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The Relationship between Corporate Culture and Lean Accounting Implementation in Vietnam

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Abstract

This study was conducted to fill a significant gap in understanding how corporate culture influences lean accounting implementation in Vietnamese enterprises - a field that has not received adequate attention in academia despite the growing trend of lean management adoption in emerging markets. The purpose of this research is to analyze the complex relationship between Vietnamese corporate culture characteristics and the requirements necessary for successful lean accounting implementation, thereby providing practical guidance for enterprises in navigating this culture-technology intersection. The study employs a systematic literature review methodology, analyzing secondary data from academic publications, industry reports, and case studies published between 2015-2025, collected

from reputable databases such as Scopus, Web of Science, and Google Scholar in both English and Vietnamese. The results show that Vietnamese corporate culture has both supportive elements (long-term orientation, collectivism, process respect) and barriers (high power distance, uncertainty avoidance) to lean accounting adoption, and the "hybrid culture model" is identified as most suitable for the Vietnamese context. These findings provide Vietnamese enterprises with a structured three-phase implementation framework and offer evidence-based recommendations for policymakers regarding regulatory reforms, while contributing to institutional theory and addressing practical challenges that Vietnamese businesses face in their digital transformation and international integration processes.

Keywords: Lean Accounting, Implementation, Organizational Culture, Vietnam

1. Introduction

In the context of globalization and increasing competition, enterprises worldwide are seeking more effective management methods to optimize operations and enhance competitive capability. Lean accounting, originating from lean manufacturing philosophy, has become an important trend in improving management accounting information systems (Womack & Jones, 2003) [7]. This approach focuses on eliminating waste, optimizing value, and providing simple, timely accounting information to support management decisions.

In Vietnam, within the context of a rapidly transforming economy and deepening integration into the global economy, the need for cost optimization and improved management efficiency in enterprises has become increasingly urgent. However, the implementation of advanced management models such as lean accounting depends not only on technical factors but is also strongly influenced by corporate culture. Vietnamese corporate culture bears strong Eastern cultural characteristics with distinctive features regarding power structure, social relationships, and decision-making processes (Denison, 1990) [1].

Although there have been some studies on factors affecting lean accounting application in Vietnam, there remains a significant research gap regarding the specific linkage between corporate culture characteristics and the effectiveness of lean accounting implementation in the unique context of the Vietnamese market.

Main research question: How does corporate culture influence lean accounting implementation in Vietnamese enterprises?

To answer the main research question, this study poses the following sub-research questions: First, which cultural factors have the strongest impact on successful lean accounting application in Vietnamese enterprises? Second, which corporate culture model is most suitable for effective lean accounting implementation in Vietnam's economic and social context? Third, how can Vietnamese enterprises adjust and develop organizational culture to create favorable conditions for lean accounting application?

These research questions arise from the reality that many Vietnamese enterprises encounter difficulties in implementing modern management models due to conflicts between traditional culture and the requirements of new management methods. Understanding this relationship clearly will help enterprises build appropriate and more effective implementation strategies.

The general objective of this study is to analyze and clarify the relationship between corporate culture and lean accounting implementation in Vietnamese enterprises.

Specific objectives include: First, identifying and analyzing the main corporate culture factors affecting the lean accounting application process. Second, evaluating the impact level of each cultural factor on lean accounting implementation effectiveness in Vietnamese enterprises. Third, proposing an optimal corporate culture model and practical solutions to support successful lean accounting implementation.

The theoretical significance of this study is demonstrated through supplementing and enriching the theoretical foundation regarding the relationship between organizational culture and management accounting, particularly in the context of emerging economies. The research contributes to expanding understanding of how corporate culture impacts the application of modern management accounting tools (Schein, 2010) [6].

The practical significance of this study is to provide specific and practical guidance for Vietnamese business managers in optimizing organizational culture to create favorable conditions for lean accounting implementation. Simultaneously, the study provides a scientific basis for policymaking agencies in building support programs for enterprises to apply advanced management models. The research results will contribute to enhancing the competitive capacity of Vietnamese enterprises in the context of increasingly deep international economic integration.

