforming structures of domination (Annisette, 2006, p.409).*

As Broadbent and Kirkham highlighted, the gender aspect needs to 'be institutionalised in everyday practice and thought' (p.470) rather than ghettoised and seen as a subject relevant only to women. As the accounting professionals become increasingly globalised, the first step to respond to the above agenda is to appreciate the struggle of women accounting professionals in various socio-cultural contexts and the meaning of their achievement within the history of its own country.

### **3. Rigidly framed gender roles and the household as a public arena: the womens' role and position in Japanese society**

In her study examining Japanese society from the post-war period through to the 1990s, Kimoto concluded that a significant gap exists between the West and Japan in terms of how the family unit has developed (Kimoto, 1997; 2002). Since the 1980s, Western societies have

seen increasing diversity in terms of the kinds of lifestyles open to both men and women (Walker and Llewellyn, 2000, p.442). Growing numbers of women engage in paid work in male-dominated workplaces and have become financially independent. The distribution of power within couples is becoming more equal, while the question of how to divide domestic labour between men and women is becoming more complicated. Social attitudes towards divorce, remarriage and cohabitation have also become more relaxed. It has been suggested that these changes, evident in most developed countries, have undermined the notion of the 'modern family', traditionally underpinned by clearly defined gender roles and the gendered division of labour [Footnote 3].

Interestingly, Japan has followed only some of these trends. As in other industrialised countries, the number of dual-earner couples is rising in Japan. In particular, there has been a significant increase in the number of women working in their late 20s and early 30s. Whereas it used to be general practice for women to leave their job after giving birth to concentrate on childrearing, only returning to work when their children are grown, recent years have witnessed a steady increase in the proportion of women who go straight back to work after their maternity leave (Ministry of Health, Labour and Welfare, 2010). Despite these changes, however, Japanese people continue to place high importance on preserving the continuity of the household (Kimoto 1995; 1997; 2002).

For example, the divorce rate in Japan remains low compared to other industrialised countries. In 1990, the US had the highest divorce rate in the industrialised world (7.2 per 1000 population), followed by Canada (4.2) and the UK (4.1). Japan scored 1.8, while Italy had the lowest divorce rate (0.7), and Spain the second lowest (0.9) (US Census Bureau, 2012). Though the rates in these last three countries are climbing, the figures nevertheless indicate a contrast between the Anglo-Saxon countries and others in terms of popular attitudes to the importance of family [Footnote 4]. Since Japanese law makes divorce a quick and easy process, the low divorce rate in Japan cannot be explained simply by economic factors; it is more likely to reflect the strong influence of cultural values.

The difference in attitudes towards marriage is also found in the number of children being born outside wedlock. Across the industrialised countries, this number has increased sharply (OECD, 2011, p.27). For example, in 2007, almost 55% of births in Sweden were to unmarried women, while the numbers in the UK and US were approximately 42% and 40% respectively. But in Japan, the figure remains low: from 0.8% in 1980 to less than 2% in 2007, making it the second lowest rate among OECD countries (ibid.). This suggests that in Japan, marriage continues to be the essential setting for child-bearing. Likewise, unmarried cohabitation is extremely rare, and generally only seen in urban areas (Rindfuss et al., 2004). Fewer than 5% of women under 30 opt for cohabitation (Kojima and Rallu, 1998), which is in marked contrast to many other countries where premarital cohabitation is becoming the norm. The national average of single parent households also remains less than 3% in Japan, demonstrating a striking contrast to other nations, where rising divorce rates have made single parent households more common. For example, in 2000, 27% of all families in the US were single parent households (US Census Bureau, 2012).

The welfare system in Japan was amended to offer support to divorced women as far back as the mid-1960s, but it remains difficult for women in Japan to leave a marriage. In this context, women have less choice of stepping out of their social role; their life at home and their interdependent relationship with their husband play a key role in shaping their life and work.

In Japanese society, the respective positions and roles of men and women are institutionalised

within the social structure. As part of Japan's post-war programme to rebuild and revitalise the economy and industry, society was reconstructed so as to give corporate activity the central role. In this so-called Corporate Society (*kigyo shakai*), the Japanese Contemporary Family plays a key role in supporting corporate activity (Kimoto, 1997). The family has been constructed as a site for reproducing the human resources essential to Japanese corporations and for generating the savings which are the major source of funding for corporate investment. The major role of women has been that of 'wife and mother', supporting corporate activities and male corporate warriors from within the household. On the other hand, men take the central role in corporate activities and sustain the family financially. Men and women have been positioned to play their respective – but interdependent – roles and are expected to work together to pursue the national goal of economic development.

The institutionalisation of women's role and position is closely related to the role played by the household throughout Japanese history. Since the beginning of the modernisation period, the household has been constructed as an important 'public' site and has played a central role in the state project to modernise the country (Komori, 2007a). As a part of the modernisation process, the first family law, promulgated in 1919 (Ueno, 1987, p.78), established a patriarchal family system through which the state could exercise its power (Miyake, 1991, p.270).

Male and female roles in the Corporate Society have also been determined to some extent by state and corporate welfare policy (Shiota, 1996; Sakai, 1996). Income tax law allows tax relief where the husband is a corporate employee and his spouse has a low annual income. They are also eligible to receive national health insurance and the state pension without making any contribution. Additionally, the husband's employer is required to pay a dependant's allowance. Ueno has discussed how public policy in Japan protects the rights and position of housewives and encourages them to stay at home, institutionalising women's role as 'professional housewives' (Ueno, 1994, p.253).

Thus in Japan, the expectation that women will remain in the home the role played by women within the home cannot simply be explained as the result of gender-role ideology or gender stereotypes, as is generally suggested in Western-based studies. More than simply 'social pressure', it is firmly institutionalised by state policy and historically embedded within the social structure. In effect, the household paradigm serves to narrow the lifestyle choices open to men and women alike and thereby helps shape Japanese society's homogeneous cultural values (Garon, 1997).

#### **4. The accounting profession as a source of cultural conflict: the significance of the accounting profession for Japanese society**

The indigenous social and historical context has not only had a profound effect on the social role of the household; it has also shaped the role and position of the accounting profession in Japan.

In contrast to the US and UK, where the independence of the accounting profession has long been accepted, this concept has struggled to find acceptance in Japan.

In 1948, the Certified Public Accountants Law was introduced by the General Headquarters of the occupying US forces as part of its programme to reform Japan into a democratic society. But the concept of independent auditing was not indigenous to the Japanese socio-cultural context, and the profession evolved to have less influence than its Anglo-Saxon counterparts. Earlier 'accountants' had already come into conflict with the country's cultural



emphasis on interdependence as far back as the early nineteenth century. The Registered Accountants Law was enacted in 1927 as part of Japan's first attempt to introduce the professional auditing system and practices of the UK into the country. However, the notion of the external audit was strongly rejected by the business community, and these registered accountants (*keiri-shi*) played only a limited role (Mckinnon, 1984; Sakagami et al., 1999, p.344; Matsumoto and Previts, 2010).

