

## **FACTORS AFFECTING THE BUILDING OF ACCOUNTING WORK IN PUBLIC SECTORS IN DONG NAI PROVINCE**

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**ABSTRACT:** *Accounting information is essential for managers to set strategies and business decisions. Therefore, if wrong accounting information will lead to inappropriate management decisions, the business may be in a difficult situation. Besides, a strong accounting system must be clear accounting books, thorough analysis will help the executive make effective business decisions. On the other hand, clear accounting books and the tax settlement for the authorities will quickly, saving time, create favorable conditions for production and business. Accounting only occurs when people engage in business and exchange. This makes sense, if we want to do business with each other in any kind of organization; we need a system to track all transactions and its transitions. And that's why accounting is needed. This study results showed that there were 350 accounting managers of public sectors in Dong Nai province who interviewed and answered about 13 questions. Data collected from November 2016 to June 2017 for accounting managers of public sectors in Dong Nai province. The study had been analyzed Cronbach's Alpha, KMO test, and the result of KMO analysis used for multiple regression analysis. Accounting managers' responses measured through an adapted questionnaire on a 5-point Likert scale (Conventions: 1: Completely disagree, 2: Disagree, 3: Normal; 4: Agree; 5: completely agree). Hard copy and online questionnaire distributed among 1.000 accounting managers of public sectors (PS) in Dong Nai province. In addition, the exploratory factor analysis (EFA) results showed that there were two factors, which included of factor following human resource management factor (X1) and facility management factor (X2) with significance level 5 percent. In addition, all of two components affecting the building of the accounting work of public sectors (PS) in Dong Nai province with significance level 5 percent. The research results processed from SPSS 20.0 software.*

**KEYWORDS:** Human Resource Management, Equipment, Facility Management, PS, LHU

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### **INTRODUCTION**

There are two basic types of accounting: financial accounting and management accounting. Financial accounting focuses on the information that is disclosed to shareholders, customers, creditors, and regulators. Management accounting focuses on information that is not shared with the public, such as wages, profits, and costs of manufactured goods. The goal of managerial accounting is to help managers make financial decisions, while the goal of financial accounting is to provide important financial information about your company to outsiders. Most small business owners, the word "accounting" is financial accounting, and for larger business owners the word "accounting" is management accounting.

Besides, accounting is essential if you want to grow your business within reach and you can measure and predict. Having a business tracking system 'assets, payables and income allows you to make smart business decisions based on the business performance you have made and

the current financial health. With a clear accounting system, your organization not only can analyze your company's financial data but also help it grow and increase profits. Moreover, accountants will also help you satisfy your customers, helping you to know the financial position your company has on the relationship between Revenue and Cost, which will help you better understand what you are. Need to do in the future to maintain the level of customer satisfaction and grow your business.

In addition, accounting also helps you keep track of who you owe what, what you owe to others, manage payroll records, track your payments and pay interest, attract potential investors, maintain your operating budget and perhaps most important to most entrepreneurs is the financial data you need when calculating your company's taxes. The above mentioned things, the researcher had chosen topic ***“Factors affecting the building of accounting work in public sectors in Dong Nai province”*** as a paper. This study helps managers of PS who apply the research results for improving suitable policy on the building of the accounting work of public sectors (PS) in the future.

## LITERATURE REVIEW

### Concepts of public sectors (PS)

The public sector is the part of the economy concerned with providing various governmental services. The composition of the public sector varies by country, but in most countries the public sector includes such services as the military, police, infrastructure (public roads, bridges, tunnels, water supply, sewers, electrical grids, telecommunications, etc.), public transit, public education, along with health care and those working for the government itself, such as elected officials. The public sector might provide services that a non-payer cannot be excluded from (such as street lighting), services which benefit all of society rather than just the individual who uses the service. ***By David G. Carnevale (2002). Organizational Development in the Public Sector. Prentice Hall. ISBN.***

Businesses and organizations that are not part of the public sector are part of the private sector. The private sector is composed of the business sector, which is intended to earn a profit for the owners of the enterprise, and the voluntary sector, which includes charitable organizations. ***By David G. Carnevale (2002). Organizational Development in the Public Sector. Prentice Hall. ISBN.***