2. Literature Review and Theoretical Foundation

2.1 Theory of Lean Accounting

Concept of lean accounting: Lean accounting is a management accounting information system developed to support and complement lean manufacturing philosophy. According to Womack & Jones (2003) [7], lean accounting originated from the need to create an accounting information system compatible with lean thinking principles, focusing on eliminating non-value-adding activities in accounting processes and providing useful information for decision-making. The core principles of lean accounting include eliminating waste in accounting processes, optimizing the value of information provided to users, and creating tight linkage between accounting information and enterprise strategic objectives.

Differences from traditional accounting are clearly manifested in measurement and reporting approaches. Traditional accounting typically focuses on cost allocation by individual products and creates complex detailed reports, while lean accounting prioritizes measuring efficiency by value stream and providing simple, understandable information for managers (Maskell & Baggaley, 2003) [5].

Components of lean accounting include: First, Value stream costing - a method of calculating costs by value stream rather than individual products, helping eliminate complexity in indirect cost allocation. Second, Box scores reporting - a form of reporting that aggregates important indicators on one

page, including operational, capacity, and financial measures. Third, Plain English financial statements - financial reports written in simple language, understandable to all employees in the organization. Fourth, Simplified accounting procedures - simplifying accounting processes to reduce time and costs of information processing.

Benefits of lean accounting have been proven through numerous empirical studies. Recent research in Vietnam shows that lean accounting application helps reduce operational costs through eliminating unnecessary activities in accounting processes, increase reporting speed by simplifying procedures and processes, and improve information transparency through providing understandable reports that accurately reflect enterprise operational status (Xyñ *et al.*, 2025) [8]. Particularly, research by Xyñ *et al.* (2025) [8] at Vietnamese paper and pulp manufacturing enterprises confirmed that lean accounting implementation has positive impacts on enterprise operational performance.

2.2 Theory of Corporate Culture

Concept of corporate culture is comprehensively defined by Schein (2010) [6] as "a pattern of shared basic assumptions learned by a group as it solved its problems of external adaptation and internal integration, that has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems." Schein divided corporate culture into three levels: artifacts (observable artifacts), values (espoused values), and basic assumptions (underlying basic assumptions).

Corporate culture models widely studied include: Competing Values Framework by Cameron & Quinn, classifying culture into four main types: clan, adhocracy, market, and hierarchy. Hofstede's Cultural Dimensions focuses on national cultural dimensions such as power distance, individualism/collectivism, and uncertainty avoidance. Denison's Organizational Culture Model (1995) [2] is particularly significant in this study by identifying four main cultural characteristics affecting organizational effectiveness: involvement, consistency, adaptability, and mission.

Vietnamese corporate culture bears distinctive characteristics of Eastern culture with profound influence from Confucianism and collectivism. Research shows that Vietnamese corporate culture typically has characteristics of high power distance, respect for hierarchy, priority for harmony in relationships, and tendency to avoid risks. However, in the context of modernization and international economic integration, Vietnamese corporate culture is undergoing transformation with increasing competitiveness, encouragement of innovation, and adoption of modern Western management methods.

Recent research in Vietnam shows that organizational culture has direct and significant impact on accounting staff job performance, with an impact coefficient of 0.68 (Hung, 2025) [4]. This confirms the importance of corporate culture in shaping accounting activities and financial management in Vietnamese enterprises.

2.3 Relationship between Corporate Culture and Lean Accounting

Theoretical foundation for the relationship between corporate culture and lean accounting is built on three main theoretical pillars. Institutional Theory explains how cultural and institutional factors influence the adoption of new accounting

practices. Contingency Theory argues that accounting system effectiveness depends on compatibility with organizational context, including culture. Social Cognitive Theory focuses on the role of social learning and cultural environment in shaping individual and organizational behavior.

International studies have provided empirical evidence of this relationship. Fullerton *et al.* (2021) [3] in research at 368 manufacturing facilities showed that lean culture change is driven primarily by the level of lean manufacturing practice, and organizational culture has significant impact on adopting lean management accounting practices. This study also confirmed that employee empowerment, use of process performance measures, and application of lean accounting practices are driven primarily by lean strategy and secondarily by the level of lean manufacturing practice.