The concept of independence was out of step with Japan's cultural context. But as the profession became established, it attracted more women who aspired to independence in their own lives.

A series of post-war social reforms initiated by the US Occupation opened up more opportunities for women. Equality of educational opportunity was established, and between 1955 and 1970, the percentage of girls entering upper secondary school doubled from 47.45% to 95% (Hara, 1995, p.104). The 1948 Civil Code envisioned a 'modern' style family supported by a new family ideology, based on equal rights for women, equal right of inheritance for all children and free choice of spouse and career. An increasing number of women sought an independent life beyond the gender role allocated to them by the state and society.

Some women have been particularly attracted by the independent nature of the accounting profession and the chance it offers them to forge an independent identity. As more women have moved away from their traditional role within the household, 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 (The Association of Women Accounting Professionals, 1998). By 2008, this figure had increased to 20%. By 2010, this trend had helped to raise the overall ratio of women CPAs to 14% (4,212 of the 30,092 total members, including associate members).

But working in a major audit firm (including the Big Four) can put women accounting professionals in an awkward position. Although it allows the CPAs to work autonomously, the organizational practice in the major audit firms generally follows the gender norms of the Corporate Society, and these gender norms may conflict with their desire for independence. It could be argued that the experiences of women accounting professionals demonstrate a process how the concept of independence underpinning the accounting profession is being integrated within interdependent-natured Japanese society.

It is particularly important to examine their experience beyond the professional accounting firms. In Japan, becoming a partner in an audit firm is not seen as the only way to career success. Many of those who enter the accounting profession – both men and women – are inspired by the fact the work of CPA secures them autonomy in life and work. Many aim to open their own accounting office once they have built up their knowledge and skills at one of the major audit firms. The burgeoning demand for accounting professionals has enabled many to realise their ambition. In recent years, this trend is accelerating as growing workloads and the changes brought about by the introduction of SOX adversely affect motivation among younger staff. More and more young CPAs are leaving the Big Four to pursue careers outside the restriction of the audit firms (JICPA, 2008), leaving these firms struggling to find competent staff. In this context, the experiences of women accounting professionals are shaped not only by the organizational constraints of the professional accounting firms: it is vital to see how such indigenous nature of accounting professionals is affecting their experiences.

## 5. Caught between continuity and change: the position of women accounting professionals in Japan

Researchers have argued that motherhood is a key factor contributing to the continued existence of the glass ceiling in the Big Four firms in France (Damberin and Lambert, 2008). The situation in Japan seems to provide further evidence of this basic trend: among the thirteen female partners working in the major global audit firms in 1998, single and divorced women (9) far outnumbered those who were married (2) or had children (2). The low number of women in the accounting profession in Japan and the fact that the female partners in the major global audit firms are predominantly single suggest that the social underpinnings that shape the lives of Japanese women outside the workplace significantly impact their career development. However, the nature of Japanese society means that the obstacles they face differ from those discussed in previous, Western-based, studies.

The household having been constructed as an important 'public' site, and the role played by women at home having been seen as socially significant, they are often referred to as 'professionals' (Hendry, 1993). They have almost complete responsibility for raising the children, including guiding their education and career choices, running the household and managing the family finances (including budgeting). Women also have primary responsibility for maintaining social relations with the wider circle of relatives and neighbours, for managing the family's reputation, and even for managing their husband's professional relationships. This role is particularly important in Japanese society, where personal relationships underpin the Japanese business system and management practices (see Itami, 1994). Social custom is an important part of maintaining relationships. For example, in mid-summer and at the year's end, gifts are sent to express gratitude and to confirm continuing relationships. Gift-giving is not necessarily reciprocal, but it is a way to mark and maintain differences in status and hierarchical position. It is the role of the housewife to maintain the social links that are vital to her husband's professional life, and to the family, by adhering to these social customs (Hendry, 1993).

In this context, the obstacles faced by Japanese women accounting professionals are not limited to those barriers that hinder their career progression within the organisational hierarchy. They must also deal with the conflict between their allocated social role and their independent work in the accounting profession. It might be argued that even before they encounter the *glass ceiling* (see Komori, 2008), Japanese women must struggle against a *glass wall*. Although these terms are often used interchangeably to represent the barriers faced by women in the workplace, in Japan there is a clear difference between the two. While the glass ceiling blocks them from moving upwards, the glass wall prevents them from even moving into a position that has a promotional ladder.

It could be argued that these dilemmas are not unique to women in the accounting profession, but are encountered by any woman in Japan who wants to have a career after becoming a mother. But it is true to say that women accounting professionals were pioneers in the country, in that they were some of the first women to engage in a professional work while simultaneously playing their socially expected role as mothers. Women's advancement in the accounting profession has brought about the integration of binary social roles, values and life experiences; their actions may eventually lead to social transformation (Dillard and Reynolds, 2011). The high divorce rate in the profession may be one indicator of such social change.

This study closely examines the process of the change being brought about by women accounting professionals in Japan. Earlier studies called attention to the importance of

critically examining the nature of ‘personal choice’, and how it is shaped by organisational constraints and social expectations (Ciancanelli, 1998; Dambrin and Lambert, 2008). In Japan, the social role and position of men and women are clearly defined. Looking at Japanese context, we can see how ‘personal choice’ of women accounting professionals is shaped by the social and organizational context. By observing this process and evaluating the effect of their choices on society, we can better understand the significance of their achievement.

## **6. The use of oral history as a research method**

The study employs the oral history methodology. The potential value of oral history as a research tool has been recognised by accounting historians since the 1990s (Collins and Bloom, 1991; Carnegie and Napier, 1996; Hammond and Sikka, 1996; Parker, 1999), but the relative lack of attention it has received has also been commented on (Walker, 2008). It has been argued that oral history can give a voice to those who have been excluded and exploited during the gradual institutionalisation of accounting (Hammond and Sikka, 1996, p.83). In the case of this study, it was felt that the in-depth personal narratives uncovered by the oral history approach would render visible the lived experiences of female accounting professionals in Japan. These narratives will enable us to understand how their experiences are shaped by the social and cultural context in which their work and lives are embedded, and illuminate the impact they are having on this context.

In her insightful study of the oral history method, Kim (2008) highlighted the unequal power relationship between the researcher and the researched and the commonly held assumption that the oral history method unintentionally re-enforces hegemonic Western ideologies about race/ethnicity, gender and class (p.1364). As a Japanese female working within the Western-led, international accounting academic community and studying women’s lived experiences in Japan, I am aware of the danger of pre-judging the experiences of Japanese women from the Western perspective which predominantly shapes the discourse in gender and accounting. It has to be noted, however, that my life and position as a researcher have affected my research process and influenced the evolution of this research into its current form. The significance of the researcher’s positionality/location was also emphasised by Kim, who stressed the importance of self-reflexivity as part of the process of ‘[taking] responsibility for the narratives s/he presents to the world’ (ibid., p.1356). With this point in mind, this section reflects upon the process through which this research has taken shape and upon how my circumstances have affected my approach at each stage. The aim is to enhance the reader’s understanding of the nature of the research, and to explain how I have approached the ethical dilemmas which arise when one is using the oral history method to study women’s experiences in different social and cultural contexts.

