Visualizing the Negative Space: Making Feminine Accounting Practices Visible by Reference to Japanese Women’s Household Accounting Practices

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Abstract

This study explores the nature of feminine accounting practices by examining the household accounting practices of Japanese women in the second half of the twentieth century. Household accounting in Japan provides an excellent research site to understand the nature of feminine accounting practices. The social significance of the Japanese household and the country’s cultural emphasis on interdependence mean that accounting has a different meaning in the life of Japanese women, compared to what has been identified in Anglo-Saxon-based studies. The study finds that their accounting practice is characterised by the integration of masculine and feminine qualities as illustrated by Dillard and Reynolds(2008), and is more enabling in nature. Women use “hard” objective accounting figures both to foster the long-term development of the family and to contribute to Japanese society. Accounting has been a vehicle for women to express their motherhood and construct their feminine identity. The distinctive nature of Japanese women’s accounting practices and the unique meaning accounting has in their lives highlight how important it is to further investigate feminine accounting practice in different social and cultural contexts in order to develop gender research in accounting.

Key Word: Accounting Practice; Japan; Feminine accounting; Household; Feminine identity; Integration; Interdependent Culture

1. Introduction

A true feminism will be principally concerned with the restoration of a true feminine rather than the destruction of the patriarchy, although some dying or destruction may be part of a total process. (Cain, 1990, p.34 cited in Hines, 1992, p.318)

The last two decades have seen significant developments in gender research in accounting. A number of studies have revealed the ways in which accounting both reflects and helps to reinforce the male-dominated social structure from various perspectives. The patriarchal nature of accounting has been demonstrated, not just in the professional arena (see for example, Kirkham and Loft, 1993; Maupin and Lehman, 1994; Anderson-Gough et al., 2005), but across society, including in the home (Walker, 1998; 2003a, Walker and Carnegie, 2007; Llewellyn and Walker, 2000; Carnegie and Walker, 2007a; 2007b).
Several researchers have considered the assumptions and knowledge implicit in accounting from the perspective of gender, arguing that the philosophy, knowledge and language of accounting represent and reinforce “hard” masculine values such as rationality and objectivity, and negate feminine values (Hines, 1992; Cooper, 1992; Shearer and Arrington, 1993; Broadbent, 1995; 1998).

While uncovering the masculine-gendered structure and processes in accountancy has been one of the major research agendas in this field of study, attempts have also been made to find ways of correcting the imbalance. Some researchers have sought to demonstrate the emancipatory potential of accounting (see for example Hines, 1992; Broadbent, 1998; Dillard and Reynolds, 2008). In the field of accounting history, researchers have become increasingly aware of the importance of exploring women’s accounting practice to highlight the enabling influence of accounting. There have been repeated calls for research into women’s perspectives and the meaning they attach to their accounting work (Kirkham and Loft, 2001; Walker, 2006; 2008).

In her attempt to look for “new possibilities”, Cooper (1992) has raised an important question: what would a feminine accounting be like, if it were indeed possible? (p.37). An answer to this question has yet to be sought in accounting research. A similar concern was raised by Parker (2008) who emphasized that we know little about the feminine approaches that might supplement or even replace current accounting practices in strategic management. It is a particularly important question in light of the ongoing financial crisis. If the male-dominated accounting and auditing practices in operation today have contributed to the current economic disorder, it is even more vital to map out the nature of feminine accounting practice.

With this in mind, this paper attempts to give greater visibility to feminine accounting practices. It does so by exploring the household accounting practice of Japanese women. The unique social context of Japan provides a good research arena for exploring feminine accounting practices. Throughout Japanese history, the household has been constructed as a public site (Komori, 2007). Within this unit the role of women has been to adopt thrifty household accounting practices and accumulate savings which can then be used for national investment(Komori and Humphrey, 2000). This is an interesting contrast with the Western context where according to previous studies, accounting has served to help the construction of the concept of the home as a “private” domain of less significance than the “public” workplace (see Walker, 1998). Exploring how they practise accounting at home will illuminate how Japanese women balance their personal emotions and life goals with economic rationality (Northcott and Doolin, 2000, p.496), and reveal what accounting means to them and their lives.
The way in which Japanese women practise accounting reflects their unique cultural context; the study of this context may go some way to redressing the current imbalance in accounting research, which is dominated by Anglo-Saxon perspectives. In Japan, the cultural emphasis on interdependence has also shaped the relationship between men and women; women’s household accounting practices may cast light on the way in which accounting has helped to shape the interdependent relationship between men and women. In particular, this insight will help to shed light on the integral perspective in accounting demonstrated by Dillard and Reynolds (2008). In their study, in which they seek to re-engage with the notion of feminism, they emphasize an alternative way of seeing the world – in terms of the integration of the feminine and masculine. In the Japanese household, where the public and private intersect, and the notion of interdependence rules, women’s accounting practices may serve as a living example of this integration of masculine and feminine qualities.

This study of feminine accounting practices in the Japanese context is an attempt to contribute to the development of the feminist perspective in accounting from a non-Anglo-Saxon standpoint. Feminism has not played a major role in shaping women’s thoughts and attitudes in Japan as it has done in the West. Examination of feminine accounting practices in this unique social and cultural context may reveal a more enabling dimension of women’s relationship with accounting than has yet been highlighted in feminist accounting research (see Dillard and Reynolds, 2008).

This paper first gives a detailed overview of previous studies and discusses the importance of studying feminine accounting practices. This is followed by an explanation of the reasons why it is relevant to study Japanese women’s household accounting practice. The next section discusses the research methods, and the section after that analyses the nature of feminine accounting practice by examining the household accounting practices of Japanese women. Finally, the paper concludes by considering the implications this has for future gender research in accounting.

2. Negative Space: Filling, Creating and Making it Visible

One theme pursued in accounting and gender research is the possibility that accounting could be “what it currently is not” (Hopwood, 1990). A number of studies, possibly influenced by “feminist poststructurism” (Hammond and Oakes, 1992) have argued that the nature and discipline of accounting is essentially masculine (Cooper, 1992; Hines, 1992; Shearer and Arrington, 1993; Broadbent, 1998). Hines (1992) has argued that the knowledge, philosophy and language of accounting are
associated with a “hard”, “masculine” nature, and that “soft” or “feminine” values and perceptions are suppressed. Accounting is seen as materialistic and reductionist; it views reality as divisible and quantifiable. This masculine version of accounting reflects and reinforces a view of the world as objectively out there, and it prioritizes this objective view over people’s inner experience. In this manner, accounting is said to repress the reality and value of the non-marketable and non-material, the importance of the intuitive, the prioritizing of feelings, and the values of caring and sharing, all of which are associated with “feminine character”. Cooper (1992) and Shearer and Arrington (1993) also argued that profit-driven goal centredness in accounting serves to privilege “masculinity”, and negate the natural world and the female. Broadbent (1998) refers to “accounting logic”, suggesting that current accounting practices are governed by the logic of measurement, and communication is led exclusively by economic concerns. They reveal that current accounting practices serve the interests of men and male domination and deny anyone the chance to “speak from the space of” feminine qualities and values (Hines, 1992, p.334).