**Human resource management (HRM or HR)** is the management of human resources. It is designed to maximize employee performance in service of an employer's strategic objectives. HR is primarily concerned with the management of people within organizations, focusing on policies and on systems. HR departments are responsible for overseeing employee benefits design, employee recruitment, training and development, performance appraisal, and rewarding (e.g., managing pay and benefit systems). HR also concerns itself with organizational change and industrial relations, that is, the balancing of organizational practices with requirements arising from collective bargaining and from governmental laws. ***By Johnason, P. (2009). HRM in changing organizational contexts. In D. G. Collings & G. Wood (Eds.), Human resource management: A critical approach. London: Routledge.***

HR is a product of the human relations movement of the early 20th century, when researchers began documenting ways of creating business value through the strategic management of the

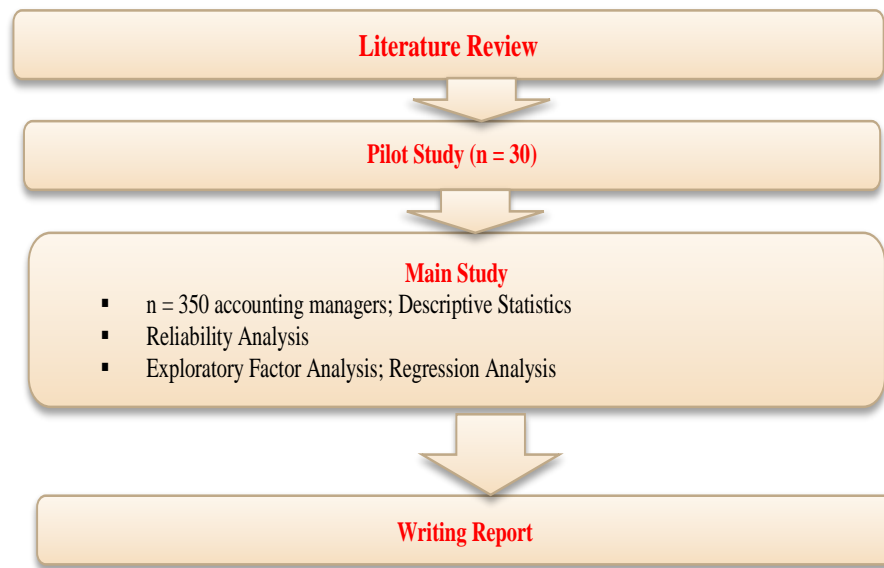
workforce. It was initially dominated by transactional work, such as payroll and benefits administration, but due to globalization, company consolidation, technological advances, and further research, HR as of 2015 focuses on strategic initiatives like mergers and acquisitions, talent management, succession planning, industrial and labor relations, and diversity and inclusion. *By Collings, D. G., & Wood, G. (2009). Human resource management: A critical approach. In D. G. Collings & G. Wood (Eds.), Human resource management: A critical approach. London: Routledge.*

Human Resources is a business field focused on maximizing employee productivity. Human Resources professionals manage the human capital of an organization and focus on implementing policies and processes. They can be specialists focusing in on recruiting, training, employee relations or benefits. Recruiting specialists are in charge of finding and hiring top talent. Training and development professionals ensure that employees are trained and have continuous development. This is done through training programs, performance evaluations and reward programs. Employee relations deals with concerns of employees when policies are broken, such as harassment or discrimination. Someone in benefits develops compensation structures, family leave programs, discounts and other benefits that employees can get. On the other side of the field are Human Resources Generalists or Business Partners. These human resources professionals could work in all areas or be labor relations representatives working with unionized employees. *By Klerck, G. (2009). "Industrial relations and human resource management". In D. G. Collings & G. Wood (Eds.), Human resource management: A critical approach (pp. 238-259). London: Routledge.*

**Facility management:** *Mudrak, T., Wagenberg, A.V. and Wubben, E. (2004)* showed that facility management is a profession that encompasses multiple disciplines to ensure functionality of the built environment by integrating people, place, process and technology. Besides, facility is tangible property (other than land or buildings) that is used in the operations of a business. Examples of equipment include devices, machines, tools, and vehicles...