There have been three key stages in the production of the study. The first stage was the collection of data through oral history interviews – these were conducted between 1998 and 2000. These interviews with women who entered the accounting profession between the early post-war period and 2000 provide the empirical data on which this study draws. Interviews were tape recorded and then transcribed by myself in Japanese and then translated into English. The major focus of the oral history interviews was to understand the women’s lived experiences both at work and in life. The interview questions were designed to be semi-structured and open-ended; this allowed the interviewees to reflect on their experiences and to construct their stories by themselves with minimum guidance from the interviewer.

In choosing the interviewees, particular care was taken to include women accounting professionals from as broad a range of backgrounds as possible in terms of age (from 21 to 78 – the age of Japan’s first woman accounting professional), career background, position held and the type of work undertaken. Given the nature of the research question (the influence of the household on women’s lives), it was particularly important that interviewees were diverse in terms of their marital status (divorced, married, single), work location (major audit firm/private practice/corporation), and the geographical location of their workplace (including not just urban centres like Tokyo but also other regions). This diversity of background and experience meant that the interviewees’ accounts varied widely, giving rise to ‘contradictions, contestation and unforeseen consequences’ (Hammond and Sikka, 1996, p.81). In order to capture as broad a range of experience as possible, I ended up interviewing 66 women CPAs, representing 9% of all women accounting professionals in Japan at that time. They included both women currently working as accounting professionals and those who had left the profession. Five male accounting professionals were also interviewed. The interviewees’ narratives helped to clarify and confirm my analytical perspective and gave me a deeper understanding of the dilemmas faced by Japanese women trying to manage the interaction between their professional life and their social role.

The nature of the research required a high degree of self-disclosure, which I expected many of the interviewees would find unsettling. And indeed, some of the people I approached were reluctant to be interviewed. Among those who did agree, the nature of their account, the degree to which they were prepared to disclose their private thoughts and the depth of their reflections depended on the quality of my relationship with them and the level of trust they had in me and my research. It was, therefore, critical for me to establish a ‘reciprocal relationship’ with interviewees (Oakley, 1981, p.49 in Haynes, 2010, p. 224). As discussed in feminist approaches to oral history (*ibid.*, p. 223), I tried to create empathy with the interviewees by revealing something of my background and life, my reasons for engaging in gender research in accounting, and why I have decided to conduct my research in the UK (Komori, 2007b)[Footnote 5]. The fact that I was a Japanese researcher in a UK university, working to present an accurate picture of the lived experiences of women accounting professionals to the international community, also helped to build their trust in me. A number of interviewees appreciated the aim of the research and understood the value of their contribution. The fact that I came from a similar background also helped them to feel more relaxed about sharing information and helped me to establish a rapport with them.

The interviewees were guided to talk about their experiences, and I focused on listening to the stories they ‘chose’ to tell. The aim was to encourage interviewees to construct their own narratives (to talk about ‘the Self’), rather than presenting them as the marginalised ‘Others’ in a narrative constructed by an academic researcher (see Kim, 2008, p.1359). In normal social life, Japanese people are not used to expressing their emotions in public, and I expected it would be difficult to tease out the personal accounts required by the research. However, I was astonished to find that a number of interviewees were willing to be open about their emotions and personal experiences, and many of the interviews lasted almost two hours. While the aim of my research might have helped motivate them to be open about their experiences, a number also saw the interview as an opportunity to review their life. At the end of the interview, a several interviewees (young and old) told me that they had enjoyed the experience and being given the chance to tell their life story for the first time.

At the second stage – the analysis of the interviews – some unexpected issues arose. I found that the stories told by the interviewees did not always fit comfortably within the frame established in previous gender research in accounting. While some of what the interviewees said about the gendered discriminative practices and dilemmas they faced at work echoed the findings of previous research, some women, particularly married women, expressed stronger frustration at their gender experiences outside the workplace – the effect their working had on their relationship with their husband. Although noting this gap between my expectations and the research outcome at the time, I chose to focus initially on the analysis of the women’s career dilemmas. The stories women told about their experiences outside the workplace suggested that there are issues which has not been fully explored in Western-led studies in gender and accounting, and I thought it prudent to wait to present a broader picture of their experience until I could find an appropriate way to do so. I was also aware of the researcher’s interpretive authority (Haynes, 2010, p.229); the narrators and I had established a ‘shared authorship’ (Kim, 2008, p.1350) insofar as I had undertaken to describe the social and cultural context behind the accounts they had agreed to provide. I felt it was important to find a perspective which would properly reflect the stories they chose to tell, rather than one which would simply ‘[accommodate] the researchers’ agenda’ (ibid., p.1363). At the same time, given that this was early in my research career in the UK, it seemed appropriate to tackle the subject first within the framework developed by the existing, Western-led gender studies in accounting.

At that time, research in the field of household accounting was developing significantly (see the *Accounting, Auditing and Accountability Journal* Special Issue on ‘Accounting at Home’). My work gathering data on the Japanese experience helped me to understand the role the socio-cultural context plays in shaping women’s experience in the accounting profession. In particular, it became evident that insight into the nature of the household was essential if I was to understand its impact on their experience as mothers and professional accountants in Japan’s unique socio-historical context. Since then, in the course of my research I have reviewed the historical development of the role and position of Japanese women and revisited the oral history interview data.

The final stage involved the re-examination of my interpretation of the interview data. Since conducting the oral history interviews, I have stayed in touch with a number of the interviewees. I have written yearly greeting cards to those who gave me interviews, updating them on my news and the development of my research since the interview. The communication with them has both helped keep my knowledge up-to-date and enabled me to strengthen my relationship with them. This proved invaluable in 2009, when the Association of Women Accounting Professionals within the Japan Institute of Certified Public Accountants (JICPA) asked me to contribute an article to a book being published to raise the profile of women accounting professionals. They hoped my article would help inspire people by enhancing understanding of the nature of Japanese women accounting professionals and how it is different from that of their counterparts in the West (see Komori, 2011). As I was writing the article, the long-term reciprocal relationship I had established with the interviewees made it possible for me to re-interview them to see how their views had developed since I first met them. Some of them introduced me their family members, which helped me to understand their narrative from different angles and the changes surrounding their lives and work. My own experiences of marriage and motherhood have led me to interpret their narratives differently, deepening my understanding of the ways in which the social and cultural context has shaped their experiences.

