In this paper, three main theoretical issues in comparative cultural studies are being discussed: 1) How can we distinguish and define a certain "culture" geographically, socially, and historically, without falling back upon essentialist conceptions? - 2) How do cultural developments and developments of society in general influence each other? - And 3): How can we deal with the scepticist argument that any analysis of culture is necessarily biased by the cultural background of the researchers? The empirical evidence in discussing these issues is drawn from the field of Japanese studies. In lieu of a conclusion, three programmatic remarks on the currently fashionable slogan of "intercultural dialogue" are presented.