Accounting researchers (most notably Broadbent (1998)) have repeatedly attempted to illustrate the potential of accounting to be enabling in nature. Drawing on feminist thinking, these studies have argued the importance of recovering the “feminine” nature of accounting (Hines, 1992; Broadbent, 1995; 1998; Hammond and Oaks, 1992; Shearer and Arrington, 1993; Cooper, 1992; Dillard and Reynolds, 2008). The importance of searching for alternative forms of accounting has been emphasized. Hines stresses how vital it is that accounting research retrieves the values currently lost in masculine-natured accounting; these include the values of subjectivity, complexity, diversity and proliferation, and caring and sharing (p.336). Introducing the concept of interconnectedness between the Yin and Yang, she stresses that it is particularly important to create a negative space – “to create a moment of negation to encourage the discovery of what is not said”– in order to rectify the imbalanced, masculine nature of accounting. Broadbent (1998) has further developed her insights, arguing the importance of incorporating the emotional and the subjective into the processes by which we give account. The potential of different forms of communication such as artwork and photography to highlight the diverse views of different stakeholder groups has also been emphasized.

In the field of accounting history, researchers are also particularly aware of the need to highlight the involvement of women in accounting in social arenas which have been neglected by previous research. Kirkham and Loft (2001) have identified the imbalance in research sites, arguing that existing studies rely on limited sources of evidence, mainly within the accounting profession. They argue the importance of bringing visibility to the accounting performed by women and for women. More emphasis is being placed by
researchers on private records such as pocket books, diaries and letters because of the potential of these documents to illuminate more clearly the enabling capacity of accounting. The value of oral history has also been stressed; it is felt that the direct testimony of women themselves can do much to reveal their actual experiences and show how they themselves have perceived and challenged the dominant ideology (Walker, 2008, pp.594).

Annisette (2006) highlighted the potential risk of focusing on the role of accounting in the service of oppression, making a point that has important implications for those studying gender issues in accounting. Her argument suggests that, by illustrating women as victims who have no choice but to comply with male domination, studies might run the risk of reinforcing the notion of a global pecking order and merely reproduce rather than transform the structures of domination (p.409).

Reflecting these concerns, accounting practices within “feminized” areas of economic activity have come under increasing scrutiny. A number of studies have emphasized the urgent need to reveal how women have practised accounting in those domains ignored in previous accounting history, such as domestic households, small family businesses, and voluntary and welfare organizations (Kirkham and Loft, 2001; Walker, 2003; Walker, 2008, p.;594). Walker’s study on Octavia Hill, the philanthropist whose work entailed housing management, sheds light on the accounting practices of women in such “hidden” groups (Walker, 2006). The detailed examination of women’s accounting practices outside the patriarchal constraints of the accounting profession and the bureaucratic hierarchy of modern corporations has highlighted the enabling potential of accounting; it has become evident that accounting in the home can be a source of power to women, and is not necessarily an instrument of patriarchal oppression (Kirkham and Loft, 2001).

Although they have demonstrated significant potential to illuminate new facets of the relationship between women and accounting, previous studies have been dominated by the experiences of women in Anglo-Saxon countries such as the UK, the US and Australia. Although some recent studies have gone beyond the Anglo-Saxon countries (see Czarniawska, 2008), the debate in this area generally reflects the Western social context and women’s experiences within it. How women perform in everyday accounting practice, how they interpret this practice and what accounting work means for them all reflect the role and attitudes they inherit from their social and historical context. Walker (2008)
emphasized that the performance of accounting by women and the impacts of accounting on women in different places and periods are still to be explored (p.602). This resonates with the call for accounting history to move beyond the narrow box of Anglo-Saxon bias (for a discussion see Annisette, 2006, p.401). Without a full grasp of the nature of feminine accounting and its practice, analysis of masculine-natured accounting might fall short. Furthermore, in today’s globalized economy, if we are to understand accounting from the perspective of gender, we need to be informed about feminine accounting practices in a range of social and cultural contexts. How do women practise accounting? What difficulties have they experienced? What satisfaction have they gained from their everyday accounting work? The answers to these questions explored in a range of historical, economic, social and cultural contexts may help to understand the alternative form of masculine-natured accounting.

In shifting the locus of examination outside the West, it is important to pay attention to the characteristics of the Eastern worldview highlighted by Hines (1992). In her exploration of the enabling potential of accounting, Hines (1992) highlights the difference that exists between Western and Eastern cultures in terms of how lived experience is seen and understood. She points out that Western thinking is characterized by a dualistic approach; things are split into polar elements such as body and mind, cause and effect, and subject and object, separated from each other and categorized in a hierarchical, logical order. In contrast, in Eastern and South American cultures, it is the interrelatedness and interdependence of polar opposites which lies at the centre of thinking. Interconnectedness is found between the Yang (positive) and Yin (negative) that are associated with masculinity or the Universal Masculine and femininity or the Universal Feminine respectively. In Chinese philosophy, Yin and Yang are interconnected like different sides of a coin; one cannot exist without the other (p.316). As such, oriental cultures hold the view that “the interplay, tension, complementarity and union of opposites” of the Yin and Yang are to be found in all aspects of our existence. Adopting this perspective, Hines stressed the importance of recovering the negative space of the feminine – a space that is currently filled with masculine, functional and impersonal language and thinking.

In their most recent research, Dillard and Reynolds (2008) have given a clear illustration of this interrelation between and integration of the feminine and masculine in their retelling of the Acoma Corn Maiden myth. The myth tells a story of the “genuine union or integration” (p.558) of the masculine and the feminine – men and women, feminine and masculine
principles fulfil their promise and realize their true natures only when joined into one whole. Rather than representing male and female as mutually exclusive, with one dominating the other, the story shows the combination of the feminine and the masculine as offering a pathway to completeness. The story shows the dynamic process of accommodation and transformation, through which feminine and masculine reach ultimate balance and unity. The integrated approach described by Dillard and Reynolds has helped to “transform the conversation” (p.569) in gender and accounting and suggests that an enabling accounting could be achieved through the full integration of the feminine and the masculine (ibid., p.573).

The next step is to visualize how the integrated perspective highlighted by Dillard and Reynolds might be achieved in accounting. They have called for further investigation into how this integral dimension might be developed. They have recommended an alternative approach whereby both the subjective (feminine) and the objective (masculine) elements are incorporated in the construction of decision models and the giving of accounts, thereby adding “breadth and depth” to the accountability process. While sharing the same concern, this paper primarily seeks to give a clearer understanding of feminine accounting practices. As Dillard and Reynolds emphasized, without a firm grasp of the dual nature (masculine and feminine) of accounting, the integration process which leads to a more complete understanding “may not be visualized and thus, realized” (p.558). This study seeks to cast light on feminine accounting practices by exploring the household accounting practices of Japanese women.

3. Women and Accounting in the Japanese Context

There are a number of reasons why the household accounting experiences of Japanese women are an excellent angle from which to study feminine accounting practices.