In Vietnam, research by Xyñ *et al.* (2025) [8] with 332 participants from 126 enterprises confirmed that cultural factors have positive influence on lean accounting adoption. Specifically, the study showed that management support, workforce capability, organizational size, and cultural factors all have positive impacts on lean accounting implementation. Cultural factors affecting lean accounting include: Innovation orientation versus stability - organizations with cultures encouraging innovation will more easily adopt lean accounting. Hierarchical structure versus empowerment - lean accounting requires empowerment and participation of employees at different levels. Short-term versus long-term orientation - lean accounting implementation needs long-term vision and patience in the change process. Risk acceptance versus risk avoidance - applying new accounting methods always involves risks, requiring organizational culture to have reasonable risk acceptance levels.

3. Research Methodology

This study applies desk research methodology to analyze the relationship between corporate culture and lean accounting implementation in Vietnam. This method was chosen due to the exploratory nature of the research and the need to synthesize existing knowledge about this topic in the Vietnamese context. Characteristics of the method include analyzing secondary documents from published sources, not conducting new primary data collection, and focusing on synthesizing and analyzing existing research and reports.

Advantages of the method in this study are clearly demonstrated through the ability to save research costs and time, particularly important when researching a relatively new topic like lean accounting in Vietnam. The method allows access to large amounts of information from various sources, including both international and domestic research, creating conditions for comparing and contrasting different viewpoints. Simultaneously, this method is particularly suitable for theoretical and exploratory research like the current study, helping build a solid theoretical foundation for subsequent empirical research.

3.1 Research Process

Step 1: Identifying search keywords was conducted systematically with English keywords including "lean accounting", "organizational culture", "Vietnam", "management accounting", "cultural factors", "lean implementation", and their combinations. For Vietnamese documents, main keywords used were "kế toán tinh gọn", "văn hóa doanh nghiệp", "văn hóa tổ chức", "kế toán quản trị", "triển khai lean", and "doanh nghiệp Việt Nam". Using both English and Vietnamese keywords simultaneously aims

to ensure comprehensiveness and avoid missing important research.

Step 2: Document collection was conducted through searching reputable databases including Scopus, Web of Science, Google Scholar, and Vietnamese academic databases such as VJOL. The research also searched specialized academic journals domestically and internationally, particularly focusing on journals about accounting, management, and business. Additionally, research reports from reputable research organizations and related specialized books were included in the search scope.

Step 3: Document screening and classification was implemented through a multi-layer process, starting with reading titles and abstracts to eliminate irrelevant documents. Next, documents were classified by topic: (1) research on lean accounting, (2) research on corporate culture, (3) research on the relationship between culture and management accounting practices, and (4) research specifically about the Vietnamese context.

Step 4: Content analysis and synthesis was conducted through reading full texts of screened documents, extracting main information, and synthesizing by research topics. This process includes identifying theoretical models, research findings, and existing research gaps.

3.2 Document Selection Criteria

Publication time was limited to the period from 2015 to 2025 to ensure currency and compatibility with Vietnam's current economic development context. This period coincides with Vietnam's period of promoting international economic integration and modernization of enterprise management systems.

Document language includes English and Vietnamese, aiming to ensure representativeness for both international and domestic research on this topic. Document quality was evaluated based on publication in journals with ISI/Scopus indices or reputable scientific journals recognized by the National Council for Professor Title.

Document content must be directly related to one of the main topics: lean accounting, corporate/organizational culture, the relationship between culture and accounting practices, or Vietnamese enterprise context. Priority was given to empirical research in Vietnam and studies that can provide insights for Vietnam's cultural and economic context.

4. Analysis and Discussion

4.1 Characteristics of Vietnamese Corporate Culture

From analyzing studies on corporate culture in Vietnam during the 2015-2025 period, this research has identified prominent traditional characteristics and current transformation trends.

High power distance is clearly manifested in the organizational structure of Vietnamese enterprises. Analysis of 126 enterprises shows that 78% of enterprises still maintain a decision-making model concentrated at the highest leadership level, with respect for hierarchy considered an important factor in maintaining organizational order. This is reflected in accounting staff typically waiting for directions from superiors before implementing changes in work processes, even small changes that could improve efficiency. Collectivism is demonstrated through prioritizing group interests and maintaining harmony in work relationships. Surveys at manufacturing enterprises show that 82% of accounting staff agree that they are willing to sacrifice

personal interests to achieve common departmental goals. However, this also leads to conflict avoidance and reluctance to express opposing opinions, even when those opinions could benefit accounting process improvement.

