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THE ROLE OF FEMALE ACCOUNTANTS IN PROMOTING CLOUD ACCOUNTING TECHNOLOGY: AN ANALYSIS FROM A FEMINIST INSTITUTIONAL THEORY PERSPECTIVE

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ABSTRACT

This study aims to explore the strategies Vietnamese female accountants employ to promote the adoption of cloud accounting technology in male-dominated organizations, while analyzing the interplay between institutional factors and gender dynamics in this process. Applying an interpretive qualitative methodology from an institutional theory perspective, the study collected data through in-depth interviews with 35 female chief accountants, combined with direct observation and document analysis in three key industries. The results show that female chief accountants are not passive adopters but are key yet silent agents of change. They have successfully utilized a set of four tailored strategies - including "underground experimentation," "strategic alliances," "technological specialization," and "external networking" - to overcome institutional barriers. These strategies are reinforced by mechanisms of role redefinition, leveraging power vacuums, and converting social capital into strategic advantages. In terms of theoretical implications, the study contributes by developing the concept of "subtle technological power" and the "innovation from the margins" model. In practical terms, the findings highlight the need for businesses and policymakers to recognize, empower, and invest in female talent, viewing them as a core driving force for the digital transformation of organizations and the economy.

KEYWORDS: Cloud accounting technology, feminist institutional theory, gender and accounting, female leadership, Vietnam.

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1.0 INTRODUCTION

The global accounting profession is undergoing a profound feminization, with women constituting the majority of the workforce, yet this paradox does not translate into corresponding decision-

making power (Dambrin & Lambert, 2012). In Vietnam, this phenomenon is even more pronounced, as women account for approximately 65-70% of all accountants but hold fewer than 20% of senior management positions, reflecting deep-seated institutional barriers within organizational structures (Tran et al., 2024). This imbalance becomes more critical in the context of technology decision-making, where women are often excluded from strategic discussions about investment in and implementation of new systems (Lehman, 2019).

The post-pandemic era has strongly accelerated the adoption of cloud technology in accounting in developing countries, with Vietnam being considered a potential market due to its economic growth rate and global competitive pressures (Abu Afifa et al., 2022). Cloud technology not only improves work efficiency but also creates a flexible work environment, which aligns with the work-family balance needs of female laborers (Kornberger et al., 2010). However, this transition occurs within a Confucian cultural environment with traditional gender hierarchies, creating complex dynamics in promoting innovation.

Despite a substantial body of research on digital transformation in accounting, a large portion focuses on technical aspects and overlooks gender as a critical variable influencing the technology adoption process (Haynes, 2017). Studies in Western contexts on the role of women in technological innovation cannot be directly applied to developing countries due to cultural and institutional structural differences (Kamla, 2019). In particular, no research has explored how female accountants in Southeast Asian countries navigate informal power to drive technological change from a subordinate position in the hierarchy (Gallhofer et al., 2011).

Therefore, this study was conducted to answer two key questions: First, what strategies do Vietnamese female accountants use to overcome gender barriers and promote the adoption of cloud technology in male-dominated organizational environments? Second, how do institutional factors in the context of Vietnam's economic transition interact with gender dynamics to facilitate or hinder this innovation process?

By answering these questions, the study is expected to make significant contributions. First, theoretically, by extending feminist institutional theory to the digital technology domain and developing the concept of subtle technological power in the context of developing countries (Broadbent & Kirkham, 2008). Second, practically, the results provide crucial information for policymakers and business leaders on how to leverage female talent in digital transformation. Finally, methodologically, the study pioneers the integration of gender analysis with technology research through an institutional lens, creating a new interdisciplinary approach to understanding innovation dynamics within organizations (Walker, 2008).

2.0 THEORETICAL FRAMEWORK

2.1. Feminist Institutional Theory

Feminist institutional theory offers a unique perspective on how women respond to and challenge power structures in organizations by leveraging informal power and employing subtle and sophisticated strategies (Acker, 2006). The concept of informal power in accounting is manifested through the ability to indirectly influence organizational decisions by controlling information,

building relationships, and establishing informal professional credibility (Lupu & Empson, 2015). Women in accounting often adopt indirect strategies, achieving their goals through informal channels and strategic alliances rather than direct confrontation with the masculine hierarchical system (Dambrin & Lambert, 2012).