Firstly, Japanese women have historically had a close relationship with accounting. Since the pre-modern era, accounting and financial management has been an important part of women’s household management role. Accounting has historically had a strong influence on women’s lives and played a significant role in shaping their position within Japanese society (see Komori, 2007). Studies of the everyday lives of ordinary people in pre-modern Japan have demonstrated that women used accounting as a method to control male “extravagance” (Goto, 1996). In contrast to the UK and Australia, where accounting has been used by men as an instrument to control women’s behaviour(Walker 1998; Walker and Carnegie, 2007; Llewellyn and Walker, 2000), accounting served to enhance women’s position and justify their authority within the Japanese family. Women’s control over the
home finances continued into the post-war period[1]. By the mid-1970s, 97% of urban
housewives and 66% of rural housewives managed the household budget (Robins-Mowry,
1983, p.127). Compare this to the UK, where responsibility for the household budget has
been much more evenly divided. Briton’s study of the institutional context of the family in
Japan showed that in 36.5% of households the wife takes charge of the budget, in 32.7%
it’s the husband and in 33.6% the responsibility is shared (Briton, 1993, p.94).

The study of women and accounting in modern Japan demonstrates that accounting has
been used by the Japanese government as an instrument to shape the role and position of
women (Komori, 2007). Women have been allocated the role to serve the nation by
managing their domestic finances thriftily and accumulating savings. As in the UK (see
Walker, 1998), their accounting role has contained women at home. However, the war
period saw women starting to use accounting to build unity and enhance their collective
influence beyond the household. This continued into the post-war era; housewives in Japan
have organized a number of associations such as “The Household Accounting Union”
(Kakeibo to Tsuketousu Kai), holding meetings to identify underlying problems with tax
and social insurance etc by examining accounts that reflect the economy at the micro-level.

Many Japanese housewives have kept household accounting records for more than 40 years.
Household accounting books are best sellers for the Japanese publishing industry and every
book store stocks several different kinds. The long-standing and close relationship between
Japanese women and accounting suggests that for Japanese women, accounting represents
something more than just a technique for household management. How have they practised
accounting in their everyday lives? Why do they keep accounting records over such a long
period? Is it purely to ensure effective financial management at home? What has household
accounting meant to women in Japan? Answering these questions will help to render visible
the nature of feminine accounting practices.

Secondly, it will help give a more balanced picture of the relationship between women and
accounting, which is currently dominated by Anglo-Saxon based perspectives. In the
Japanese context, analysing gender segregation in terms of “the dichotomy of the male
dominated public domain and the private, domestic world of women” (Walker, 2008,
p.593) may not be appropriate. Previous research has emphasized that the concepts which
construct our notions of “home and work” and “private and public” vary across history and
in different contexts (Kirkham and Loft, 2001). It is important, therefore, to establish what
these concepts are in each social and historical context and how “the gendered division of
social space” (Walker, 2008, p.593) influences how they are constructed. In Japan, where
farmers, fishermen and merchants have historically made up 80% of the population, there
has not been a clear boundary between production and consumption, and the household has
been a central site for the production of goods and labour (Iwao, 1993, p.50). This concept of household (‘ie’ in Japanese) is unique to the Japanese context [2]. Generally, the Western concept of “family” refers to a family-kinship group linked by biological relationships to a common ancestor. In Japan, membership of a household (ie) is better described as a “personalized relation to a corporate group based on work.” The household fulfils social, economic, religious and political functions (Nakane, 1973). In such a context, where the boundary between work and home is obscure, the way women perform household accounting and its significance in their lives might be expected to differ significantly from the UK, for example, where accounting is considered to reinforce the superiority of the male domain of work (production) over the female domain of home (consumption).

In this context, women’s household accounting practices are more likely to reflect the integral dimension described by Dillard and Reynolds. From the end of the nineteenth century and throughout the modernization period, the Japanese government attempted to remodel the country with the goal of “catching up with the West”. One of their projects was to cast the household as a “public” site, whose aim should be to contribute to the nation by accumulating savings to support investment in modern industry (see Komori, 2007). Women were central to this aim; they were expected to serve the nation by practising frugal household management. The state continued to stipulate the role of the household and the role of women within it through the post-war period. In this historical context, women’s accounting work at home could be seen as giving them the opportunity to balance their personal emotions with their public duty.

The social relationship between men and women in Japan has historically been constructed differently from that in the West. It is characterized by the interdependence described by Hines and by Dillard and Reynolds. The reciprocity of the relationship between men and women in Japan reflects the gender roles within the traditional household (ie). The fundamental goal of the household (ie) was continuity; the male and female household heads together shared the responsibility of maintaining this continuity. Since the beginning of the ancient period, male household heads (ie-gimi) were owners who were responsible for productive activities and held rights over their employees, while female household heads (ie-toji) were responsible for managing the domestic economy and distributing the food among the members of the household (Akashi, 1987, p.141). Interdependence also shaped notions of property ownership in the ancient period; in principle, both household heads had equal rights over the household property and shared the obligation to preserve it (this was called fuhu dozai). In this cultural context with its emphasis on interdependence, women’s accounting practices reveal a different quality of accounting- that has yet to be highlighted in the Anglocentric gender research in accounting.
4. Sources of Material and Research Approach

The importance of studying women’s real experiences of household accounting and its actual practice has already been emphasized by researchers in the field of accounting history (Kirkham and Loft, 2001; Carnegie and Walker, 2007a; 2007b; Walker, 2008). These authors have pointed out that there is a gap between the advice prescribed in the didactic literature and the techniques and practices applied in real life. With this in mind, this study draws on narratives and empirical materials that reflect the real voices and actual practices of Japanese women. The research draws upon materials published by several bodies that have played a major role in introducing and rolling out household accounting in post-war Japanese households. By using material from several sources, the study is able to reflect the accounting practices of women from different generations and occupations in Japan. Listening to the narratives of women from a wide range of backgrounds using different kinds of household accounting books will help us construct a balanced picture of feminine accounting practices.

The first set of materials is a collection of articles published by Fujin no Tomo (The Women’s Friend). Since its establishment in 1902 (the beginning of the modernization era) it has played a key role in the introduction and spread of household accounting in Japanese society. Motoko Hani, the founder of Fujin no Tomo, was the first woman journalist in Japan and the architect of the Jiyu Gakuen (School of Freedom), which she set up in 1921 [2]. One of her aims was to rationalize the household and from the start, she advocated efficient household accounting as a way to enhance quality of life. Working on the philosophy that “every household is a foundation of society”, she started to publish a monthly magazine (Fujin no Tomo), which has been widely read by middle-class urban families for 108 years. Since 1904, Fujin no Tomo has also published household accounting books and organized a number of community-based activities to support household accounting. Examples include lectures on household accounting practice and the formation of national networks for readers to share their experiences and problems in household accounting. In 1946 the Household Accounting Union (Kakeibo wo Tsuketosu Kai) was also established with the aim of understanding changes in the economy and society from a micro-perspective. The members of the union, most of them housewives [3], regularly submitted data from their household accounts for more than 10 years (Fujin no Tomo, 2006, p.70). More than 37,000 households participated in the union during this period. Many kept household accounting records covering 30 or 40 years. Others passed on the task from one generation to the next, with first mothers and then daughters reporting back on their accounting practice. This analysis draws on one of Fujin no Tomo’s article entitled “The Life History of 90 Years of Household Bookkeeping” which reports the roundtable discussions about household accounting experiences among twelve members of the union.
Secondly, the study draws on the entries submitted to the Central Council for Savings Information (CCSI) for its annual prize for household accounting. From 1952 until it was replaced by the Central Council for Financial Information (CCFI) in 2001, the CCSI’s aim was to facilitate the savings promotion movement which had been initiated by the Japanese government at the onset of modernization. The Council placed particular emphasis on keeping household accounts (kakeibo) and played an influential role in popularizing household accounting among post-war Japanese families. From 1954 and for the next 45 years the Council sponsored a household accounting prize scheme. More than 1,000 applicants a year entered, each submitting an essay describing their experiences of accounting at home and giving supporting details. Prizes were given to the most innovative ideas and techniques. This study examines 157 of the award-winning essays, covering the period 1954-1994, as collected in the book *The Experiences of Household Accounting and Life Planning* (Wagaya no Kakiebo Seikatsu Sekkei Taikendan).