This study seeks to understand the *process* of change: to do this, it is crucial to have an accurate understanding of the women's experiences from the time of their entry in the profession and to locate these experiences within their social context. By reflecting my recent observation, it also aims to highlight both what has changed and what hasn't, in terms of their experiences, since the time of the first set of interviews. These observations also include the views held by their family members and male accounting professionals. The observations and interpretations made by researchers are the product of their culture and history, and will therefore always be open to revision and reinterpretation (Kim, 2008, p.1355). In this sense, the analysis provided in this paper is not definitive. However, an oral history of Japanese women accounting professionals written by a Japanese female accounting researcher is arguably more likely to uncover the struggles faced by women accounting professionals in that country. I believe the study will help illuminate the diverse ways in which women's achievement may be understood and the different routes through which they achieve (see Chua, 1998).

## **7. The hidden struggle against the glass wall: dilemmas faced by women accounting professionals in Japan**

The Certified Public Accountants Law was enacted in Japan in 1949, and shortly afterwards (in 1950), the first women accounting professionals emerged in the country. These early entrants to the profession were driven by the desire to develop an independent 'self' beyond the traditional household. After the introduction of audit firms in 1966, women gained opportunities to either work in one of the major audit firms or go into private practice.

### **7.1. Questioning the interdependent social underpinning at work**

Women's dual role has long been seen as a major obstacle to their career advancement (Anderson et al, 1994; Barker and Monks, 1998; Dambrin and Lambert, 2008). This is particularly so in Japan, where the major audit firms have historically shared the Corporate Society's attitude to gender roles; as late as the 1980s, for example, several of the major audit firms still refused to give their employees maternity leave. Women accounting professionals have been pioneers in this masculine social domain; in the absence of a precedent, they have had to find their own way of reconciling their work with raising their children. For many, the choice of employer has been crucial in this regard. In escaping their traditional role, they have shown that they have talent and determination. These qualities have given them a competitive advantage, enabling them to choose their employers strategically. Faced with a range of opportunities, many have chosen to work for less well-paying audit firms; such choice was considered to offer them advantage in negotiating issues such as maternity leave.

*'At that time, no audit firms had experience of employing women. My previous career was a translator and I was strong in English. It was a period when more Japanese companies were expanding their business internationally. Since I was planning to have a baby, I was looking for a workplace which would allow me to continue my professional career when I was a mother. Audit firm A liked my capacity in English and told me they would give me special consideration in my salary. Audit firm B was not interested in my English capability. I chose Audit firm B. I thought the special treatment in Audit firm A would put me under pressure – if I accepted their special treatment, I would not dare to request maternity leave. The salary in Audit firm B was relatively low – I thought this would make it easier to ask for maternity leave'* (a partner in a private practice, in her late 40s at the time of the interview).

In Japan, where the socially constructed role of women has historically been that of wife and

mother, motherhood is one of the most influential factors in the career development of women accounting professionals. Those with children understand that organizational and work practices at the major audit firms are built on the masculine model (i.e. overnight working, regular business trips) and they therefore expect to have to work within often contradictory organizational and social constraints. However, they are becoming increasingly aware of how the different social roles and positions of men and women dictate their position in the workplace, and of how this puts them at a disadvantage compared to their male colleagues. Women burdened with the extra responsibility of motherhood/homemaker have to compete against men who have delegated this responsibility to their wives and are thus free to concentrate on their career.

*'Both my husband and I are adults who can take care of ourselves. But the children put all their trust in me. Even when we fall in love with a man, the relationship is fifty-fifty. But I had the full responsibility for the children as soon as I bore them. Once when my children had fever, I told the company that I could not go to work. My senior asked me what time I would be coming in so I told him I couldn't come for a whole day. He said, "Oh yes, you do not have a housewife." It really is a handicap for me'* (a divorced manager in a Big Four firm).

Cooper (2001) highlighted that their children have a significant impact on the decisions women make in their lives and work. In Japan's Corporate Society, the social status of women is affected by the achievements of their children (Hendy, 1993, p.235). It is generally considered that children's behaviour and success is determined by how their mothers treat them, which puts extra pressure on women.

*'When my children cause a problem, I am the first one to be blamed, not my husband. At those times, I think being a woman is not fair. Although I work as hard as my husband, if my children cause problems, people will blame their mother for not paying enough attention, but they will never blame their father for being a workaholic'* (a manager in a Big Four firm, in her late 40s at the time of the interview).

Working mothers in Japan are increasingly questioning the gendered assumptions inherent in the accounting profession. However, these gendered assumptions are not unique to audit firms: they are deeply entrenched in Japanese society as a whole. Flouting the conventional gender roles can even lead to social punishment and damage the reputation of the husband. In this social context – where the husband and wife work together to maintain the household – women generally end up sacrificing their career opportunities to preserve their husband's position as breadwinner.

*'I had to give up a number of business opportunities because of my children. When my son had a fever, it was me, not my husband, who had to stay home to take care of him. If it was truly equal, we would have split this role. But actually, it is difficult for men to stay at home for this reason. I worried that my husband would be criticized by his colleagues at work'* (a partner in a private practice, in her late 40s at the time of the interview).

## **7.2 Frustration at the lack of independent identity**

Japanese nationals have had surnames only since 1898, when the Meiji Civil Code stipulated that all members of a household should be registered in the same *koseki* (household) and use the same surname. This reflected the *ie* system established as part of the family-state structure in the modern period. In the *ie* system marriage was generally considered to be a *contract* between the man's and woman's *households* (Ueno, 1994, p.246) [Footnote 6]. This notion of

marriage generally follows the tradition in *samurai* households, with the right of primogeniture ensuring the continuity of the household name. It must be noted that while Civil Code 750 stipulates ‘the principle of husband and wife to name a single surname’, it allows the couple to select the name of either husband or wife [Footnote 7]. But it continues to be the case that, although the wife’s name may be chosen in exceptional cases, married women generally take the surname of their husband to maintain patrilineal household continuity. (ibid.).

This tradition, however, conflicts with the aspiration towards independence cherished by many women accounting professionals. Most Japanese women enter the accounting profession in search of an independent identity and wish to be known by their maiden name even after they marry. For many women, the name change can leave them feeling conflicted.

*‘When I sign my audit reports, I have to sign with my husband’s surname. It really feels strange. Can you understand this? It is not an easy feeling to take. So I have created my own name stamp to replace my signature – this stamp helps me identify myself with the name’* (a retired partner in a Big Four firm with her own private practice, aged 73 at the time of the interview).

The change of surname can not only have a negative impact on a woman’s sense of independent identity, it can also create much disruption in her business; having to re-register and change the name of her office can adversely affect her credibility and track record.

Since the early days of the profession, married women wanting to continue their professional work have set up joint private practices with their husbands. The work processes in these private practices continue to reflect social notions about male and female roles, with the woman’s social status being defined by her relationship to her husband, rather than by her work as an independent accounting professional. This lack of recognition and independent identity was frustrating to many female accounting professionals.

