

Tribhuvan University
Faculty of Management
Office of the Dean



Course detail of
BBM (Bachelor of Business Management) 3rd Semester

March 2023

ACC 202: Cost and Management Accounting

BBM 3rd Semester

Credits: 3

Lecture Hours: 48

Course Objectives

The objectives of the course are to provide the students with in-depth knowledge of cost and management accounting in order to enable them to develop, arrange and classify cost information required for decision making for maximizing the profit. The course further aims at developing a sound base for higher study in accounting besides in practical knowledge required by the middle level managers to handle cost information independently.

Course Description

This course contains conceptual and theoretical foundation of cost and management accounting ; It also comprises classification and segregation of cost, accounting for material and labour, allocation, apportionment and absorption of overhead cost, costing in different situations such as service costing, income statement under variable and absorption costing techniques, standard costing system with material and labour cost variance, flexible budgeting under different levels of activities, overhead cost variance and functional budgeting.

Course Details

Unit 1: Conceptual Foundation

2 LHs

Cost accounting and management accounting; Meaning, objectives, advantages and limitations of cost and management accounting; Limitations of financial accounting; Similarities and dissimilarities in financial, cost and management accounting

Unit 2: Cost Concept and Cost Classification

4 LHs

Concept, importance and classification of cost: basic concept of cost and expense; cost classification: based on function, behavior, controllability, decision making, time of recording, planning and control, period and product cost;

Cost segregation and estimation: concept and methods of cost segregation: i) Two point method ii) Least square method and iii) Estimation of cost

Unit 3: Accounting for Materials

4 LHs

Materials/Inventory: Concept, reasons and objectives for holding material/inventory. Inventory control: Meaning, importance and techniques; Economic order quantity: concept, techniques, formula and trial & error approaches-considering discount under certainty condition; Re-order level, maximum stock level, minimum stock level, average stock level, danger level and safety stock; Concept and techniques of perpetual inventory system; Stock control through ABC analysis and just in time inventory: concept, advantages and limitations.

Unit 4: Accounting for Labour Cost

3 LHs

Labour Cost: Concept and need for control of labour cost; Remuneration without premium plan: Features of good remuneration system, time and piece wage system;

Remuneration with premium Plan: Features of premium plan, premium bonus scheme- Halsey and Rowan Plan, Taylor's Differential Piece Rate, Gant's Task and Bonus Plan.

Unit 5: Accounting for Overhead Cost

5 LHs

Overhead Cost: Meaning, features, importance and classification; Apportionment and absorption of overhead: meaning and importance; apportionment and absorption of overhead cost based on volume, direct labour hours and direct machine hours.

Unit 6: Costing in Service Sectors

6 LHs

Service Costing: Concept, features and scope of service costing; Preparation of cost sheet for transport service for passenger, hospital, hotel and restaurant services, limitations of service costing.

Unit 7: Accounting for Profit Planning

8 LHs

Variable Costing and Absorption Costing: Concept, features, importance and preparation of income statement under variable costing and absorption costing; Over and under absorption of fixed manufacturing overhead and adjustment; Limitations of variable costing and absorption costing; Reconciliation of profit or loss between absorption and variable costing techniques showing the causes of differences.

Cost Volume Profit Analysis: Meaning, importance; assumptions and limitations of CVP analysis; Contribution margin or ratio, profit volume ratio; Break even analysis using contribution margin, algebraic approaches; Break-even-analysis: under various situations: changes on selling price, fixed cost, variable cost, multi-products situations, margin of safety and determination of selling price to realize desired profit ; Advantages and limitations of break even analysis.

Unit 8: Cost Accounting for Planning and Control

12 LHs

Standard Costing: Concept of standard cost and standard costing, features, application, advantages and limitations; Difference between standard and budget.

Variance Analysis; Material variances: Concept and calculation of cost, price, usage, mix and yield variances; Labour variances: Concept and calculation of cost, efficiency, rate, mix, idle time and yield variances.

Overhead Cost Variance: Concept and calculation of capacity, efficiency and spending variances.

Budget: concept, features and importance of budget; Types of budget: sales budget, production budget, material budget & merchandize purchase budget, labour budget, manufacturing overhead budget, cost of goods manufactured budget, selling/distribution & administrative expenses budget and cost of goods sold budget.