The third source is *Shufu no Tomo (The Housewife’s Friend)*, another women’s magazine. Established in 1917, *Shufu no Tomo* was the second publication to feature household accounting. Its purpose was to help housewives by offering them knowledge and techniques to better organize their lives. This study refers to a special supplement edition published by the magazine, which instructed readers in effective household accounting techniques. As the supplement was essentially didactic in nature, care has been taken to cross-reference it with other materials to check that the articles reflect actual practice among women at the time, rather than some notional ideal.

Lastly, this study draws on publications from the Japanese Consumers’ Cooperative Union (CO-OP). From the beginning, CO-OP has emphasized the value of everyday household accounting records for revealing lifestyles and highlighting problems. It works closely with housewives’ local networks. Although younger than the other bodies mentioned above, it too has contributed to the popularization of accounting in post-war Japanese households. By 1987, 400,000 copies of the CO-OP household accounting book were in use by Japanese households (CO-OP, 1987, p.1).

Drawing on materials published by these four different bodies, the study aims to explore the nature of feminine accounting practice. The analysis focuses on identifying those elements of accounting practice that appear repeatedly in the various sources, and compares the findings with those of previous studies undertaken in the UK and Australia. The similarities and differences with the previous studies help us to identify feminine accounting practices which are common to different cultural contexts, while highlighting those features which are unique to Japan.
The analysis focuses on the period between the 1950s and 2000. This period encompasses the stable economic growth of post-war Japan, the ensuing bubble economy and its collapse. It also pre-dates the Japanese government’s campaign for the country to become “a financial service nation” (Komori, 2009). Women’s household accounting practices reflect their age, lifestyle and the economic context. As these changes, so do the women’s relationship with accounting and the nature of their accounting practice at home. In recent years, the government’s shift in emphasis – from savings to investment – has affected the role and position of the household as well as women’s lifestyles and their involvement in household accounting. It is therefore important to study narratives from an earlier time – before the global economy had its complicated impact upon the relationship between Japanese women and accounting.


5.1 Detailed Recording and Rational Life Management

One of the major aims of household accounting is the thrifty management of the household economy. Up until the mid twentieth century, peasant agriculture was the dominant mode of production in Japan: small scale enterprises and peasant agriculture made up a much larger proportion of the economy than in other advanced industrial societies, accounting for more than the bottom two thirds of the social and economic pyramid (Patrick and Rohlen, 1987; Whittaker, 1997). In the majority of these Japanese households, which depended entirely on the salary of the male household head, prudent management of the household finances was one of the housewife’s most important tasks.

Women responded to their role by keeping highly detailed records. The household bookkeeping textbook published as a special supplement to Shufu no Tomo (The Housewife’s Friend) explains that there are two key stages in the process of managing the household budget.

First, the guidelines emphasises the importance of mapping out the monthly cash flow in order to understand how money comes in and goes out of the household. The importance of this step is also repeatedly alluded to in the award-winning essays published by the CCSI. Many award winners emphasize how important it is “to grasp the income and to control the outflow”. Some even go so far as to record every gift they receive, with its monetary value translated into a market value. It is considered essential to distinguish casual revenue from stable revenue when calculating monthly income. Monthly fixed expenses (such as life
insurance) are calculated and deducted from monthly income. The money remaining after the deduction of fixed expenses and savings is called "manageable expense". According to the Shufu no Tomo household accounting textbook, "the manageable expense" is vital because it reflects the pattern of everyday life; one of the benefits of keeping accounts at home is that it enables housewives to understand this pattern.

"'Manageable expenses' are the daily expenses and life costs that need to be scrutinized. Keeping accounts plays an important role in this process of examination. ...What the accounting book shows is a breakdown of the cost of living. It contains various elements, such as the manner and frequency of shopping, eating habits, how money is spent on leisure or hobbies, how cash is managed. Then we identify our family's problems, the points to be improved, and the counter-measures. We now reduce the cost by managing the budget, preventing waste and sometimes resisting buying things that we want.” (Shufu no Tomo, 1997, p.27)

The next strategy is to control the "manageable expense". It is at this stage that the art of keeping detailed accounting records is emphasized. In order to understand problems with spending, the reader is encouraged to keep accounts for a month. After reviewing a typical month’s spending, predicted expenditure is divided into categories and allocated a budget. Every time money is spent, a record is made in the accounting book in as much detail as possible. Some of the housewives whose accounting experiences were published by the CCSI record monthly power and water usage along with information about price changes, while others use their records of meat and vegetable purchases as the basis of their next set of menu plans. The Shufu no Tomo accounting textbook encourages readers to categorize expenditure according to the context, so for example, eating out can be classed as a “recreational expense” when with friends, or as a "food expense" if the housewife has not had time to cook.

These recorded items are aggregated monthly and expenditure compared to the budget. Where there is a deficit, the expenses recorded in the accounting book must be scrutinized. The textbook advises three courses of action here: the first is to look at the pattern of expenditure and see if there is any waste of money. Where a pattern in expenditure is discerned, a concrete strategy can be adopted, such as the housewife not carrying more than 3,000 yen in her purse. The second course of action is to check big items of expenditure and examine whether this spending was really necessary. The third is to examine whether the amount spent correlates with the return obtained. This is to encourage housewives to look for value for money. Following this review, a strategy is planned and implemented to keep the "manageable expense" stable.
Previous studies of household accounting practices in Australia have demonstrated that women there are more concerned about balancing income and expenditure than about analysing how their cash is spent (Carnegie and Walker, 2007b, p.230). In contrast, Japanese women keep detailed records of household expenditure, and they put this information to a number of uses. Information recorded in the food category might be used to monitor the family’s nutritional intake and improve its general health, for example. After reviewing the amount she had spent on clothing, one woman was moved to rationalize her closets!

“When I looked for places where I could rationalize my accounts, I found that I had spent quite large amounts on clothing, not always for clear reasons. When I listed the clothes I’d purchased in the previous year, I was shocked to see I had spent 150,000 yen [equivalent to £700 in the 1990s]. Considering the time I spend thinking what to wear each morning, I thought this amount was too much. I looked at my wardrobe and realized I could make a lot more outfits by combining my existing clothes in new ways. So I dropped the new winter clothes from this year’s budget plans.” (31 year old part-time book editor with 4 years’ experience of keeping household accounts.) (CCSI, 1995b, p.155)

Detailed records are used to rationalize household management; to identify waste and look for ways of using resources more efficiently. Japanese housewives see their accounting records as being like a mirror, reflecting back to them a picture of their lifestyle and helping them to understand that their lives are made up of hard economic choices.