Sisterhood networks play a pivotal role in helping women overcome institutional barriers, acting as a parallel support system to the formal power structure (Kokot, 2014). These networks not only provide emotional support but also share knowledge, resources, and opportunities, creating a safe space for women to experiment and develop leadership capabilities (Anderson et al., 2010). In particular, technological competence is seen as a crucial tool for breaking down barriers, allowing women to demonstrate their value through indispensable technical expertise, thereby establishing a new power position within the organization (Annisette & Prasad, 2017).

2.2. Cloud Accounting Technology Innovation

Cloud accounting technology represents a quantum leap in corporate financial management, with notable features such as high flexibility, remote accessibility, and real-time collaboration support (Dimitriu & Matei, 2015). The flexibility of cloud systems allows accountants to work from anywhere, breaking down traditional geographical and time barriers, which is particularly beneficial for women in balancing work and family responsibilities (Christauskas & Miseviciene, 2012; Hung, 2025). The real-time collaboration capability on cloud platforms fosters a more democratic work environment, where opinions and contributions are judged on quality rather than hierarchical position (Ionescu et al., 2013).

However, the implementation of cloud technology faces numerous barriers, including initial investment costs, data security concerns, and resistance to change from employees (Cleary & Quinn, 2016). Women in accounting possess unique advantages to overcome these barriers through superior soft skills such as communication, persuasion, and consensus-building (Carnegie & Walker, 2007). Women's multitasking abilities and collaborative mindset align with the interconnected and integrated nature of cloud systems, making them natural leaders in the process of technological transition (Almer et al., 2012).

2.3. The Context of Male-Dominated Industries in Vietnam

Organizational culture in traditional industries in Vietnam remains heavily marked by hierarchical structures with centralized decision-making and dominant male networks in key positions (Thaiduong, 2025). This structure is reinforced by Confucian social norms regarding gender roles and power relations, creating a systemically gender-biased work environment (Truong & Hallinger, 2017). Female accountants in this context often face a lack of voice in important meetings, their opinions being undervalued, and difficulty accessing necessary resources for career development (Tran et al., 2024).

However, digital transformation is creating new power vacuums in traditional organizational structures, opening up opportunities for female leaders to demonstrate their capabilities. Global competitive pressure forces businesses to prioritize efficiency and innovation over maintaining rigid hierarchies, creating conditions for those with technological competence to rise regardless of gender

(Nguyen, 2018). This shift is particularly evident in the accounting field, where cloud technology is redefining professional standards and creating new spaces for women to assert their position through technical expertise (Nhung, 2024).

3.0 RESEARCH METHODOLOGY

The study employed an interpretive qualitative method with a critical feminist perspective to explore the depth of experiences and strategies of female accountants in promoting cloud technology. The data collection process was conducted over 6 months, from January to June 2024, in enterprises across three key industries in the southern and northern regions of Vietnam, ensuring representation in terms of geography and organizational culture.

The research sample comprised 35 female chief accountants purposively selected from three male-dominated industries: 12 from the construction industry (34.3%), 13 from heavy industrial manufacturing (37.1%), and 10 from logistics and transportation (28.6%). The average age of participants was 38.4 years (ranging from 31 to 52 years), with an average work experience of 14.2 years in the accounting field.

The selection criteria were defined to ensure suitability for the research objectives. First, participants had to have at least 5 years of experience in an accounting management position, with 68.6% of the sample having 5-10 years and 31.4% having over 10 years of management experience. Second, all had implemented or were in the process of implementing cloud accounting technology, with 22 (62.9%) having completed implementation and 13 (37.1%) in the implementation phase. Third, they worked in environments with over 70% male employees, with the average male ratio in the surveyed organizations being 78.3%.

Data were collected through three complementary methods. Semi-structured in-depth interviews were the primary method, with 35 interviews lasting from 45 to 60 minutes (average 52 minutes), generating 30.3 hours of audio recordings and 312 pages of transcripts. Direct observation was conducted at 18 of the 35 enterprises, with 72 hours of workplace observation, recording how female accountants interacted with colleagues and operated the technology systems. Analysis of internal documents included 127 documents on accounting procedures, digital transformation project reports, and minutes of meetings related to technology decisions.