*‘Since I am working with my husband, everyone thinks I am his wife, the second one, not independent, and always in the back, never able to come to the front. I cannot understand this. I would be happier if I had worked in a big accounting firm since I would have got my own evaluation, whether good or bad. I always thought that I would be able to get a proper evaluation if I worked in a big accounting firm. But here, everyone just thinks of me as okusan [wife]. At my previous accounting firm, where I worked before having my children, I was called Mikako chan [little Mikako], and now I am his okusan. I strongly object to this. There is some part of me that is not his okusan. But I just cannot understand why people around me always think I am his okusan. I have lost my own individual character only because I wear a wedding ring. I am not comfortable with it’* (a partner in private practice, in her late 40s at the time of the interview).

*Oku* means the backroom of the household, where the *samurai* wife remained in medieval Japan. The term *okusan* is still commonly used to refer to married women in urban households – although they have their own rights and powers, their role is to support their corporate warrior husband and to take care of the household and their children. The role and position allotted to women in the Corporate Society are often in conflict with their aim to establish an independent identity. Women working alongside their husband particularly find that social norms regarding gender roles interfere with their aspiration for independence. In this case, the blurred boundary between work and household makes it difficult for these women to establish an independent identity. As a consequence, many develop an idealistic idea of what it must be like to work in an audit firm. But whether they work in private practice or an audit firm, women accounting professionals in Japan are increasingly



questioning the effect their social role has on their work, and they are increasingly motivated to seek independence.

### 3.3 Growing conflict at home

The desire for independence can create significant disruption at home. A woman's work as an accounting professional may conflict with her social role as 'good wife and wise mother', creating discord within the family and inviting social disapproval. This social role can be a mixed effect for Japanese women. On one hand, it can give the female accounting professional a unique insight and facilitate her professional work (see Komori, 2008), apart from the obvious satisfactions of motherhood. At the same time, however, it places her under pressure. Even in the twenty-first century, the notion still prevails that a woman who chooses to pursue a career is to some extent neglecting her social role for self-centred motives.

*'I was told that it is selfish for mothers to continue working'* (a part-time staff member in a Big Four firm, in her mid 30s at the time of the interview).

When the relationship between men and women are underpinned by interdependence, the new roles being taken up by many women are also having an impact on the lives of their male partners. A woman wanting to work needs her husband's understanding and cooperation, but when men are expected to play the role of household head, any reduction in their wife's household commitment could be seen as a sign that they are losing authority within the relationship. This can make it difficult for them to accept their wife's new role.

*'My husband is a journalist and 12 years older than me. Compared to other inter-war generation males, he is very understanding, able to stand it even if the house is not clean enough. Having said that, he is never happy if he feels I am neglecting to pay enough attention to him. He tends to get upset if I can't prepare his dinner because I am coming home late from work'* (a partner in a private practice, in her 70s at the time of the interview).

Women's relationships with their children are also being affected. In a society where the core responsibility for childrearing continues to be placed on women, mothers are expected to be full-time housewives, spending time with their children and attending school events etc. Unable to respond to their children's request to share time with them, full-time women accounting professionals eventually run the risk of losing their children's trust.

*'I do care about my children all the time. But this does not have any meaning for them if I do not actually share time with them. I learnt this later when I saw we had some issues with communication. I was really shocked when he told me that I have no concern about him – he said that I have always been absent from home'* (a partner at a Big Four firm, in her 50s at the time of the interview).

The decisions women make both at work and in life are significantly influenced by their children's reactions (see Cooper, 2001). Realizing that their aspirations represent a challenge to the interdependent husband-wife partnership, most women accounting professionals can understand their husband's opposition and try to reach a compromise. However, resolving the conflict between their obligations at work and their role as a mother is more difficult. A number of the interviewees expressed strong feelings of guilt at sometimes having to disappoint their children's expectations because of work commitments.

*'I have been able to cope with the complaints that my husband makes. But it has not been easy for me to escape my sense of guilt at not being able to stay with my children when they asked me to'* (a senior manager working in a Big Four firm).

The social roles and positions allocated to men and women are ideological barriers not just for female accounting professionals. The rigid segmentation of the Japanese society means that it is not just difficult for women to enter the public sphere of the workplace; men are also discouraged from engaging fully with the private domestic sphere, with the result that they generally lack practical competence around the home. My previous study (2008) demonstrated how parental attitudes are crucial in shaping the lives and perspectives of young children, including their ability to perform household tasks.

*'I married when I became a senior in charge after three years. This was the most difficult time. At work, I was allocated management duties that I had never experienced before. At the same time, I had to do the household work. I first divided the work with my husband but he always neglected his chores. He always told me he would do his chores, but in fact, he never did. It was so stressful. So in the end, I did all the household chores by myself. I now think this was not negligence but because he did not know how to do them. This may be because he was brought up by a housewife who did everything for him'* (a senior manager in a private company, in her mid 30s at the time of the interview).

In general, older women accounting professionals felt that things are changing and that younger men are considered to be 'more kind and understanding'. However, when the society does not assume male competence at household chores but it is still exceptional for men and women to fully exchange social roles within the home.

## **8. Preserve, innovate, change: breaking out of the double dilemmas at work and at home**

Previous studies have shown how the experiences of Japanese women accounting professionals have been shaped by their social role and position beyond the workplace. The interdependent relationship within the household and their role within it are implicit within the work of the accounting profession and conflict with their aspiration towards independence. They experience difficulties not only in the workplace but also at home, where the conflict between roles can create friction with other family members and disrupt family life. The interviewees had responded to these difficulties in various ways: some had tried to reconcile these contradictory positions (8.1), others had responded tactically (8.2), and yet others had changed their social position entirely(8.3).

Women's aspirations towards independence are reflected in their actions to introduce double surname system, which further leads to the changes in the interdependent nature of Japanese society.

### **8.1 Reconciliation**

For some of the older interviewees, the effect of Japan's social norms was so far-reaching that they had decided to leave the profession altogether. Japan's cultural tradition of interdependence played a decisive role in shaping their attitude. The ideology of separate spheres is not necessarily a male discourse imposed on women; having grown up in a society where women and men are expected to cooperate to maintain household continuity, these women saw preserving family unity and harmony as more important than pursuing a professional career. Others were only interested in working if it could be done within the limitations of their social role.

*'It is an absurd idea to destroy the family in order to continue working. Losing the balance between work and family, some people divorce. But I always tell young people to take care of the*

*family as much as possible. I always say that the work should be fitted into that social role, but it shouldn't destroy it'* (a partner running her own private practice, aged 72 at the time of the interview).