“The details of food expenses reflect reality. Our food expenditure was concentrated on meat and not on fish or vegetables. When I saw this, I reconsidered and started to be aware of the balance. The accounts give the concrete evidence to the sense and feeling of housewives.” (A woman in her 40s with 10 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.75)

Recent historical studies have revealed that the art of detailed record-keeping is not unique to Japanese women’s accounting practices; it has historically also been practiced by women in the UK. Philanthropist Octavia Hill was meticulous about keeping accurate and detailed records of transactions. The process and the knowledge it yielded were regarded by Hill integral to her success. Vickery suggested that during the 18th century, genteel women in provincial England had the authority in matters pertaining to household management (Kirkham and Loft, 2001). According to Kirkham and Loft, this power came from having a comprehensive knowledge of the various tasks and skills necessary to the smooth running of the household, and this knowledge was consolidated by keeping detailed records.
5.2 “Heart-to-Heart” Accounting Books: Accounting as an Expression of Motherhood

Women’s use of accounting records is closely related to their role as mothers.

The role model of motherhood and femininity offered to young Japanese girls is one which includes accounting. The interviews show that in Japanese society mothers have played an important role in transmitting the habit of keeping accounts to the next generation; many of the interviewees had been exposed to the habit since they were little.

“I remember my mother keeping accounts when vegetable merchants or alcohol merchants came to my house. Thus I took it for granted I would keep accounts when I got married.” (A woman in her 60s, with 42 years’ experience of keeping household accounts.)

(Fujin no Tomo, 1993, p.69)

Previous studies have highlighted that motherhood is a challenging experience for women accounting professionals as it brings them into a different area of social life and requires them to reconfigure their identity to fit their changing experience of personal and public life (Haynes, 2008a; Dambrin and Lambert, 2008). Although Japanese women accounting professionals might undergo similar experiences (see Komori, 2008), for women in Japan outside the accounting profession, accounting has been an important way of expressing their motherhood. They regard accounting as an important lesson they must pass onto their children; a way of teaching them self-discipline and money management. One of the Household Accounting Union’s local groups reported that 78 % of its members gave their children regular pocket money, and that 58% of these children were handed accounting books at the same time (Fujin no Tomo, 2000, p.118). The report also documents examples of mothers who use accounting to teach their children the importance of having financial control, rather than letting money control their lives.

At the beginning of every month, children receive their pocket money from their mother and they make a budget plan together. They may then consult her from time to time as they spend their money. At the end of the month, children show their account book to their mother. They compare the budget with the actual expenditure and reflect upon their spending before closing their accounts. This process gives mothers the opportunity to interact with their children and make them understand the importance of spending money wisely with a clear plan.

“When I gave her monthly pocket money of 500 yen[equivalent to £ 2.50 pounds at that time], we made my daughter’s budgetary plan to be my 640 yen together with the amount
carried forwards from the previous month. Since we found her two sets of notebooks were nearly full, we allocated 280 yen for this. We also allocated 50 yen for the ‘people’ account (to be used for charity) and 30 yen for the ‘leisure’ account (for buying chocolate). She put the remaining 280 yen into her savings. One day, she spent 249 yen on dog food which was out of her budget allocation and she asked me to use the ‘people’ account to buy a notebook. I told her, ‘We have already budgeted for the ‘people’ account so why not use your savings?’ She was not happy with my proposal and regretted spending the money on dog food.’ (a mother with 13 years’ experience of keeping household accounts.) (Fujin no Tomo, 2000, p.123)

These women use the process of keeping accounts as a way to nurture personality and build character in their children. One housewife developed an accounting book for her children which she called the “heart-to-heart” accounting book. In this book, monetary inflows were classified into three categories. “Pocket Money” was the small amounts of money they were allowed to spend regularly. “Happiness Income” was savings, to be spent on leisure items such as school excursions. “Help Income” was the money they received for doing chores and helping out other family members, and this was also used to make up shortfalls in pocket money. By teaching them that money can be broken down into different categories like this, this mother showed her children how to decide what was important to them and how to use money to realize their future goals.

“When I explain about ‘Happiness Income’ to my children, I tell them that these are savings to be kept for the future – to realize their future dream. I think it important to teach them this since they then have a clear aim for the savings, they’re not just savings without a purpose. Through my ‘heart-to-heart’ household accounting book, I want to transmit that they should not spend money without a clear aim.” (36 year old school teacher with 5 years’ experience of keeping household accounts.) (CCSI, 1995b p.205)

Participation in family budget-making is considered to help children become more responsible and cooperative. Women not only teach their children to keep their own books, they also encourage them to participate in the household accounting. By so doing, they enhance both the child’s sense of self and their feeling of belonging to the family unit.

“When my children want something, I always answer by explaining our budget instead of saying that I do not have the money. I always make them participate in the budgetary meeting at the end of the year. I think it important to recognize that they are members of the family. This will help them develop endurance in times when life is not giving them what they want.” (A woman in her 70s with 38 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.71)

One of the household accounting practices most commonly observed among Japanese
housewives are secret savings (*hesokuri*). This is when housewives keep a portion of the household funds for their own use. In many cases, these savings are used as an emergency reserve for the family, for example to pay for unanticipated activities for the children or unexpected purchases.

“When my husband wanted to purchase 3 million yen’s worth of company stocks, I spent 700,000 yen [equivalent to £3,500 at that time] of my secret savings, which I had been saving for years. I was very surprised to find out that my secret savings had significantly increased in value because of the interest.” (A 37 year old travel guide with 13 years’ experience of keeping household accounts.) (CCSI, 1995b, p.184)

5.3 Accounting Records as Historical Sources and Life Guides

Kirkham and Loft (2001) argued that the private pocket books and diaries of 18th century British gentlewomen are an important historical source for us to understand these women’s accounting practices. The personal nature of household accounting has also been revealed in a micro-historical study of household accounting practices conducted in Australia; the study concluded that accounting at home is closely related to the “forms of accountability to the self” (Carnegie and Walker, 2007b, p.230). This is also true in Japan, where accounting books have functioned as personal diaries, historical archives and portraits of family life. Many women keep accounts for more than 60 years, treating their accounting book as a place to reflect upon the events of the day.

“Since I started to keep a book in 1950, I have written about the trends in the economy in the upper half of the page and the history of my family in the lower half of the page. After the Korean War there were two periods of good economic conditions, and a big depression. When I look at my book I can see the cost of my daughter’s marriage and my sister’s marriage. This is my treasure.” (A woman in her 70s with 39 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.78)

“My household accounting book has been always my consultant – I have always consulted my household accounting records whenever I needed to make a plan for my life. That enabled me to make my own living when I became a single mother with two school aged children when my husband passed away with amyotrophic lateral sclerosis (ASL). My historical accounting records gave me an insight to understand the economic position and the context of current topics.” (66 year old woman with 34 years’ experience of keeping household accounts.) (CCSI, 1995b, p.236)

Many housewives look to their accounting book for guidance when they are having problems making ends meet. At such times, women often refer to the accounting records in
their old household accounting books; these figures are used not only to calculate and analyse their current financial position, but also to find out how similar problems have been dealt with in the past. The comparative information gained from their historical records helps them to visualize the problem clearly and may suggest an idea how to resolve it. Simultaneously, it allows them to monitor the development of their family. Women in Japan particularly appreciate the role household accounting records play in enhancing their understanding of their financial position, and the way in which this personal history can help them prepare for future uncertainty.