Data were analyzed using a three-level coding process based on grounded theory methodology. Open coding generated 178 initial codes from the raw data. Axial coding reduced these to 42 main categories through constant comparison and searching for relationships. Selective coding identified 4 core themes regarding the strategies of female accountants. Qualitative analysis software was used to systematically manage and organize the data. Reliability was ensured through member checking with 12 participants (34.3% of the sample), with 91.7% agreement on the main findings.

4.0 FINDINGS

Analysis of data from 35 in-depth interviews, workplace observations, and internal documents revealed a complex yet clear picture of how female chief accountants navigate and reshape their work environments. The results show that they are not passive recipients of existing power

structures but are proactive agents of change, using a range of tailored strategies to promote the adoption of cloud accounting technology.

4.1. Four Breakthrough Strategies of Female Accountants

The female chief accountants developed four main strategies to overcome initial resistance and demonstrate the value of cloud technology in a male-dominated environment. These strategies share the common characteristic of avoiding direct confrontation and focusing on creating irrefutable evidence.

Strategy 1: "Underground Experimentation"

Instead of proposing a large-scale, costly project, which would likely be rejected by male leadership due to risk and cost concerns, the female accountants often started with a small, informal pilot. They leveraged free trials or low-cost software packages to apply to a small team or a specific workflow. The success of this pilot became "living proof" to persuade leadership.

"Proposing a large project from the start is like hitting your head against a wall. The bosses would immediately ask about the budget, risks... a hundred questions. So, I quietly had a small group in my department try a free cloud software to process expense reports. When we presented the report at the end of the month, completed in half the time, with minute-by-minute updated data, they couldn't say anything. The proof was right there in front of them." (Chief Accountant, Construction, 42 years old).

Strategy 2: Strategic Alliances

Recognizing their isolation, the female chief accountants proactively built informal alliances with female managers in other departments such as HR, sales, or supply chain. By showing how cloud technology benefited multiple departments (e.g., automating payroll for HR, real-time commission tracking for sales), they created a consensus-based pressure from multiple fronts, turning the innovation request from a personal proposal into a collective demand.

"I couldn't do it alone. I talked to the head of HR, who was also struggling with manual timekeeping. We also brought the head of sales on board, showing her how to track sales and commissions instantly. When I presented the project, it was no longer the voice of just the chief accountant, but a collective voice from many departments demanding efficiency." (Chief Accountant, Logistics, 39 years old).

Strategy 3: Technological Specialization

Facing stereotypes about their technological capabilities, the female chief accountants transformed themselves into indispensable experts on cloud accounting. They actively participated in training courses, obtained certifications, and conducted in-depth research on various technology platforms. This deep expertise became a form of power, compelling male colleagues and superiors to listen to and depend on their consultation in technology-related decisions.

"In meetings, they used to listen more to the guys from IT, even though those guys didn't understand accounting operations. So, I spent my weekends and evenings getting certified in three different

cloud platforms. Now, when there's a technical issue or a need for system integration, they have to come to me. Technological knowledge became my voice." (Chief Accountant, Heavy Industrial Manufacturing, 45 years old).

Strategy 4: External Networking

To overcome internal conservatism, the female chief accountants skillfully leveraged external resources and pressures. They invited software vendors and consultants to present on digital transformation trends or shared case studies of competitors who had successfully adopted cloud technology. This strategy shifted the discussion from a "personal wish" to a "market necessity," creating competitive pressure that leadership could hardly ignore.

"My boss is very conservative. But he's also very competitive. I arranged a seminar presented by a consultant from a major firm on digital transformation trends in our industry. When he heard that our biggest competitor had moved to the cloud and reduced their book-closing time by 40%, he called me into his office the next day." (Chief Accountant, Construction, 37 years old).

4.2. Three Mechanisms for Overcoming Gender Barriers

Underpinning the success of these four strategies are three deeper psychological and organizational mechanisms that allowed the female chief accountants to alter power dynamics and overcome gender barriers.

Mechanism 1: Role Redefinition

Through cloud technology, the female chief accountants proactively transformed their role from a passive "bookkeeper" to a proactive "strategic partner." Instead of merely providing historical financial reports, they used the real-time data analytics capabilities of the cloud system to provide forecasts, scenario analyses, and business advice. This change elevated their status and value in the eyes of the leadership.