Fixed and Flexible Budgeting: Concept and importance of fixed and flexible budgets; Difference between fixed and flexible budgets; Flexible budgeting for overhead cost control on activity levels and budget allowance for actual level attained.

Unit 9: Short term Decision Making

4 LHs

Concept, need and objectives of short term decisions in business; Cost concept in decision making: Relevant and irrelevant costs, avoidable and unavoidable costs, opportunity cost; Types of decisions: Drop or Continue, Special Offer/Order and Make or Buy

Suggested Readings

Atkinson, A. A., Kaplan, R. S., Matsumura, E.M., Young, S.M & Kumar, G. A. (2012).

Management Accounting /6e. New Delhi: Pearson Education Pvt. Ltd.

Garrison, R. H. & Noreen, E. W. (2017). *Managerial Accounting* McGraw-Hill Companies, Inc.

Lynch & Williamson, () *Accounting for Management Planning & Control*, Tata McGraw Hill Co.

Pillai & Bagavathi (2017). *Cost Accounting* New Delhi: S. Chand and Company Ltd.

ENG 203: Business Communication

BBM 3rd Semester

*Credits: 3
Lecture Hours: 48*

Course Objectives

The course seeks to enable students to explore communication theories and models to determine how to communicate effectively in business settings, develop awareness and skills of structuring information, study different modalities of business communication, make effective use of business etiquette with non-verbal communication skills, identify different principles and approaches to oral and written communication in develop skills for professional presentations, adapt to new ways of communication with the help of latest technology, understand and use appropriate style and tone in spoken as well as written texts be familiar with the language used in conducting meetings and prepare reports based on the discussion in the meetings, write memos, letters, and other business communications, apply formal structure and develop organization in writing memos, proposals, reports, and the like and learn the art of using essential rhetorical techniques for developing effective communication.

Course Description

This course provides the principles of effective communication and methods of applying them in organizations. It provides an understanding of communication practices and prepares readers for their assignments in the corporate world. The course includes important topics like communication in general and business communication in particular, the communication process, interpersonal communication, oral communication, writing of proposals and reports, technology-enabled communication, and presentations among others. This course includes techniques for developing practical solutions to making communication in the business context more effective. This course seeks to enhance students' cross-cultural understanding and communicative competence in varied contexts. Special attention to be given to Nepali contexts.

Course Details

Unit 1: The Communication Process

- Basics of communication
- Theories and principles of communication
- Communication methods, modes, and systems
- Writing process
- Importance of communication

- Barriers to communication

Unit 2: Business Communication

- What is business communication?
- History of business communication
- Nature of communication
- Why business communication?
- Functions and importance of business communication
- Components of business communication
- Types of business communication

Unit 3: Skills and Values in Business Communication

- Communication skills
- Organizational communication skills
- Interpersonal communication skills
- Leadership and communication skills in leadership
- Professionalism in business communication
- Writing and listening skills
- Ethical values
- Cross-cultural sensitivities

Unit 4: Writing Electronic and Other Messages

- Memos
- Notices
- Letters
- Emails
- Blogs
- Advertisements
- Press releases
- Business plans
- Grants
- Proposals
- Reports

Unit 5: Oral Communication

- Enhancing oral communication
- Presentation strategies and soft skills
- Telephone calls
- Using nonverbal communication
- Conversations and negotiations

Unit 6: Visuals and Nonverbal Communication

- Using visual aids
- Pictures
- Charts
- Graphics

Unit 7: Communication in Career Planning

- Planning and conducting a job search
- Résumés, references, and cover letters
- Group discussion and interview

Teaching Method

The suggested method of teaching is to engage students in practicing communication skills, especially in groups. It is desirable to take local examples and case studies to make the content alive and then lead students to the writing task, i.e. guide the students to practice specific skills of language knowledge necessary for communication in business. As far as possible, visits to business houses, short internships and arranging talks by leaders in the field will enhance students' knowledge and communicative competence. It is recommended to take examples from Nepali contexts as far as practicable.

Evaluation

The examinations will cover the materials specified in the course contents, and evaluate students' competence in the language skills including a range of tasks, and their ability to use English in a variety of business contexts with ease and accuracy.

Suggested Readings

- Thapa, Anirudra. *Business Communication: Principles and Applications*. Kathmandu: Asmita, 2021.
- Adhikari, Dharma, I. Hugh Holmes, Tika Lamsal, and Mike Sobiech. *Business Communication: Theory and Practice*. Kathmandu: Buddha Publications, 2020.
- Raman, Meenakshi, and Sangeeta Sharma. *Professional Communication*. 3rd ed., Oxford UP, 2017.