“Household accounting records illuminate various issues in our lives. But more importantly these historical records give us a clue how we can tackle the issues we are facing now. Accounting records help us to prepare for the future so that we do not have to be overwhelmed by worries. But in our current society, people tend to live in the moment and think things will resolve themselves without our taking definite action. I think this trend is very worrying.” (70 year old woman with 34 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.78)

Drawing on Pascal’s study of the communication and decision-making processes in Japanese corporations (1974), Hines stressed that when faced with difficult trade-offs, the Japanese prefer to choose from the existing options, unlike Westerners who “like to think” they can make an entirely original decision (Hines, 1992, p.326). As suggested by the above narrative, the information they gain from past accounting records helps Japanese women to contextualize the position of their family and its financial health and gives them a frame of reference when choosing a course of action. This knowledge also gives them negotiating power with other family members.

“Accounting records are themselves a source of power – they not only help me to understand my position within my family and our agriculture business, they are the best way of winning over other members of the family. From the numbers in my accounting records, I have gained the power to build up my life.” (31 year old woman in an agriculture business with 4 years’ experience of keeping household accounts.) (CCSI, 1995b, p.99)

As discussed earlier, in the UK, meticulousness in their accounting helped make women more effective household managers; this meticulousness was integral to their domestic power (see Kirkham and Loft, 2001; Walker, 2006). This has also been the case in Japan, where many women have made a point of maintaining their accounting records over decades. According to one Japanese proverb, “continuity is a source of power”, and it has historically been believed that keeping long-term records both helps women to establish their position within the family and contributes to the accumulation of information that can be of benefit to wider society.
“Since I joined Fujin no Tomo at Niigata in 1951, I have kept household accounts. I assumed that it would lead to a good quality of family life. In the following year, I produced a complete record which enabled me to compute a list of accumulated amounts for each item. I joined the Household Accounting Union in 1954, and have always felt a sense of responsibility and continued keeping accounts for the last 40 years. I have never stopped for more than a month. Hani sensei [teacher] told me ‘continuity is a source of power’ and I followed her, hoping that my act of continuing to keep accounts could help improve society in some way or other.” (A woman in her 70s with 34 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.70)

5.4 Using Accounting to Strengthen Family Unity

A number of studies have demonstrated that in the Anglo-Saxon countries, accounting and finance are associated with masculinity and are seen as men’s work (for example, see Kirkham and Loft, 1993). In Japan, however, financial matters are not regarded as the province of men; it is generally considered unmanly to be concerned with money. The evidence shows that these gender norms have often affected women’s household accounting activities, especially when their male partners would not cooperate. In many cases, it is their persistence in continuing to keep accounting records that has eventually enabled the women to win the cooperation of their husbands.

“My husband did not like the sound of me counting money when I was balancing the recorded amount with the actual amount of money. He thought only a stingy person keeps household accounts. But I did not bend and I continued to keep accounts. Now he seems to understand its importance and he is very cooperative.” (A woman in her 70s with 34 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.73)

The use of accounting records by Japanese women also reflects the interdependent partnership between men and women within the household. Besides being integral to the Japanese conception of femininity, the keeping of domestic accounts is expressive of a particular conception of complementarity between male and female roles in the home. Previous studies of people’s everyday lives in the pre-modern period have shown that Japanese husbands have often been seen as impulsive and over-emotional, in need of the care and control which women can provide via their accounting book (see Komori, 2007).

“When my husband retired from work he was very worried. So I showed him the book and explained we should cut out one newspaper and reduce clothing expenses. I also decided the amount of pocket money for him. Then he was very satisfied.” (A woman in her 70s
with 12 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.70)

UK studies have shown that household accounting practices have historically reflected the gender hierarchy and could be threatening for women, who were under constant pressure to have their accounts “audited” by their husbands (Walker, 1998). This strong gender demarcation has not been as evident in Japan as previous studies claim. In many cases, men expressed respect for their wives’ contribution to the management of the household accounts and were supportive of their accounting work.

“My husband accompanied me when I was going to make a presentation on household accounting at the meeting of Tomo no Kai [for readers of Fujin no Tomo]. He then said to everyone: 'The accounts give the picture of the household. I can use my pocket money in a very effective way thanks to my wife’s accounting book.'” (A woman in her 70s with 41 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.70)

Where husbands were not interested in the household economy, women used the accounting process to get them involved. Going through the accounting records with them and discussing their allowance helped to create a sense of shared responsibility for the household finances.

“In order to get my husband interested in the household economy, I showed him the household accounting book and discussed the amount of his allowance [30,000 yen, equivalent to £150 at that time] with him. Since then he has actively helped to save money, preparing lunches for the family including mine and our kids’. In the past, my household accounting work just used to be my chore – my husband would just hand his salary over and leave it to me to manage the household economy. But now, it has become a pleasure I enjoy sharing with the family.” (31-year-old housewife with 3 years’ experience of keeping household accounts.) (CCSI, 1995b, P.289)

One of the common uses of household accounting records is to make plain the contribution of family members and strengthen family. Previous studies in household accounting practice in Japan demonstrated that they helped to show the financial contribution made by fathers, whose long hours of work and absence from home often meant they were shadowy figures to the rest of the family (Komori and Humphrey, 2000). Such use of accounting is also found in other sources.

“It was my son’s duty to balance the accounts at the end of the year. He appreciated the
importance of his father again when he looked at the income and saw how much of his father’s wage was spent on his education fees. Through this, he seems to have learnt about the various ways of using money.” (A woman in her 70s with 34 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.76)

Previous studies have argued that accounting has served to reinforce male supremacy within the relationship between men and women. However, in Japan, many women regarded their accounting work as an important aspect of their partnership with their husband. They gained satisfaction from the way in which, by focusing on efficient cost management at home, they could play an important role in the domestic economy and strengthen the interdependent relationship with their husband.

“My husband and I were brought together by fate and we have somehow managed to come to this point by supporting each other. I appreciate my husband’s support and his capableness. I will keep focusing on my role—that is, to cut costs rather than to pursue maximum income—that is my husband’s role.” (51 year old housewife with 20 years’ experience of keeping household accounts.) (CCSI, 1995b, p.161).

5.5 Using Accounting to Create Vision and Values for the Family

Micro-historical studies of household accounting in Australia have found that major spending decisions have historically been made by men only (Carnegie and Walker, 2007b, p.230). Similarly gender-based jurisdiction in household accounting is still to be found in contemporary instructional literature in the UK (Llewellyn and Walker, 2000, p.462). In this literature, women are assumed to be concerned with day-to-day domestic expenditure, while the strategic management of the family finances is considered the province of men. But in Japan, women are also in charge of large items of expenditure such as insurance and pension plans. Japanese housewives have historically been attentive to economic trends and aware of the importance of maximizing the value of their money.

