

Comments and Discussions

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Hofstede's dimensions (individualism, masculinity, power distance, uncertainty avoidance) are widely used in cross-cultural research. In this paper, those dimensions are used to compare the change between 1985 and 2002 in Japan. As Japan has experienced changes in its ecological factors that combined to be severe enough to impact its culture, it is expected that the measures of Japan's national cultural dimensions to have changed and to have changed rather recently and abruptly. Samples are matched on location, gender, position and kind of work as well as industry and company size. Samples consisted of Japanese men below the partner level working primarily as auditors for large public accounting firm in Tokyo and Osaka.

According to the results shown in this paper, individualism increased significantly, and masculinity decreased significantly, while power distance and uncertainty avoidance remained unchanged. Increase in individualism was explained by the increase in national wealth. Decrease in masculinity was explained by the introduction of relatively large numbers of women into the work place and into the public accounting profession. Although the paper did not refer to the modification of the Equal Employment Opportunity Law between Men and Women enacted in 1986, that law also had significant impact and provided real chance for women in Japan. In this paper, the reason for power distance and uncertainty avoidance remained unchanged was explained by analyzing the situation of CPAs in Japan.

This paper is interesting because it not only shows the change in the culture of the Japanese accountants but also explains the reason for the change.

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