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Critical Perspectives on Accounting

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

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



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ARTICLE INFO

Article history:

Received 20 February 2013

Received in revised form 16 September 2014

Accepted 17 September 2014

Available online 5 October 2014

Mots clés:

Critique

Intérêt public

Palabras clave:

Crítica

Interés Público

Keywords:

Public interest

Knowledge capitalism

Translation

Globalization paradox

Language

Actor Network Theory

ABSTRACT

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

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

1. Introduction

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

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

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

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

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

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

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

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

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

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