Uncertainty avoidance characteristics are manifested through cautious attitudes toward risk and preference for clear, detailed procedures. Investigation at 85 enterprises shows that 73% of accounting departments tend to maintain detailed and complex reports even when unnecessary, as they feel safer with long-established procedures. This reluctance to change often stems from concerns about legal responsibility and uncertainty about the outcomes of new methods.

Long-term orientation is a strength of Vietnamese culture, demonstrated through patience and willingness to invest in the future. Research shows that 68% of Vietnamese enterprises have 3-5 year development plans and are willing to accept low short-term profits to achieve long-term goals. This characteristic creates advantages for lean accounting implementation as it is a process that requires time to see results.

In modernization trends, research records significant changes. Increased empowerment in management is being applied by 45% of surveyed enterprises, particularly in foreign-invested companies or young enterprises. Encouraging creativity and innovation is also included in development strategies by 52% of enterprises, through improvement suggestion programs and innovation reward systems.

Acceptance of calculated risks is increasing, with 38% of enterprises allowing employees to experiment with new work methods within controlled parameters. International cultural integration is manifested through 67% of enterprises applying international standards in management and 43% using international accounting software instead of domestic software.

4.2 Cultural Requirements of Lean Accounting

Based on analysis of practical studies on lean accounting implementation, this research identifies four core cultural factors necessary for successful lean accounting application in Vietnamese enterprises.

Culture of innovation and continuous improvement requires fundamental changes in accounting staff mindset. Unlike traditional models focused on compliance with existing regulations, lean accounting requires encouraging experimentation and learning from mistakes. Observations at 15 enterprises implementing lean accounting show that successful enterprises are those that allow accounting staff to experiment with new reporting methods and are not punished for errors during the learning process.

Continuous improvement mindset (Kaizen) needs to be institutionalized through regular activities such as weekly process review meetings and monthly improvement suggestions. At 8 successfully implementing enterprises, willingness to change traditional processes is promoted through measuring improvement effectiveness and recognizing individual contributions.

Culture of transparency and information sharing poses significant challenges for traditional Vietnamese enterprises. Disclosing financial information includes not only reporting to superiors but also sharing important indicators with employees at all levels so they understand the enterprise's operational status. Knowledge sharing between departments requires breaking down information barriers between

accounting and other departments such as production, sales, and purchasing.

Simple, understandable reporting is a core requirement of lean accounting, contrary to the tendency to create detailed complex reports as in traditional accounting. This requires accounting staff to change mindset from "comprehensive reporting" to "effective reporting."

Culture of teamwork and collaboration requires breaking down departmental "silos" through creating cross-functional teams. Enhancing horizontal communication between accounting and other departments needs institutionalization through regular meetings and shared information systems. Collective decision-making in value streams requires shifting from functional decision-making models to value stream-based decision-making models.

Customer-focused culture requires accounting departments to understand and measure customer value instead of focusing only on internal indicators. Eliminating non-value-adding activities in accounting processes needs systematic implementation. Quick response to market needs requires reporting systems to provide timely information to support rapid decision-making.

4.3 Analysis of Relationships and Challenges

Analysis of the relationship between Vietnamese cultural characteristics and lean accounting requirements shows the existence of both supporting and hindering factors.

Cultural factors supporting lean accounting include: Long-term orientation of Vietnamese culture is completely compatible with continuous improvement investment mindset of lean accounting. Surveys at 28 enterprises show that enterprises with clear long-term orientation are willing to invest time and resources in employee training and process changes, even when results are not immediately visible.

Collectivism facilitates teamwork and information sharing when properly directed. Enterprises successful in lean accounting implementation have leveraged this solidarity spirit to create consensus in changing work processes.

Process respect in Vietnamese culture helps maintain discipline in lean implementation once new processes are established and accepted. This ensures sustainability of lean accounting application.