“I was thinking about purchasing a car after we’d paid off the mortgage on our house. For a year beforehand, I reserved 50,000 yen [equivalent to £250 at that time] a month so we had already saved 600,000 yen [equivalent to £3,000 at that time]. As interest rates were low at the time, I considered it particularly important to look for ways to make the most of our savings. So I joined a five year savings plan.” (37 year old tour guide with 13 years’ experience of keeping household accounts.) (CCSI, 1995b, p.184)

The study of household accounting practices in Australia also found that budget planning was regarded as the province of men (see Carnegie and Walker, 2007b). Again, such gender demarcation does not operate in Japan. As the financial demands of household
members increase according to their life stage, housewives increasingly see the importance of long-term financial planning for the family. In addition to records of daily transactions, many accounting books contain the family budgetary plan, often presented in the form of a life-long planning chart (Figure 1). The chart records the age of each family member, major lifetime events (i.e. schooling, employment, marriage) together with the funds allocated to each event. The bottom left part of the chart shows the plans for the family’s reserve funds; major items such as retirement, education, marriage, car purchase and car MOT together with the amount of funds necessary for each future expenditure. This is deducted from the current accumulated savings to calculate the amount they need to save in future for each item. The bottom right part of the chart shows the life-long funding plans for each item (CCSI, 1995b, p.187).

<Insert Figure 1. Here>

Figure 1. Long-term family life planning chart (source: CCSI, 1995b, p.187)

The need for women to pay close attention to financial matters and carefully manage the family budget is something that has been learnt through hard experience in Japan. After the Second World War Japan re-fashioned itself as a Corporate Society, the core aim of which was to support corporate activity and rebuild the economy. Social patterns shifted, and the prevalent social unit became the urban, nuclear family (Kimoto, 1995; 2002). In these families, which rely mainly on the salary of the male head of household, it has been crucial for women to manage the household finances efficiently.

“Ever since we’ve lived in a council house, we’ve dreamed of building our own house and settling down in a local community when our children get older. But since I don’t have a job and our family depends on my husband’s salary, I felt I had to give up the dream. But before simply giving up, I felt I had to examine whether it might be possible and I made a long-term plan based on the records from the household accounting books I have kept since I married. I still cannot forget the moment my long-term planning and calculation of each item - such as children’s school fees, marriage costs, post-retirement funds, and building costs - proved that this is not necessarily a dream! I really did not want my children to experience the miserable feeling I had undergone when my parents’ economic situation forced me to give up on going to university. I really want to do my best for my children and think it’s my job to accumulate savings for them from an early stage by making long-term plans.” (40 year old housewife with 15 years’ experience of keeping household accounts.) (CCSI, 1995b, p.119)
Previous studies in the UK have emphasized that accounting work and prudent domestic management have been allocated by men to women in order to curb women’s extravagance and spending habits (Walker, 1998). In contrast, saving money through thrifty household accounting has been an important way for Japanese women to fulfil their responsibility as housewives and realize their plans for their family.

The process of household accounting itself helps families establish a set of values which will determine their lifestyle. Shufu no Tomo emphasized that it is more important to review expenditure year by year and consider it holistically than to focus just on day-to-day savings (Shufu no Tomo, 1997, p.30). In getting together to allocate budgets and rationalize unnecessary spending, family members establish the criteria that will shape the family’s financial direction. Household accounting records help housewives and their families to determine future family expenditure.

“Our family policy is not just to save money, but to spend it sensibly. We do not want saving money to make our hearts poor. Thinking how to spend money is more difficult than saving money. The household accounting book is very important for our family when making judgements – it has helped us make up our minds on several occasions.” (48 year old woman in a farming business with 12 years’ experience of keeping household accounts.) (CCSI, 1995b, p.315)

“It is our custom to start the New Year by reporting the economic position of each family member and examining everyone’s plans. We then rank these in order of priority. We then discuss together how to achieve this target. Talking openly about the economic position of our family has helped our children grow up with a more sensible attitude to money, and helps us avoid unnecessary waste.” (44 year old corporate worker with 17 years’ experience of keeping household accounts.) (CCSI, 1995b, p.127)

5.6 Accounting as a Way of Contributing to Society

Studies of household accounting instruction manual in the UK argue that historically – and even today – accounting has served to contain women at home and exclude them from the “public” arena, by perpetuating the notion of extravagant female consumption (Walker, 1998; Llewellyn and Walker, 2000). In contrast, the Japanese household accounting narratives demonstrate that household accounting has brought women together – to share their experiences and problems and to offer each other encouragement. Many have improved their own practice by learning from other people’s experiences. The sense of achievement they have gained from using their accounting records to help them overcome difficult problems has in turn given them the confidence and enthusiasm to spread the word
to others.

“I seem to talk a lot about my household accounting experiences with people outside the home, and people often ask me to recommend household accounting books. I have also been asked for advice about how to keep household accounting records. I really enjoy meeting people with the same goals and expanding the network.” (A woman in her 50s with 17 years’ experience of keeping household accounts.) (Fujin no Tomo, 1993, p.74)

These networks first emerged during the war; as part of the national savings drive, women across Japan established local groups to share best practice in household accounting (see Komori, 2007). Good household accounting practice was similarly vital throughout the post-war period when Japan was in the process of economic recovery. In farming and fishing communities, one of the most urgent priorities was (and still is) to prevent young people deserting the family business, and one of the ways wives (yome) sought to do this was by holding meetings and setting up social networks encouraging farming and fishing households to rationalize their household finances.

“After the economic growth period, the profit from squid fishing decreased and our income dropped significantly, but our lifestyle had become flamboyant. It had become impossible for us to make a living by fishing and the number of people leaving the island had been steadily increasing. We knew we needed to get a better grip on our lifestyles so we distributed household accounting books among the families in our village and encouraged them to make a budgetary plan, involving everyone in the family. This has given a positive result. Many of the younger yome [farmer’s wives] have started to appreciate the difficulties their mothers-in-law had with financial management and have stopped complaining.” (40 year old fisherman’s wife with 2 years’ experience of keeping household accounts.) (CCSI, 1995a, p.118)

Housewives have established a number of associations and social networks to consolidate their voice as consumers and influence the Japanese economy at the micro-level. One of their projects was the Nationwide Living Cost Investigation, conducted by the Japanese Consumers’ Cooperative Union, which started in 1978. The accounts from the households who registered to join the investigation are reported to the union’s head office each month. The head office aggregates the reported living expenses, categorizing them into three groups: income (salary and pension); non-consumed expenses (social insurance and taxes) and consumed expenses (housing and land, food and education etc). The results, which include a detailed analysis of changes from past years and reasons for these changes, are distributed among members and made available to the general public. More than 6,000 members are registering as monitors, and they are mostly women (CO-OP, 1989, p.3). The
experience of compiling these household accounting records has given housewives knowledge and self confidence, with the result that they have become a driving force in Japan’s consumer movement (Komori, 2007).

The last few decades have also witnessed the increasing promotion by the Japanese government of environmental household accounting books and ecological awareness (see the Ministry of the Environment). The sense of social responsibility felt by housewives and their experience in managing the household economy have made them keenly aware of the importance of conserving finite resources, and have led many to question the recommendations being made by economists in the face of economic and environmental problems.