"For years, I was just the person who closed the books and ensured taxes were filed on time. With the cloud system, I can generate a real-time cash flow forecast in minutes. Now, in board meetings, I don't just report on the past; I advise on the future. They started to see me in a different light." (Chief Accountant, Heavy Industrial Manufacturing, 51 years old).

Mechanism 2: Leveraging Power Vacuums

The study found that male leaders often focused on areas considered "more important" such as production, sales, or market strategy, while downplaying the modernization of support functions like accounting. The female chief accountants identified and exploited this "power vacuum." They turned this neglected area into their "domain," building power and influence from a space with no direct competition.

"The male directors were busy with production lines and new markets. Nobody wanted to touch 'trivial' matters like upgrading the accounting system. It was seen as a back-office job. I saw that as an opportunity. I took on that responsibility, and it became my domain, my source of power." (Chief Accountant, Logistics, 44 years old).

Mechanism 3: Converting Social Capital

Soft skills such as communication, empathy, and consensus-building, often dismissed as "feminine traits" and undervalued in technical environments, were converted by the female chief accountants into a strategic competitive advantage. They used these skills to persuade hesitant employees, resolve conflicts during the transition, and build a collaborative culture, ensuring the technology project was accepted and successfully implemented.

"The IT department once tried to impose a new system and met with fierce resistance. When it was my turn to do the cloud project, I spent weeks just talking to each person, listening to their fears. I wasn't just implementing a technology; I was managing a human transition. That's a skill they didn't value until they saw how effective it was." (Chief Accountant, Construction, 40 years old).

4.3. Supporting and Hindering Institutional Factors

The efforts of the female chief accountants did not occur in a vacuum but were strongly influenced by broader institutional factors.

Supporting factors included:

- (i) Global competitive pressure: Most participants agreed that market pressure was the strongest driver. "We couldn't afford to be slow anymore. Our foreign partners demanded real-time data. That pressure was the best argument I had," one chief accountant shared.
- (ii) State policies: The government's push for e-invoicing and online tax filing created a mandatory impetus, forcing businesses to modernize. "It was no longer an option, but a requirement," a participant stated.
- (iii) New generation of leaders: The emergence of younger leaders, educated abroad and more open to technology, created a more favorable environment. "Our new CEO doesn't have the old prejudice that women can't handle technology. He was my biggest supporter."

Hindering factors remained deeply entrenched:

- (i) Hierarchical and patriarchal culture: The biggest barrier was the traditional organizational culture. "In the end, no matter how good my data was, the final word still belonged to the 'big boss,' who still trusted his gut feelings or the opinions of his male cronies more," one chief accountant said.
- (ii) Lack of performance-based evaluation mechanisms: In many organizations, success still depended more on relationships than on performance. "Even if my project saved billions, the promotion could still go to someone else who knows how to play golf with the director."
- (iii) Stereotypes about women's technological competence: Implicit biases still persist. "I once heard a manager joke, 'Just let the men handle the systems, women can do the paperwork.' That's the invisible wall you constantly have to face."

5.0 DISCUSSION

5.1. Theoretical Contributions

This study makes three significant theoretical contributions:

First, it extends feminist institutional theory by introducing and developing the concept of "subtle technological power." Unlike the general concept of informal power, which relies on relationships and information control (Lupu & Empson, 2015), subtle technological power is the ability to create influence by mastering and deploying a new technology that the formal power structure initially

overlooks or misunderstands. The "underground experimentation" and "technological specialization" strategies are concrete manifestations of this type of power. The female chief accountants used technical expertise as a tool to break the male monopoly on voice in the technology domain, creating a new channel of influence parallel to the formal hierarchy.

Second, the study develops a model of "innovation from the margins" in hierarchical organizations. Instead of the traditional top-down innovation model, the findings show that change can be effectively initiated by actors at the "periphery" of the power structure, who leverage "power vacuums" left open by the dominant group. By redefining their roles and converting social capital, the female chief accountants turned their subordinate positions into an advantage, driving innovation from under-attended areas and gradually transforming the entire organization.