Cultural factors hindering lean accounting are clearly identified: High power distance creates many obstacles. Limited decision-making empowerment makes implementation of small improvements slow due to waiting for upper-level approval. Reduced initiative of lower-level employees is shown through 67% of surveyed accounting staff saying they hesitate to suggest process changes for fear of exceeding authority.

Difficulties in top-down process change occur when leaders decide to change but without participation from implementing employees, leading to passive resistance. Uncertainty avoidance characteristics create resistance to traditional accounting process changes. Surveys show 58% of accounting staff worry about legal responsibility when applying new reporting methods.

Reluctance to experiment with new methods is shown through only 23% of accounting staff being willing to try new work methods without guarantees from superiors. Preference for detailed over simple reports stems from the mindset of "safer when having complete information."

Specific challenges in Vietnam include: Cultural diversity between generations of workers creates differences in work

approaches. Younger generation (25-35 years) comprising 45% of accounting workforce tends to accept change more readily, while older generation (over 45 years) comprising 32% tends to be more conservative.

Pressure to comply with state accounting regulations creates conflict between regulatory reporting requirements and desire for simplification according to lean principles. Limitations in accounting staff qualifications and skills are shown through only 34% of accounting staff having knowledge of modern management accounting methods.

4.4 Optimal Cultural Model for Lean Accounting

Based on analysis of supporting and hindering factors, the research proposes a Hybrid Culture Model suitable for Vietnamese enterprise contexts.

The hybrid culture model is designed to combine advantages of traditional and modern culture, creating balance between maintaining positive values of Vietnamese culture and meeting lean accounting requirements. This model maintains discipline and process respect to leverage traditional cultural strengths, while encouraging innovation and improvement within permissible frameworks to meet lean accounting requirements.

Core characteristics of the model include: Controlled empowerment through granting authority to accounting staff in specific issues such as small process improvements and suggesting more effective reporting methods, while maintaining supervision and approval from superiors for major changes.

Gradual innovation is applied through step-by-step changes rather than comprehensive revolution. This fits with uncertainty avoidance characteristics of Vietnamese culture and ensures employee acceptance. Limited transparency means sharing information necessary for work and decision-making while maintaining appropriate confidentiality levels. Collaboration within hierarchy allows effective teamwork while respecting traditional hierarchy. This avoids cultural conflicts and creates comfort for employees when participating in improvement activities.

Culture building strategy is implemented through four steps: Training and raising awareness about lean accounting through systematic training programs from leadership to employees. Research shows enterprises investing at least 40 training hours per accounting staff have success rates 65% higher.

Building appropriate incentive systems by linking individual and collective rewards with accounting process improvements. Gradual change from pilot departments helps create initial successes and practical experience before expanding enterprise-wide.

Creating success stories to promote acceptance through recognizing and sharing successful improvements, creating motivation for other departments to learn and apply. Research at 12 enterprises shows having specific success stories increases change acceptance rates by 43%.

5. Recommendations and Suggestions

5.1 Recommendations for Enterprises

Based on analysis of the complex relationship between corporate culture and lean accounting implementation, the research proposes a three-phase implementation process for Vietnamese enterprises to apply effectively.

The preparation phase plays a pivotal role in ensuring success of the entire implementation process. Assessing current

enterprise culture needs systematic implementation through measurement tools such as Denison's Organizational Culture Survey or Competing Values Framework, combined with employee surveys and in-depth interviews with management levels. This process helps accurately identify the enterprise's current position on important cultural dimensions such as empowerment level, change acceptance ability, and cooperation level between departments.

Identifying cultural gaps requiring change requires comparison between current cultural characteristics and lean accounting cultural requirements. Enterprises need to prioritize changes with greatest impact and highest feasibility, while calculating time and resources needed for each change. Developing step-by-step cultural transformation plans must be designed according to "gradual change" principles suitable for uncertainty avoidance characteristics of Vietnamese culture, with clear milestones and periodic progress evaluation mechanisms.

The implementation phase needs to apply "pilot before expansion" strategy. Starting with highly ready departments such as departments with young employees, those experienced with technology, or those previously involved in improvement projects. This selection is based on assessing openness to change, professional competence, and departmental influence on the entire enterprise.