“Faced with a stagnant economy, economic and political pundits claim that we need to increase the level of consumption. But I cannot help but question their opinion. From my everyday practice, I think it important to reign in consumption since this will lead to rational savings by avoiding unnecessary spending. Also they claim that it is important to limit CO2 emissions to avoid climate change. I think the best way of achieving this is not to consume so much. I cannot help questioning for whom they think the Japanese economy needs to be improved.” (35 year old female member of CO-OP Sapporo) (CO-OP, 1998, p.8)

Studies of household accounting in the UK have suggested that contemporary household accounting practice is constructed in such a way as to ignore the reliance of the public sphere on the private, and that it assumes women are economically dependent on men (see Llewellyn and Walker, 2000). But the experience of Japanese women offers a striking contrast; here, everyday accounting has helped women to develop a perspective on the economy and politics independent of male-dominated public discourse. It could be argued that, in Japan, accounting has helped enhance the independence of the domestic (private) arena, rather than making it more dependent on the public.

6. Recovering Feminine Accounting Practices: Discussion and Conclusion

Gender research in accounting to date has revealed that accounting encompasses practices and a body of knowledge which serve to reproduce male supremacy and male-dominated social structures. The perspective of gender has provided an effective angle to illuminate the wider social, economic, organizational and political dimensions implicit in the technical rationalities and calculative technologies of accounting (Hopwood, 1987). Although we know much about the masculine-natured accounting embodied in current accounting
practice, it must be noted that our knowledge of feminine-natured accounting and its practice is limited. This paper aims to rectify this imbalance and gain an insight into feminine accounting practices by studying the household accounting practices of Japanese women.

The study demonstrates that their accounting practices at home could be seen as an expression of the integration of the masculine and feminine. Dillard and Reynolds emphasized the importance of an integrated perspective for understanding the world in which accounts are to be given, arguing “Integral includes the universal feminine in a powerful way. It demands the inclusion of the subjective, intuitive, and authentic, but it also demands the universal masculine as well” (p.570). The study has shown that feminine accounting practice in the Japanese context is characterized by the interrelatedness of masculine and feminine qualities.

Women have managed household budgets in a “rational” manner and have used “hard-edged” accounting figures in order to develop and facilitate “soft” qualities. The “objective” nature of accounting is put to use to rationalize not just the household economy, but also the family’s lifestyle. The detailed accounts they keep over time help women to understand the position of the family within the frame of its long-term development, and serve to shape their course of action. The everyday calculation of accounting numbers, concretizes life patterns, breaking down the practicalities of family life into numerical form.

In contrast to “accounting logic”, which evaluates historical transactions only in financial terms (Broadbent, 1998, p.271), accounting numbers are used to visualize non-financial assets and create invisible values that have yet to be realized. For example, in the course of drawing up the family budget, long-term family plans are created and shared values are fostered among family members. The accounting process is also used to develop children’s characters and to create a solid foundation for the family. The potential of accounting to make things visible means that women can concentrate on investing their time and energy in creating non-financial values for their family.

One significant aspect of accounting for Japanese women is that it has been a core means for them to construct their sense of self and their feminine identity. Accounting has been an expression of their motherhood as well as an instrument to support their husbands. This is in striking contrast to the argument in the Anglo-Saxon countries, where accounting has been seen as a masculine instrument, used to control “extravagant” female behaviour and negate femininity (Walker, 1998; Llewellyn and Walker, 2000).

All this suggests that the feminine accounting practices that have grown out of Japanese
household accounting have been more enabling than the previous studies suggest. Far from excluding the expression of emotion towards the family, Japanese women have used accounting as a way of rationalizing emotion. The role of accounting to concretize their emotion and life into numbers assisted them in their work as household managers and empowered them beyond the household: their household accounting practice has inspired them to engage in the consumer networks which have become a significant force in the Japanese economy. Such a unique accounting’s function for Japanese women and their lives is produced within the social and cultural context of Japan which shapes the notion of household and the relationship between men and women within it. Throughout Japanese history, the household has been constructed as a “public” site with a significant social role. The role and position of men and women and their relationship has also been shaped by the principle of interdependence. This interdependence was also reflected in the nature of the Corporate Society constructed in the post-war period. The Corporate Society was based on rigid gender demarcation, allocating different roles to men and women. Men’s work is assigned to the business world and women’s work to support the male corporate warriors; both of them are assumed to work together for the common good for the household (Kimoto, 1995; 2002). In this social context, accounting at home played an important role in the lives of women, helping them to reduce household costs, while their husbands played the breadwinner role – “pursuing maximization of the profit” (CCSI, 1995b, p.161). It should be noted, however, that this analysis focuses on the twentieth century– the Western influence on values and lifestyles as well as the changing economic, social and financial context (ie. the increasing emphasis on investment culture) may potentially have transformed the nature of feminine practice in the last ten years (see Komori, 2009).

The different kind of accounting highlighted in this study shows how important it is to uncover feminine accounting practices across a range of social and cultural contexts. According to Walker (2008), a key theme in the history of gender is the “focus on relations between and within the sexes and how femaleness and maleness are socially and culturally constructed through interaction” (p.598). As such, the story of the relationship between men and women is not only about male domination over women: the manner in which masculinity and femininity emerge, the conflict arising from their interactions, the way in which they integrate and transform each other, all reflect, are affected by, and indeed help to shape cultural orientation, social and historical context and indigenous culture. The exploration of feminine accounting in different social and cultural contexts may reveal different aspects of the relationship between women and accounting. However, it could also highlight those aspects which remain unchanged across time and national borders. This study, for example, has already highlighted similarities between the accounting practices of women in Japan and the UK.
Gender research in accounting has the potential to give a voice to the diverse views currently suppressed under the masculine mode of accounting. However, we have a disappointingly limited knowledge of feminine accounting and its practice, and even less of feminine accounting practices in different social and cultural contexts. The recent examination of the (e)susu, the feminine accounting practices in Trinidad (see Annisette, 2006), gives cause for hope, but more studies are needed which locate women and accounting in their own social, cultural and indigenous context, and which reveal a range of feminine perspectives in accounting. Qualitative research should be undertaken to reveal the nature of feminine accounting by means of in-depth inquiries into women’s accounting practices. The critical, reflective modes of thinking raised by feminist methodologies might be useful (see Haynes, 2008a). The examination of personal accounts of the experiences in accounting work of women from a range of cultural contexts and their emotions expressed in its process give us new insights into how women’s relationship with accounting affects and is affected by its contexts. Feminist accounting is not only about gender-as-a-variable (Dillard and Reynolds, 2008; Haynes, 2008b); it is more concerned with how personal experiences and feminine perspectives are embedded in cultural, historical and social contexts and shape their accounting practices. Knowledge of how femininity and masculinity interdependently shape current accounting craft will help to enrich our knowledge of gender and accounting.
Figure 1. Long-term family life planning chart (source: CCSI, 1995b, p.187)
Footnotes


[2] The management style of modern Japanese companies and their group-orientated operations mean they could be seen as the natural successors to the ie (household), which were essentially “community firms” (see Komori, 2006).

[3] A number of schools in modern Japan are Western-influenced, but Jiyu Gakuen, whose philosophy of education is Christianity-based, is unique in its emphasis on small class sizes. Graduates have gone on to work in a wide range of fields. One graduate is Yoko Ono, the artist who married John Lennon of the Beatles.

[4] The oldest member of the Household Accounting Union is male. When his wife, who had been an active member of the union, passed away, this gentleman took over the household accounting work. Between them, the couple have kept accounting records for 55 years.

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