One of the ways in which motherhood significantly changes a woman's life is that it requires her to combine and balance her private, personal, domestic life and her professional, public working life. The interaction between their professional identity and their maternal identity often leads women accounting professionals to redefine and refocus their sense of self (Haynes, 2008), particularly when their chosen life path appears to deviate from their given social role as a mother.

Like other professional women, women accounting professionals often reduce their working hours or leave work altogether after having their second or third child. However, a number of the interviewees felt it was important to continue working. Different social role help shape a high barrier to travel across work and home, creating difficulties to get back into the profession after time away.

*'The best advice I was given by my female (part-time) senior was not to discontinue professional work, no matter how difficult it was. I understood from her that once you quit, that is it – it is difficult to come back. She advised me that it is important to continue to work, whatever way you do it'* (a part-time staff member in a Big Four firm, in her late 20s at the time of the interview).

Some accounting professionals with children find working part-time in an audit firm to be the ideal solution. Part-time employees are generally regarded as having stepped off the career track in male-dominated business organizations (Dambrin and Lambert, 2008; Lupu, 2012), but for these women, the poor salary and promotion prospects offered by part-time work are less important than the fact that it enables them to maintain an independent, professional identity.

*'Childrearing is tough – everything is centred around the children. I lost myself and felt completely isolated. Part-time work gave me the opportunity to recover who I am. I could finally breathe air there'* (a part-time staff member in a Big Four firm, in her early 30s at the time of the interview).

It has to be noted that it was not easy to find willing interviewees among those who had discontinued their career. Some of the women I approached refused my request for an interview, insisting that as they had left work, their experiences would not be relevant. Their reaction was understandable, as the interviews would have been of no direct benefit to them. However, their silence might also suggest resistance (Kim, 2004): they were reluctant to be reminded that they had given in to the social pressure and relinquished their pursuit of independence.

## **8.2 The tactical response: turning the interdependent husband-wife relationship to advantage**

Many married women have solved the dilemma of how to continue working professionally while fulfilling their traditional role in the Corporate Society by setting up their own accounting practice. This step is often taken by women whose husbands work in a different profession.

The social status of the accounting profession in Japan has made private practice a viable

alternative career route for many accounting professionals. Although it plays a limited role compared to its Anglo-Saxon counterpart, the accounting profession enjoys relatively high social status in Japan. In the early days in particular, individual CPAs were very highly regarded (Mckinnon, 1984, p.24). The long and rigorous qualifying process creates a formidable entrance barrier, ensuring the profession maintains its place alongside the legal and medical professions as the highest regarded in Japan. This reputation has given, and to some extent still gives, accounting professionals the advantage within the company-client relationship, in contrast to the UK, where rhetorical power of the clients is dominant to shape the profession's client orientated service (Anderson-Gough et al., 2005). Accounting professionals in private practice have relatively greater control over how they work than those in professional accounting firms, while the increasing demand for accounting services means those with a good personal reputation are readily able to expand their client base. It may not bring in a stable, high income, but private practice offers a flexibility that is particularly appreciated by women wanting to organize their lives around their children.

Apart from meetings with clients, women in these private practices generally work from home. This allows them greater flexibility to fit their professional work around their role as a mother. By taking advantage of the autonomy of private practice, these women manage to avoid the masculine work model rule their maternal role and their identity as a mother. It also offers them an escape from the masculine work model.

*'I could not continue working in the Big Four firm. The work demands long hours and is strenuous. It was also important for me that I prepare dinner for my children'* (a partner in a private practice, in her early 30s at the time of the interview).

Women married to CPAs may run an accounting practice jointly with their husband. These practices are often operated under a single name, usually the husband's. Paradoxically, by conforming to the social norms and giving up their independent identity in this way, they are actually gaining the chance to realize their independence as an accounting professional. However, not all of the interviewees were content to remain in their husband's shadow; some had deliberately sought out challenging work in order to assert their own professional abilities. As shown in my previous study, some of the interviewees had found the positive potential of their role as women and applied a uniquely feminine approach to enhance the quality of their work. In particular, women can be more successful than their husbands at securing consultancy clients: adopting the conventional female role of non-threatening listener enables them to gain an in-depth understanding of their corporate clients' business and organizational weaknesses (Komori, 2008, p.531) This approach had enabled some to secure their own clients independent of their husband.

*'Gradually I started to have my own clients independently from my husband. Sometimes I go to work instead of him. Since our business is concerned with trust, people hire me, a human being. There are certain things they can trust because the words are given by me – things they would not believe from other people'* (a partner in private practice, in her late 40s at the time of the interview).

Turning a negative situation to their own advantage and setting up their own practice is a strategic response found not just among Japanese women; this was also the approach taken by Helen Lowe, one of the first chartered accountants in Scotland (Jeacle, 2011). The independent nature of the accounting professional's work has given Japanese women a degree of autonomy even where the accounting office is jointly managed with their husband and governed by the dynamics of their interdependent relationship with them. By effectively

exploiting both the independent nature of accounting work and the interdependent relationship with their husband, they have devised an innovative way to continue working while still fulfilling their social role as a wife and mother.

Many of the interviewees had also dealt with their partner's frustration with their unconventional social position in a tactical manner. Some tried to do this by exploiting the role of the male household head. Within the Japanese household, the role and position of men are also clearly defined; while women are expected to support the male household head, men are obliged to play the role of master. Unlike British wives in the Victorian period (see Walker, 1998), Japanese women are not necessarily required to be accountable to their husbands; rather, both men and women are accountable to the household. In a case when women understand that their husbands was unlikely to listen to her opinion, some women took advantage of their wife's role to put their husbands in a position where they had to behave in order to preserve his honour.

*'People around me think that he is a very understanding man. Although it is not true, I agree with this saying, "Yes, he is very understanding" so that he has to act in that way in order to save face. I realised that I could not get his understanding by talking straight, so I will create as many occasions as I can when he has to act like an understanding husband' (a partner in a private practice, in her late 40s at the time of the interview).*

In order to continue their independent work as an accounting professional, some women accounting professionals had tactically transformed their relationship with their husband, pursuing independence of mind, while maintaining the appearance of interdependence.

### **8.3 Changing social position to independence**

Over time, a gap may open up between the married woman accounting professional and her husband in terms of how they perceive her role. When the tension between a couple intensifies to the point that it is difficult for the woman to continue her work, some choose to free themselves from the social obligations of the household by divorcing their husband. This route is increasingly being taken by women practitioners in the younger generation. Japanese society now offers more life and work choices to women, and social pressure has gradually relaxed. The professional accounting qualification introduced in the post-war period has allowed women to acquire tangible proof of their ability and enabled them to pursue careers in the male-dominated workplace. The prospect of such opportunities is empowering for women; it makes them feel they can refuse to accept matters when their husband is unwilling to share the household chores.