- Mukerjee, Hory Sankar. *Business Communication: Connecting at Work*. 2nd ed., Oxford UP, 2016.
- **Oxford Advanced Learner's Dictionary of Current English**. 10th ed., Oxford UP, 2020.
- Guffey, Mary Allen, and Dana Loewy. *Essentials of Business Communication*. 11th ed., Cengage Learning, 2019.
- Holmes, Hugh I. *English for Business Studies-I*. Buddha Publications, 2019.
- *Longman Business English Dictionary*. 2nd ed., Longman, 2018.
- Bovee, C.L., and John Thill. *Business Communication Essentials*. 7th ed., Pearson, 2016.
- Hartley, Peter, and Peter Chatterton. *Business Communication*. 2nd ed., Routledge, 2015.
- Taylor, Shirley. *Communication for Business: A Practical Approach*. Pearson, 4th ed., 2015.
- McKeown, Arthur. *Professional English in Use: Management*. Cambridge UP, 2011.
- Bargiela-Chiappini, Francesca, *The Handbook of Business Discourse*. Edinburgh UP, 2009.
- Raman, Meenakshi, and Prakash Singh. *Business Communication*. Oxford UP, 2006. Tourish, Dennis, and Owen Hargie. *Key Issues in Organizational Communication*. Routledge, 2004.
- Adair, J. *Effective Leadership: A modern guide to developing leadership skills*. Pan Books, 1986.

FIN 206: Fundamentals of Finance

BBM 3rd Semester

Credits: 3

Lecture Hours: 48

Course Objective

This course Fundamentals of Finance aims to lay the foundation for understandings fundamental concepts and principles of finance. This course equips the students with fundamental tools and techniques of financial management to prepare them to resolve complex financial issues concerning business firms.

Course Description

This course consists of the introduction to finance, financial environment, interest rates, time value of money, bond valuation, stock valuation, cost of capital, capital budgeting, and working capital.

Course Details

Unit 1: Introduction to Finance

5 LHs

Concept of finance; Finance functions, The financial goal; Finance in organizational structure; Finance and related disciplines.

Unit 2: Financial Environment

4 LHs

Overview of financial environment; Financial instruments, Financial markets: Functions and types of financial markets; Financial institutions: Depository and non-depository financial institutions.

Unit 3: Analysis of Financial Statements

6 LHs

Financial statements and reports; Concept of financial statement analysis; Users of financial analysis; Tools of financial statements analysis; Need of financial ratio analysis; Types of financial ratios: liquidity ratios, asset management ratios debt management ratios, profitability ratios and market value ratios; Du-Pont equation; Comparative ratios and benchmarking; Uses and limitations of ratio analysis.

Unit 4: Interest rates

6 LHs

The cost of money; Interest rates levels; Determinants of market interest rates; Term structure of interest rates; Theories of term structure of interest rates; Shape of yield curve; Using the yield curve to estimate future interest rates; Macroeconomic factors influencing interest rates; and Interest rate and business decision.

Unit 5: Time Value of Money

8 LHs

Concept of time value of money; Cash flow time line; Future values and present values of a single cash flow; Computing the interest rate and the number of years; Future value and present value of an ordinary annuity and annuity due; Computing

annuity payments, periods and interest rates; Present value of perpetuities; Present value and future value of uneven cash flows; Semiannual and other compounding periods; Preparation of loan amortization schedule; Application of the concept of time value of money.

Unit 6: Bond Valuation

5 LHs

Meaning and key characteristics of bonds, Basic financial asset valuation model, Valuation of bonds: perpetual bonds, zero coupon bonds, coupon bonds with finite maturity, Bonds with semiannual coupons, required return and bond values, Changes in bond values over time, Bond yields: current yield, capital gain yield, yield to maturity and yield to call.

Unit 7: Stock Valuation

5 LHs

Meaning and key features of common stock, Common stock valuation: single and multiple holding periods, The dividend discount model: zero growth model, normal growth model, non-constant growth model, valuing the entire firm, Preferred stock: Features and valuation.

Unit 8: Cost of capital

5 LHs

Concepts and uses of cost of capital, Components of cost of capital: cost of debt, cost of preferred stock, cost of retained earnings, cost of new common stock, weighted average cost of capital; Factors affecting cost of capital.