Third, the study enriches the theory on gender roles in digital transformation. Rather than merely confirming that gender is an influencing factor (Haynes, 2017), this research delves into the mechanisms of how gender shapes the innovation process. It shows that women are not passive victims of stereotypes but are strategic actors who use specific skills and tactics to navigate and restructure their work environments.

5.2. Comparison with Previous Research

The findings of this study have both similarities and important differences compared to previous works.

In terms of similarities, "indirect" strategies like "strategic alliances" and "underground experimentation" resonate strongly with studies in Western contexts on how women avoid direct confrontation in masculine hierarchical systems (Dambrin & Lambert, 2012). The importance of "sisterhood networks" in creating supportive spaces and sharing knowledge also reaffirms the findings of Kokot (2014) and Anderson et al. (2010). This suggests that some strategies for coping with gender inequality have a certain universality.

However, the differences become clear when considering Vietnam's specific cultural and economic context. Unlike in developed countries, where discussions on gender equality have been somewhat institutionalized, Vietnamese female chief accountants face the profound influence of Confucian values on order and gender hierarchy (Truong & Hallinger, 2017). This requires their strategies to be even more subtle and "underground." Furthermore, the strong pressure from economic transition and global competition has created a paradox: it both reinforces barriers (as businesses seek stability) and creates opportunities (as businesses are forced to innovate to survive). This complex interplay between traditional culture and modern economic pressures is a crucial specificity, making the direct application of Western models inappropriate, as warned by Kamla (2019).

5.3. Limitations and Future Research Directions

Although this study has achieved important results, it has some limitations that must be acknowledged. First, the research sample focused on only three male-dominated industries, so the generalizability of the findings to other sectors may be limited. Second, due to its qualitative nature, the study could not quantitatively measure the impact of these strategies on business performance.

From these limitations, future research directions can be proposed. Further studies should be extended to other sectors (such as finance-banking, information technology) for a more comprehensive view. A longitudinal study would be valuable to track the career progression and power development of female chief accountants after successfully implementing technology. Finally, cross-national comparative studies within the Southeast Asian region would help clarify the role of different cultural and institutional factors in shaping the role of women in digital transformation.

6.0 CONCLUSION AND IMPLICATIONS

6.1. Conclusion

This study confirms that female chief accountants in Vietnam are not passive technology adopters but are key change agents, playing a silent yet decisive role in promoting the adoption of cloud accounting technology. Facing barriers from a patriarchal organizational culture and gender stereotypes about technological competence, they have employed a set of creative and adaptive strategies, including "underground experimentation," "strategic alliances," "technological specialization," and "external networking." These strategies, supported by mechanisms of role redefinition, leveraging power vacuums, and converting social capital, have allowed them to effectively overcome institutional barriers. Therefore, this study draws a crucial conclusion: there is a need for a comprehensive re-evaluation of the role of women in technological innovation, recognizing them not just as users but as initiators and leaders of change from positions once considered subordinate.

6.2. Managerial Implications

From the research findings, several important managerial implications are drawn for business leaders. First, businesses need to proactively identify and create space for female leaders to demonstrate their capabilities in the technology field, rather than downplaying their roles in support functions. Empowering them with authority and resources can effectively accelerate the digital transformation process. Second, it is necessary to build and enforce performance evaluation policies that are based on actual results, transparent, and gender-neutral. This will break the relationship-based culture, encourage merit-based contributions, and ensure that valuable initiatives like the adoption of cloud technology are duly recognized. Finally, businesses should strategically invest in training and technology capacity-building programs for female employees, especially at the management level, to fully harness their potential and turn their individual efforts into an organizational competitive advantage.

6.3. Policy Implications

The study also provides important implications for policymakers. First, governments and industry associations should develop specific support programs, such as specialized training courses and awards honoring women pioneers in accounting technology and digital transformation. These programs will amplify the impact of individual efforts and create role models to follow. Second, there should be policies encouraging businesses, especially state-owned enterprises and large corporations, to establish specific targets for the proportion of female leaders in technology- and strategy-related management positions. Third, it is necessary to continue improving and effectively enforcing the legal framework to ensure gender equality in the workplace, particularly in accessing

training, promotion opportunities, and participation in strategic decisions, thereby removing the "invisible walls" that hinder the contributions of the female workforce.

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