*'He took it for granted that I had to do all the household chores. Even though I was working, it did not occur to him that I was doing all the household chores for him. When I became ill, he did not know anything about how to take care of me because he had no experience. His mother had always taken care of him. Although he seemed to be worried about me, I could not live like that. I felt it would be better to live alone rather than put up with the situation' (a manager in a venture capital firm and former employee in a Big Four firm, in her mid 30s at the time of the interview).*

The accounting profession in Japan is characterized by a high divorce rate (see Kaikei-zaurus, 2012). It could be argued that one of the reasons for this is that the professional qualification gives women the security and confidence to follow an independent life path. Generally, the

divorce rate is lower among couples where both partners are accounting professionals and higher where one partner works outside the profession. It could be assumed that the work of the accounting profession brings a lifestyle that differs so significantly from general social expectations that their partners who are not in the profession themselves can find it very difficult to accept this.

The social position of men and women helps to shape the meaning of their work, which in turn influences their attitudes to work. Married women accounting professionals are free from a constraint by financial pressure and they have flexibility to choose their ways to engage their work. The independent social position brought by divorce could mean that women lose such option; the change in social position makes them aware of the meaning of work to maintain independent income.

*I learned that work is a way of earning a living. Previously, I did not have many problems even when I quit work because my husband would support me. I pursued the work only because I liked it. But [since I divorced] I have come to appreciate the pressure that men experience at work. Although I want to quit my job, I have to remind myself that I need to work in order to survive' (a manager in a venture capital firm and former employee in a Big Four firm, in her mid 30s at the time of the interview).*

The change in their social position has prompted many women to reflect upon the nature of the independence they now have and to reconsider what their work means to them. Their awareness of their independent position as women in Japanese society has helped them to re-shape their identity and their attitude to their work as accounting professionals.

#### **8.4 Social change**

This awareness of the importance of having an independent identity is also finding expression in the growing movement to challenge the legislation which requires women to change their surname after marriage. As early as the 1990s, women professionals began to ask that the Civil Code be amended to introduce a selective dual-surname system for married couples. However, their proposal has met strong opposition, and agreement has yet to be achieved within the Government. Supporters of the single surname system argue that it reflects the unity between husband and wife; historically, the adoption of the husband's surname has been seen as effectively marking the end of the wife's relationship with her blood family and her inclusion within the husband's family (see Ueno, 1994, p.246). It is feared by some that the dual-surname system will not just undermine family unity but that it will promote an individualism which could encourage its disintegration altogether (see Yagi, 2010).

In 2001, women accounting professionals established a joint workshop with female lawyers, tax accountants and public notaries (the so-called Four Professions) (Bessei Tsushin, 2001). The aim of the meeting was to issue a statement asking for the early realization of a selective dual-surname system. The women identified a number of the limitations they face at work and demanded action from the Ministry of Justice and the National Assembly. Their ultimate goal is to bring about a society which values diversity and allows individuals to make life choices without interference from external forces (see Yagi, 2010).

However, the surname issue is something that concerns only a minority of Japanese women – mainly those who want to continue their career after marriage. Watanabe's study reports that, when asked how they felt about changing their surnames after marriage, 42.8% of women responded that they felt happiness at the new start, while 26.8% saw it as a sign of

togetherness with their partner. Only 24.7% were uncomfortable at the change, and only 7.6% said they felt a loss of identity (Watanabe, 2006).

The choice of surname is a complicated issue which goes beyond the relationship between men and women; it has ramifications for children, families and society as a whole. A change in the Civil Code will not be easily achieved in the short term, but in 2004, JICPA introduced its own regulation stipulating that women accounting professionals can request to use their maiden name. JICPA's move is a clear sign that it appreciates that independence is an important issue for many accounting professionals. However, as the body of women accounting professionals becomes more diverse, it is becoming increasingly difficult to orchestrate them to arrive at a unified standpoint or to take collective action.

That women accounting professionals now evince a wide range of attitudes is partly attributable to generational differences – this was evident in the interviewees' attitudes towards gender issues. In the interviews, women in the older generation reacted to questions about gender in one of two ways: either they were willing to discuss the issues, or they considered it a troublesome topic which they did not want to discuss. Younger women were more open to the topic, irrespective of whether they saw their gender as a positive or negative attribute. This may suggest that younger accounting professionals are more curious about the impact of gender on their work and life.

In terms of the dual-surname issue, there were clear differences between those interviewees working in private practice and those in the major audit firms. While women running their own private practice felt it was important to have their own name, women in the major audit firms were generally indifferent. Perhaps surprisingly, some of the younger interviewees were critical of women who insist on keeping their maiden name after marriage.

*'I don't see the need to have an independent name from my husband. It never bothered me. I think I am myself, whatever my name is'* (a staff member in a Big Four firm, in her mid 20s at the time of the interview).

The indifference of the younger audit firm employees may be explained by the fact that they are not yet in positions where they face problems in their day to day work as a result of the current legal system (77.9% of women CPAs are under the age of 40 (Komori, 2008), and very few go on to achieve management positions in the large organizations). The interviews provided evidence that there are significant differences between the generations in terms of their perceptions of the impact their gender has had on their professional work. The findings suggest that as more lifestyle choices open up to women, it is becoming less appropriate to treat them as a homogeneous group driven by the same values and goals.

Working women are also gradually changing the attitudes of other family members and getting them to accept the idea that wives/mothers can also be professionals. They are having a particularly significant impact on the attitudes of their daughters. One woman, whose mother was a partner in a Big Four firm, described her relationship with her mother as follows:

*'My 24 years of life were certainly influenced by my mother. Different from a "normal mother", she was always absent from home and did not prepare lunch for me. I often felt sad, felt rebellious and we had arguments. Nevertheless, when she asked us if we wanted her to quit her job, we just could not agree. ...Now that I'm working myself, I am amazed by the fact that she woke us up early every morning, no matter how late she had come home from work the night before. She never told us the details of her work. But her strenuous effort and continuous challenges at work have inspired us not to give up our dream easily'* (Keiji JICPA, 2011, p.101).

Women like this have been encouraged by their mother's example to build their own life, even if this defies social expectations.

Many women professionals are passing on to their children their belief in the importance of independence and are encouraging them to acquire the skills they need to be self-sufficient. This interviewee, for example, was keen to enhance her son's domestic skills so that he would not need to depend on his wife.

*'Compared to other housewives, it seems like my approach to my son is easygoing. I was told that I pay less attention to my son's school performance. But I make him do some cooking. I believe that marriage is not about being dependent on someone, but about living with a partner who enriches your life. I did not depend on my husband for my income because I wanted to follow my independent life path. I want my son to understand this and always tell him so'* (a partner in a private practice, in her early 50s at the time of the interview).

The strong dependence between mother and children has often been depicted as a social issue. The way in which these women educate their children is in marked contrast to how Japanese full-time housewives generally raise their children. It could be argued that their lifestyle and emphasis on independence encourages their children to see the relationship between husband and wife as a partnership between two *independent* people who are working together to achieve a common aim.