Unit 9: Working Capital

4 LHs

Concepts of working capital; Types of working capital; Factors affecting the size of working capital; Working capital management and its significance; Operating cycle, cash conversion cycle and computing the amount of working capital requirement.

Suggested Readings

Brigham, E. F. & Houston, J. F. *Fundamentals of financial management*. Delhi: Cengage Learning.

Ross, S. A., Westerfield, R. W. & Jordan, B. D. *Fundamentals of corporate finance*. New York: McGraw-Hill Irwin.

Van Horne, J. C., Wachowicz, J. R. & Bhaduri, S. N. *Fundamentals of Financial Management*. New Delhi: Prentice-Hall India Ltd.

SOC 204: Nepalese History and Politics

BBM 3rd Semester

Credits: 3
Lecture Hours: 48

Course Objectives

After the completion of the course the students will be able;

- to describe the major historical events of Nepal,
- to examine the political changes and development of different historical time,
- to corroborate the contemporary politics with the past historical events,
- to identify the factors and issues affecting current politics of Nepal

Course Description

This course is designed to impart the introductory knowledge to the student about the history and political development of Nepal. This course mainly focuses on the main trends of Nepalese history covering major historical events and political changes of Nepal.

Course Details

Unit 1: Nepal in Ancient and Medieval Times 8 LHs

- Historicity of Nepal
- Brief history of ancient Nepal-Gopala, Mahishpala and Kirat dynasty
- Malla Rule in Nepal Mandala-political, social and economic condition
- Division of Malla Kingdom
- Introduction to the Baise and Chaubise principalities of Medieval Nepal
- Causes of the Fall of Malla Kingdom

Required Readings:

1. Shah, Rishikesh (1992), *Ancient and Medieval Nepal*, New Delhi: Manohar Publications.
2. Regmi, D. R. (1965/1966), *Medieval Nepal, Part I & II*, Calcutta: Firma K.L. Mukhopadhyay.
3. Pande, Ram Nivas, *Making of Modern Nepal*, New Delhi: Nirala Publications, 1997.
4. सुवेदी, राजाराम, *कर्णाली प्रदेशको मध्यकालीन इतिहास*, काठमाडौं: साभ्ना प्रकाशन, वि.सं. २०५४ ।
5. सुवेदी, राजाराम, *वाइसी राज्यको ऐतिहासिक रूपरेखा*, काठमाडौं: नेपाल र एशियाली अध्ययन केन्द्र, वि.सं. २०५५

Unit 2: Modern Nepal: Shah Rule (1742-1846) 8 LHs

- Prithvinarayan Shah and the conquest of Kathmandu Valley
- Bahadur Shah as Regent
- Rise and Fall of Bhim Sen Thapa
- Anglo-Nepal War, 1814-16- Causes and effects

Required Readings:

1. Regmi, D. R., *Modern Nepal, I & II Vols.*, Calcutta: Firma K.L. Mukhopadhyaya, 1975.

2. Stiller, Ludwig F., *The Rise of the House of Gorkha*, Ranchi: Patna Jesuit Society. 1975.
3. Vaidya, T. R., *Advanced History of Nepal*, New Delhi: Anmol Publications, 1994.
6. आचार्य, बाबुराम, श्री ५ बडामहाराजाधिराज पृथ्वीनारायण शाहको संक्षिप्त जीवनी (भाग- १, २), काठमाडौं: श्री ५ महाराजाधिराजका प्रेस सचिवालय, वि.सं. २०२४ ।

Unit 3: Modern Nepal: Rana Regime (1846-1951)

10 LHs

1. Rise of Jaga Bahadur and Emergence of Rana regime
2. Family conflict and Classification of Rana family
3. Peace and Friendship Treaty of 1923 between Nepal and British India
4. Causes of the Fall of Rana Rule

Required Readings:

1. Jain, M.S. *The Emergence of a New Aristocracy in Nepal*, Agra: Sri Ram Mehra & Co. Publishers, 1972.
2. Sever, Adrian, *Nepal Under the Ranas*, Delhi: Oxford and IBH Publishing Co., 1993.
3. Amatya, Shaphalya, *Rana Rule in Nepal*, Delhi: Nirala Publications, 2004.
4. Whelpton, John, *A History of Nepal*, London: Cambridge University Press, 2005.
5. Manandhar, T.R., *Ten Years of Trouble*,

