

CPA Uses Budo Philosophy to Lead His Company

By [Gary Goltz](#)

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Ken Teshima, CPA holds black belts in judo aikido, and karate. Ken serves as the CFO for [Nanka](#) and served as Treasurer for the [United States Judo Federation](#).



Ken runs his own well respected CPA firm [Teshima & Company](#) aka Accountonus where he incorporates budo philosophy into his firm's culture and mission.



Mele Kalikimaka me ka Hui'oli Makahiki hou

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In his Holiday Letter to their CPA clients, Ken explains how the budo philosophy applies to business.

Dear Clients, Friends, and Associates,

2022 marks our 40th year in business. It is a milestone for any business to have made it through this long. Like any anniversary, and especially one as special as this, it gives me pause to reflect on my life and career and to ponder our journey past and what journey lies ahead. At the start of the New Year it is important to take a few quiet moments to revisit, reevaluate, and refocus ourselves on what really matters, and ask the questions- What is the True Meaning of Life? What is my life mission? Am I on the path to a Happy and Fulfilling Life? Why do I do what I do? What do I need to do (knowing what I know) to change what needs to be changed in my life in order to be in line with this meaning and mission? Before you jump back on the old treadmill spinning around and around in the same circle, consider going “Outside the Box”, not being a “Frog in the Well”, and pursuing a life that is greater than yourself; living for a “Higher Cause”. Find the courage to go deep within yourself to find these answers. The path to enlightenment comes from the “Inside Out” and not the “Outside In”. This is my core message after 40 years in business.

As a lifelong student of the traditional Japanese Martial Arts (Budo), this philosophy has shaped my life and given me a “Virtuous Path” (Do) to follow. It is certainly not the “Easy Way”, and is the least travelled path. But “Ease” is a much greater threat to Progress than “Hardship”. It is the decades of disciplined, consistent hard work and training (Shugyo) that rounded off my sharp corners and polished the rough stone to reveal the bright diamond within. I managed to persevere through many waves of disheartening failures which eventually allowed me to find the True Meaning of Life, and made me the person that I am today. My advice to all you young people is “don’t be afraid to fail” because the “Path to Success is through Failure”. Nothing worthwhile goes without taking risks and overcoming numerous failures. “It is not what happens, but what you make of it that makes all the difference”. You must develop a strong “Get Back Up” muscle because life will knock you down when you are reaching for the stars. So learn to take a good fall (Ukemi), always fall forward, always get back up and keep following your heart.

The lessons learned through these teachings left scars, but I wear them like a soldier who wears his medals from the many battles fought; a testament to the long journey I endured, and the duty I must uphold to serve the community with the full commitment of my entire mind, body and spirit (Shin Gi Tai). I am humbled and thankful to my teachers for their patience and dedication to pass down this philosophy through their tough disciplinarian style, tempered with loving kindness. I remain committed to this Path (Do), and dedicate my life to pass on what I have learned to the next generation. It is for them to take what I have to give and make it better. In this moment of reflection, I would like to share some of the mantras that continue to serve as a constant reminder of what a “Purposeful” and “Meaningful” life means to me:

1. “ Success” is not about what you can “get”, but what you can “give”. It is a function of building the “Heart muscle” and connecting it to the “Brain muscle”. Generosity is a quality of the heart that first requires us to set aside our “Pride” and to be humble. Out of humility comes “Gratitude” for what we have. In gratitude, we find loving kindness for others. It is the “Culture of Compassion” that is the foundation of my life and our business. The Dalai Lama said that we humans are all alike in that we seek the same thing in life, and that is to be “Happy” and “Free from Suffering”. He goes on to say that the highest form of happiness is when other’s happiness and freedom from suffering is more important than our own. The joy in helping others is what makes life worth living.

2. “We cannot give what we don’t have”. We must be selfish to become the best version of ourselves that we can because the better we become the more we can give. Self-Improvement to be better able to help others and serve a Higher Cause is a healthy form of selfishness.

3. "Desire for Good". The negative forces of our human DNA are like gravity, and left unattended will drag us down. Pride, Envy, Greed, Overindulgence, Laziness, Selfish Desires, and Hate can be counterbalanced with Humility, Compassion, Generosity, Moderation, Determination, Ethical Discipline, and Love. However, it takes work to find this balance by cultivating, developing and strengthening these positive traits. This journey to deepen our awareness starts by looking within, opening our hearts, letting go of our negative thoughts and emotions, taking responsibility for our lives, "catching ourselves before we get caught" and not allowing ourselves to get dragged down a dark hole.

4. "Knowing is Doing". Dreams without goals and taking action are just dreams that will eventually fuel disappointment and despair. Regret comes from the things we dreamed of but did not do. Having courage to pursue our passions (for a Higher Cause) and becoming the best version of ourselves to serve this passion, win or lose, is the path to a fulfilling and satisfying life.

