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MEASUREMENT OF NATIONAL CHARACTER FOR INTERNATIONAL COMPARATIVE ACCOUNTING STUDIES

Ichiro Mukai
Aichi Gakuin University, Nagoya, Japan.
Corresponding Email: ichiro@dpc.agu.ac.jp

Abstract

This study measures national character in seven developed countries, based on social capital concept. Evaluating national character in developed countries helps cross-country study on accounting systems. The measurements of national character use data of the World Values Surveys (WVS) conducted by the World Values Surveys Association. The WVS is a questionnaire survey that uses a random sampling method with multiple pre-coded selections. Compared to other social capital surveys, this survey takes better measurement of national character because it includes numerous questions in a wide range of fields and focuses on many people in diverse countries. Factor analysis of the WVS data identifies three factors of social capital concept. These three factors are consistent with the components of social capital concept proposed in previous studies. Structural equation model finds the coefficients for measuring national character, and regression analysis measures three indexes of national character of each country. The findings are as follows: Social capital consists of three factors such as social trust, religious social norms, and political networks. The measures of these three factors are the lowest in Japan, followed by France, the United States, Germany, Canada, and Australia, in increasing order. In developed countries, religious social norms measures are negative and low, and the effect of political networks on national character is relatively low. This study implies that differences in national character affect various national institutions and systems. This study has significant implications for both regulators and financial markets.

Keywords: International Accounting, Comparative Study, National Character, Research Method, Social Capital.