Unit 4: Nepal: Experiment with Democracy

12 LHs

1. The 1950-51 Movement: Its causes and effects
2. Parliamentary System of Government (1959-60)
3. Emergence of Panchayat System and its chief features
4. Causes of the End of Panchayat System
5. People's Movement of 1990 and Restoration of Democracy
6. People's Movement of 2006 and End of the Monarchy

Required Readings:

1. Joshi, Bhuvan Lal and Leo E. Rose, *Democratic Innovations in Nepal*, Berkeley: University of California Press, 1966, (Reprinted by Mandala Publication, Kathmandu, 2004).
2. Whelpton, John, *A History of Nepal*, London: Cambridge University Press, 2005.
3. Toffin, Gerard, *From Monarchy to Republic*, Kathmandu: Vajra Books, 2013.

Unit 5: Political Development and Governance in Nepal

10 LHs

1. Constitution and its development in Nepal
2. Political Parties and Their Roles after 1990
3. The Comprehensive Peace Agreement
4. Issue of Federalism in Nepalese Politics
5. Elections of Constituent Assembly
6. Chief Features of Constitution of Nepal (2015)
7. Administrative System of Nepal- Federal, Provincial and Local Government

Required Readings:

1. Toffin, Gerard, From Monarchy to Republic, Kathmandu: Vajra Books, 2013.
2. Brown, T. Louis, The Challenge to Democracy in Nepal, London: Routledge, 1996.
3. Einsiedel, Sebastian Von, David M. Nalone and Suman Pradhan (eds.), Nepal in Transition (From People's War to Fragile Peace), New York: Cambridge University Press, 2012.
4. Pyakurel, Uddhab Prasad and Indra Adhikari, State of Conflict and Democratic Movement in Nepal, Delhi: Vij Books India, 2013.
5. Raghavan, V. R. (ed.), Internal Conflict in Nepal (Transnational Consequences), New Delhi: Vij Books India, 2011

References

1. Baral, L. R., *Oppositional Politics in Nepal*, New Delhi: Abhinav Publications, 1977.
2. Baral, L.S., *Nepal Facets of Maoist Insurgency*, New Delhi: Adroit Publishers, 2011.
3. Parmanand, The Nepali Congress Since its Inception, New Delhi: Ankur, 1977. Gyanwali, Ram Prasad, 2012. Know Nepal. Kathmandu: Bhundipuram Prakashan.
4. Manandhar, Tri Ratna, Nepal: The Years of Trouble, Kathmandu: Purna Devi Manandhar, 1986
5. Sharan, P. Government and Politics of Nepal, New Delhi: Metropolitan Publications, 1983.
6. Shah, Rishikesh, Politics in Nepal, New Delhi: Manohar, 1993
7. Uprety, Prem R., Political Awakening in Nepal, New Delhi: Commonwealth Publishers. 1992.
8. आचार्य, बाबुराम, श्री ५ बडामहाराजाधिराज पृथ्वीनारायण शाहको संक्षिप्त जीवनी (भाग १-४), काठमाडौं: साभ्का प्रकाशन, वि.सं. २०६१ ।
9. गौतम, राजेश, नेपालको प्रजातान्त्रिक आन्दोलन र नेपाली कांग्रेस, काठमाडौं: श्रीराम श्रेष्ठ र कृष्णमुरारी अधिकारी, वि.सं. २०५५
10. गौतम, राजेश, नेपालको प्रजातान्त्रिक आन्दोलन र नेपाली कांग्रेस, भाग-२, काठमाडौं: कृष्णमुरारी अधिकारी र श्रीराम श्रेष्ठ, वि.सं. २०६६ ।
11. शर्मा, देवीप्रसाद, आधुनिक नेपालको इतिहास, काठमाडौं, रत्न पुस्तक भण्डार, वि.सं. २०७४ ।
12. नेपालको संविधान, नेपाल सरकार,, नेपाल कानून किताव व्यवस्था समिति, वि.सं. २०७२ ।
13. नेपाली, चित्तरञ्जन, श्री ५ रणबहादुर शाह, काठमाडौं: मेरी राजभण्डारी, वि.सं. २०२० ।
14. नेपाली, चित्तरञ्जन, जनरल भीमसेन थापा र तत्कालीन नेपाल, काठमाडौं: रत्नपुस्तक भण्डार वि.सं. २०२२ ।