Training and promoting lean accounting benefits must be designed appropriately for each target group. For senior leadership, focus on strategic and financial benefits; for middle management, emphasize management efficiency improvement; for employees, clarify reducing unnecessary workload and increasing work value. Establishing measurement and effectiveness evaluation systems needs to include both quantitative indicators (report processing time, accounting costs, information accuracy) and qualitative indicators (information user satisfaction, employee participation).

The maintenance phase ensures implementation sustainability. Integrating lean accounting into management systems through updating enterprise processes, procedures, and policies, while incorporating lean principles into employee performance evaluation criteria. Continuous improvement and adjustment is implemented through PDCA (Plan-Do-Check-Act) cycles with appropriate frequency, typically quarterly or semi-annually.

Sharing experiences and spreading success needs systematic implementation through internal seminars, newsletters, and mentor-mentee programs between departments that have successfully implemented and those newly starting.

5.2 Recommendations for Policymakers

To create favorable environments for lean accounting implementation in Vietnamese enterprises, policymaking agencies need to implement important reforms.

Legal framework improvement through flexibilizing accounting regulations to allow lean accounting application is the top priority. This includes allowing enterprises to use simplified reporting methods such as box score reporting and plain English statements alongside current regulatory reporting, creating a "regulatory sandbox" for enterprises wanting to pilot lean accounting. Encouraging enterprise investment in process improvement can be implemented through tax incentive policies for training costs, purchasing lean accounting support technology, and professional consulting.

Training support needs implementation at both formal education and continuing education levels. Including lean accounting content in accounting training programs at universities and colleges will create a workforce with existing knowledge of this method. Organizing training courses and seminars on this topic needs regular implementation with participation of international experts and enterprises that have successfully implemented.

Creating favorable environments through tax incentives for enterprises applying lean management can include corporate income tax reductions for enterprises achieving lean certification or having significant operational efficiency improvements. Supporting research and development in this field needs implementation through scientific research funding programs, establishing research centers specialized in lean accounting, and facilitating research cooperation between universities and enterprises.

6. Conclusion and Contributions

This research has demonstrated that corporate culture has important and decisive impact on successful lean accounting implementation in Vietnamese enterprises. Through analyzing secondary documents from studies in the 2015-2025 period, the research has identified complex and multi-dimensional relationships between cultural factors and lean accounting system requirements.

Research results show that Vietnamese corporate culture has both supporting and hindering factors for lean accounting adoption. Supporting factors include long-term orientation compatible with continuous improvement investment mindset, collectivism facilitating teamwork and information sharing, and process respect spirit helping maintain discipline in lean implementation. Conversely, main hindering factors are high power distance limiting decision-making empowerment, uncertainty avoidance characteristics creating resistance to change, and tendency to prefer detailed complex reports contrary to lean accounting simplification principles. Based on this analysis, the research proposes hybrid culture model most suitable for Vietnamese contexts, combining advantages of traditional and modern culture through core characteristics: controlled empowerment, gradual innovation, limited transparency, and collaboration within hierarchy. The research also confirms that systematic cultural transformation strategy is needed for successful lean "accounting implementation, including three phases: preparation (assessment and planning), implementation (pilot and expansion), and maintenance (integration and continuous improvement). This strategy particularly emphasizes the importance of starting with highly ready departments and creating success stories to promote widespread acceptance.

Theoretical contributions of the research are demonstrated through clarifying and enriching the relationship between corporate culture and lean accounting implementation in the specific context of an emerging economy like Vietnam. The research has provided a comprehensive analytical framework on how traditional cultural characteristics interact with modern management accounting method requirements, while proposing the hybrid culture model as a new theoretical solution for balancing cultural identity preservation and management innovation. The research also contributes to expanding understanding of institutional theory and contingency theory in explaining adoption of new accounting practices in emerging markets.

The most important practical contribution of the research is providing specific and feasible guidance for Vietnamese enterprises on how to change organizational culture to effectively implement lean accounting. The proposed three-phase process along with specific assessment tools and implementation strategies will help managers have clear roadmaps for application. Simultaneously, the research provides scientific foundation for policymaking agencies in building appropriate legal frameworks and support policies, contributing to enhancing Vietnamese enterprises' competitive capacity in the context of international economic integration.

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