## **9. Women as a driver for social change; conclusion and discussion**

In her overview of the nature of feminist thought and gender research in accounting, Cooper (2001) has identified that 'gender' writing in accounting is mostly 'either concerned with women's entry into the accounting profession, and/or, more recently women's progression in the profession' (p.234). This has helped to enhance our knowledge of the masculine nature of the accounting profession and of the organisational practices which support the oppression of women. Concentrating research on professional accounting firms, however, mean we understand only one dimension of their experience. This study aims to redress the balance by exploring the impact Japanese women accounting professionals have had on Japanese society as a whole, and the significance of their achievement within its socio-cultural context.

The study demonstrates that their dilemmas have been shaped by the social and cultural underpinnings of post-war Japan's Corporate Society. Women accounting professionals are trapped in the conflict between their binary social role and position as the 'good wife and wise mother' who preserves household continuity and their work as independent accounting professionals. In a context where women's role at home is more than a matter of ideology, the contradictory position of women accounting professionals manifests itself in pressure to choose between career and family. In other words, although the gender roles rigidly embedded within the Corporate Society help to limit women's career progression, this effect is masked because women appear to have a 'personal choice' of whether to become a full-time 'professional' housewife or pursue a professional career.

By closely examining how their choices have been made, this study found that women have responded to their dilemmas in different ways.

Some follow social expectations, abandon their career and focus on their social role as a mother, while others, unable to comply with their socially allocated role, react more strategically. In order to prevent their pursuit of an independent career damaging household continuity, these women transform the nature of their interdependent relationship with their



husband and tactically manage their husband's emotions and attitudes so that they are able to concentrate on their professional work. In many cases, their evident determination to continue working eventually changes the attitudes of other family members. Daughters, particularly, are being inspired by the example being set by their professional mothers.

Women also respond strategically by turning a negative situation to their advantage. They resolve the conflict between roles by simultaneously exploiting the dynamics of the interdependent relationship with their husband and the independent nature of accounting work. One of the reasons they are able to do this is because of the unique role and social position of the Japanese accounting profession; the social status enjoyed by CPAs and the increasing demand for their work at the early times of its introduction means accounting professionals have had a relative high degree of autonomy. The independent nature of the professional work allows both men and women to set up private practices, giving them the flexibility to manage their work-life balance. These women are also taking the innovative approach of teaching their children to be more self-sufficient. By following their sense of value of independent life skills, these women are encouraging next generation to see the relationship between men and women can be based on partnership. Their approach to their children's education is in contrast to the accusation often levelled at full-time mothers that they put unnecessary pressure on their children to do well at school in order to maximise their future prospects (Lebra, 1986, p.207).

While these women take steps to prevent their independent career damaging household continuity, others take more drastic measures. For some, the pursuit of independence through work is important enough to drive them to terminate their marriage altogether and risk the social taboo of divorce. That female accounting professionals are pursuing independence has also been evident in their political challenging of the single surname system, an action which has led to new regulation within the accounting profession allowing women practitioners to go by their maiden name.

The study demonstrates that in Japan, the advancement of women through the accounting profession is bringing about quiet but significant social change. The actions taken by women accounting professionals to resolve the conflict between their social role and their career are helping to undermine some of the social underpinnings of the Corporate Society, which have been built on homogeneous cultural values, to allow a greater diversity. Their quest for independence is helping to introduce greater flexibility to rigidly defined male and female roles and to transform how men and women build their interdependent relationship. The advancement of women accounting professionals may not be directly reflected in the number of women reaching the higher echelons of male dominated organisational hierarchies, but it is helping to transform the society by raising the awareness of the value of independence. The concept of independent auditing has conflicted with the indigenous cultural underpinning in Japan. It could be argued that, by acting as a change agent, women have been helping the accounting profession to take root in Japanese society. It remains to be seen, however, whether women accounting professionals will continue to play this role as the values of the Japanese people change under the influence of globalisation. This study has focused on women's experiences and their achievement from their arrival in the profession to the early 2000s. Further study is required to examine how the social roles of men and women, and the cultural values that underpin them, are changing, and how these changing roles are re-shaping women's course of action and their life and work choices. Japan has the oldest population of all the industrialised nations and a declining birth rate (Honkawa, 2012). It remains to be seen what impact the responsibility of caring for older parents is having on the life-work choices of both men and women accounting professionals, and how the accounting profession is responding to the effect of this demographic change.

This study reconfirms the importance of understanding the experience of women accounting professionals within its indigenous socio-cultural and historical context. The role and position of the accounting profession, the role played by different types of accounting firms (ie. the Big Four, private practices) and the profession's organisational practices all vary depending on national context. In the same way, the roles of men and women and the values that underpin male-female relationships are embedded within each society. Each context shapes the struggles of women in the accounting profession in a unique way and attaches different meanings in their achievements. Oral history evidence from women accounting professionals in different national contexts may illuminate the different ways in which women's social role has shaped their experiences, and help us understand that there is no single, uniform way of defining their achievement. Multiplicity is a keyword for 'the feminine' (Cooper, 1992, p.22); the significance of the impact of women's advancement needs to be evaluated from multiple angles within the specific socio-cultural, historical context concerned. Listening to the voices of women from a range of national and social contexts will remind us that 'there is no single story' (Lehman, 2012, p.283). It is crucial that we have a good lens look beneath the surface and appreciate the contribution women are making beyond the conventional measurement of career success. Diverse stories of their experience help expand our knowledge of the relationship between gender and accounting – a relationship which is being increasingly influenced by the process of globalisation.

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## Footnotes

[1] Dambrin and Lambert (2012) provide a reflective review of the literature dealing with the rarity of women at the top of the accounting profession.

[2] Although there is no precise definition of the 'modern family', according to Ochiai (1996), it is generally characterised by the following traits: gendered division of labour based on separate spheres; strong emotional relationships between family members; the centrality of children.

[4] Italy and Spain have strong influence of the Catholic Church, which strongly opposed to divorce.

[5] Drawing on the experiences as a PhD student in the UK, Komori (2007b) discussed some of the dilemmas of cross-cultural research in accounting and the relationship between the researcher's personal life and their research.

[6] Traditionally, the Japanese family supported arranged marriage: the choice of partner was determined by how well they were able to meet the household's expectations and to make a positive contribution to the household. In the past, romantic love was generally considered disruptive to social stability. The custom of arranged marriage has been significantly declined due to the Western influence since 1960s when 40% of marriages in Japan was arranged.

[7] This situation is rare internationally: other countries permit different naming systems to co-exist (e.g. combined names, separate names) (Ninomiya, 2007, p.12). In other Asian countries like China and Korea, the dual-name system is widespread. However, the system generally reflects the patriarchal nature of the family in that the woman's maiden name suggests her position as 'outsider' in the husband's family (Ueno, 1994, p.250).