STT 201: Business Statistics

BBM 3rd Semester

*Credits: 3
Lecture Hours: 48*

Nature of the course: Theory and Practical with EXCEL (60% + 40%)

Course Objectives

The principal objective of Business Statistics is for students to describe data and make evidence based business decisions making using descriptive and inferential statistics that are based on well-reasoned statistical arguments. The course will cover the basic tools used to describe data for the purposes of transforming data into information. In addition, the course will present the fundamentals of statistical inference showing how it is possible to examine a small subset of data to reach conclusions about the larger set of data. The statistical tools should be introduced from an applied perspective using business related examples. Microsoft Excel software will be used throughout the course to aid in statistical analysis.

Course Description

Statistics in business and management, describing data using graphs and tables. Numerical measures: central tendency, dispersion, skewness and kurtosis. Probability: laws of probability, conditional probability. Probability distribution: discrete probability distribution and continuous probability distribution. Sampling theory: sampling techniques, sampling and non-sampling errors. Estimation: point and interval estimates. Hypothesis testing: test of significance for large samples. Linear correlation and regression.

Course Details

Unit 1: Describing Data using Graphs and Tables

4 LHs

Uses and scope of statistics in business and management, Frequency distribution, Stem-and-leaf plots, Diagrams (Simple bar diagram, Sub-divided bar diagram, Multiple bar diagram, and Pie-chart) and graphical presentation of frequency distribution – Histogram, Ogive curve, Problems using Excel.

Unit 2: Describing Data Using Numerical Measures

9 LHs

Measures of central tendency (Mean, Median and Mode), Partition values (Quartiles, Deciles and Percentiles); Measures of variation (Range, Inter quartile Range, Quartile deviations, Standard deviation); Variance and Coefficient of Variation; Measurement of skewness (Karl Pearson coefficient of skewness and Bowley coefficient of skewness); Measurement of kurtosis (Percentile coefficient of kurtosis); Five number summary, Box-and -Whisker plot, Problems using Excel.

Unit 3: Simple Linear Correlation Analysis

5 LHs

Introduction, Scatter plot, Karl Pearson's correlation coefficient including bi-variate frequency distribution, Coefficient of determination, Test of significance of sample

correlation coefficient using probable error, Spearman's rank correlation coefficient, Problems using Excel.

Unit 4: Simple Linear Regression Analysis **4 LHs**

Introduction, Simple linear regression models, Assumptions of linear regression model, Line of best fit, Linear regression model by least-squares method, Interpretation of regression coefficients, Properties of regression coefficient, regression coefficient for bi-variate frequency distribution, Problems using Excel.

Unit 5: Probability **4 LHs**

Introduction, Sample space and events, Probability, Laws of probability, Conditional probability, Problems using Excel.

Unit 6: Probability Distributions **6 LHs**

Introduction, Discrete probability distribution (Binomial distribution and Poisson distribution), Continuous probability distribution (Normal distribution), Problems using Excel.

Unit 7: Sampling Theory **3 LHs**

Introduction, Population and sample, Objectives of sampling, Sampling techniques, Sampling and non-sampling errors, Standard error, Concept of central limit theorem.

Unit 8: Estimation **6 LHs**

Introduction, Properties of good estimator (Consistency, Unbiasedness, Efficiency and Sufficiency), Point and interval estimates, Level of confidence, Confidence interval estimates for mean and proportion, Determination of sample size for mean and proportion, Problems using Excel.

Unit 9: Introduction to Hypothesis Testing **7 LHs**

Introduction, Steps of hypothesis testing, Level of significance, Critical region, One tailed test and two tailed test, Hypothesis testing using critical value and p-value approaches, Test of significance for large samples (Z-test): Test of significance of a single mean and difference between two means, Test of significance of a single proportion and difference between two proportions, Problems using Excel.

Suggested Readings

- Davis, G. and B. Pecar. *Business Statistics using EXCEL*, Oxford University Press.
- Levine, D.V., D.F. Stephan and K. A. Szabat. *Statistics for managers using MS excel*, Pearson.
- Linda, H. and F. John. *Applied Statistics for Business and Management using Microsoft Excel*, Springer.
- Trevor, W. *Applied Statistics: Methods and Excel-Based Application*, JUTA Academics.