5. "Never Give Up". Anything that is worthwhile in life takes hard work, determination, commitment (Being "All In"), consistency, and concentration. We must develop our "Get Back up muscle" and never allow the dark clouds of defeat to poison our hearts. Nanakorobi Yaoki (七転び八起き)- Fall down seven times, get up eight times.

6. "The Path to Success is through Failure". The Virtuous Path (Do) is one that has no end. There are mountains to climb, and for every peak we conquer there are numerous valleys through which we have to travel. We are bound to fall many times along the way. It is why we must train ourselves to understand that "Falling down" is an essential part of growing as it is "Failure that fuels learning". In life, only two things can happen, we can "Win" or we can "Learn".

7. "Achievement comes through Consistency". Courage and Determination helps us to get started and back on the Path when we fall. However, without Consistency we will never finish the journey as it takes constant effort to move the ball forward and into the goal. Success is in the struggle of pushing the car of life uphill.

8. "Good enough is not good enough"- Kaizen is the art of "Constant Improvement" where today's accomplishments become the laboratory for tomorrow's possibilities. Once we stop climbing the mountain of life, we become "Frogs in a Well" locked in our self-imposed jail for which we ironically hold the key, not wanting to go outside the safety of its walls or even look up to question the blue sky above. It takes courage to keep opening the door and walking into darkness. It is much easier to fall into a state of unconscious laziness, not doing our best, and settling for less than what we are capable of doing for fear of failure.

9. "Nothing is Forever"- All things will pass. In martial art training it is essential to be in the moment, unfettered by the past or anxious about the future. Keen alertness is necessary or you will quickly find yourself staring up at the ceiling. This is the state of "Mushin", the mind of no mind. Like a Samurai, we need to "expect the unexpected", accepting things as they come while managing ourselves by being grounded in Love and Compassion. "Let your Heart be like water" (Mizu No Kokoro), go with the flow, and do not let yourself be poisoned by the negative thoughts and emotions you hold onto in the prison of your soul. "Attachment" is the curse we impose on ourselves. "Freedom" comes with the ability to open your heart and "let go". Learn to "Ride the Wave of Life".

The process of self-improvement is an ongoing one. Like peeling back the layers of an onion we find more and more things within us that we need to polish so that the light of love shines through ever more brightly. Through introspection we are able to notice the negative forces that are subconsciously dragging us down and stop this trend before it goes too far, “catching ourselves before we get caught”. We develop good habits with proper attitudes and intentions, taking better control of our lives, and steering it in a positive direction. The changes that we need to make inside takes time. It is a process, first of identifying the things that we need to work on, acknowledging that it exists, accepting it as something that needs to change, taking the necessary actions to make it happen (Knowing is Doing), and being determined to stay true to this new course no matter how difficult it may be (“Nana Korobi Ya Oki” - Fall down 7 times get up 8 times- “The Path to Success is through Failure”). Positive actions evolve into good habits, and good habits begin to replace bad ones. As our life begins to rise up, the dark clouds begin to clear, and the sun begins to shine through the blue skies. We become the light that once guided us from the darkness, and we can shine down our light on others who suffer as we did, and guide them as we were guided. This is the Circle of Life; Paying Forward the Wisdom acquired over a lifetime of dedication to a Purposeful and Meaningful mission.

I have chosen this least travelled path of the “Martial Way” to be my life’s guiding light. Pioneered by many teachers and mentors ahead of me who graciously took me under their wing, I slowly learned. It has been a process of deepening my awareness through hard physical training which took me to the edge and beyond of my physical, mental and emotional limits. It is on this “No Man’s Land”, where there is no solid ground to stand on, and where we are in a total darkness, where we must face ourselves and discover all of the fears and insecurities that lurk within. I remember my childhood teacher, Hattori Sensei, telling us on many occasions after a hard practice and when we were completely broken down both mentally and physically, “You are going to become very tough training like this, and you will be able to defend yourselves and others well with these skills. However, there is one opponent in your life which will be the toughest one to defeat, and that is the person that you see in the mirror everyday”. Sensei was right, and it is the lifelong mission of a martial artist to keep looking within to polish one’s soul, to turn darkness into light, and to shine this light brightly to make a positive contribution to society. We can only give what we have, so it has become my mission to develop myself to the highest level (Shu Ha Ri), molding myself to become the best version of myself, doing my best at all times in order to serve society, and make a positive difference in the world. This is the soul of my samurai roots. It is my life quest to fulfill the destiny of my ancestors.

In 2022, may you be safe, may you be happy, may you be healthy, and may you live life with ease.

Warmest Aloha,

Ken Teshima





Hayward Nishioka & Ken Teshima presenting a Certificate of Appreciation for my donation of the [Judo Winter Nationals®](http://www.JudoWinterNationals.com) to Nanka in 2019.

I'm always looking for new subjects to write about regarding judo as well as contributions from my readers. Please send them to gary@garygoltz.com, thanks.

Gary