## METHODS OF RESEARCH

In this study, the researcher should select one of these methods of collecting the data taking into consideration the nature of investigation, objective and scope of the inquiry, financial resources, available time and the desired degree of accuracy. Though the researcher should pay attention to all these factors but much depends upon the ability and experience of the researcher.



**Figure 1: Research process for accounting managers of public sectors in Dong Nai province**

The data can be collected by any one or more of the following ways:

- (i) By observation: This method implies the collection of information by way of investigator's own observation, without interviewing the respondents. The information obtained relates to what is currently happening and is not complicated by either the past behavior or future intentions or attitudes of respondents.

This method is no doubt an expensive method and the information provided by this method is also very limited. As such this method is not suitable in inquiries where large samples are concerned.

- (ii) Through personal interview: The investigator follows a rigid procedure and seeks answers to a set of pre-conceived questions through personal interviews. This method of collecting data is usually carried out in a structured way where output depends upon the ability of the interviewer to a large extent.

- (iii) Through telephone interviews: This method of collecting information involves contacting the respondents on telephone itself. This is not a very widely used method but it plays an important role in industrial surveys in developed regions, particularly, when the survey has to be accomplished in a very limited time.

- (iv) By mailing of questionnaires: The researcher and the respondents do come in contact with each other if this method of survey is adopted. Questionnaires are mailed to the respondents with a request to return after completing the same. It is the most extensively used method in various economic and business surveys.

After preliminary investigations, formal research is done by using quantitative methods questionnaire survey of 350 accounting managers of public sectors in Dong Nai province who related and answered nearly 13 questions. The reason tested measurement models, model and

test research hypotheses. Data collected were tested by the reliability index (excluding variables with correlation coefficients lower  $< 0.30$  and variable coefficient Cronbach's alpha  $< 0.60$ ), factor analysis explored (remove the variable low load factor  $< 0.50$ ). The hypothesis was tested through multiple regression analysis with linear Enter method. In its final form, the Likert Scale is a five point scale which is used to allow the individual to express how much they agree or disagree with a particular statement. Conventions: 1: Completely disagree, 2: Disagree, 3: Normal; 4: Agree; 5: completely agree. Finally, regression analysis is also used to understand which among the independent variables are related to the dependent variable, and to explore the forms of these relationships. In restricted circumstances, regression analysis can be used to infer causal relationships between the independent and dependent variables.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2$$

Y: the building of the accounting work of public sectors (PS) in Dong Nai province.

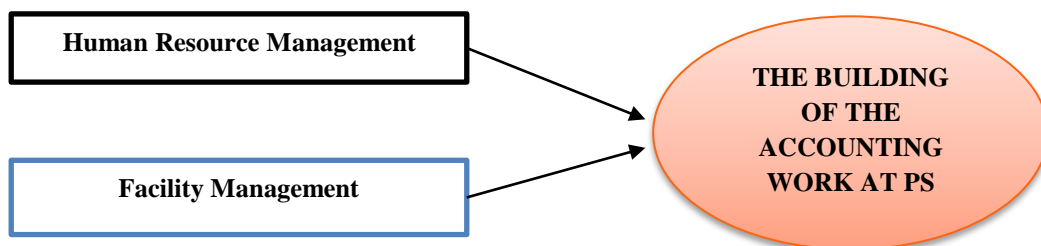
$\beta_0 - \beta_2$ : Regression coefficients.

$X_1 - X_2$ : factors affecting the building of the accounting work of public sectors (PS) in Dong Nai province. Independent variables are human resource management factor ( $X_1$ ) and facility management factor ( $X_2$ ).

Two factors have positive relation to the building of the accounting work of public sectors (PS) in Dong Nai province.

They can illustrate how the phenomena or variables relate to one. Another. A research model is developed from a critical evaluation of the literature. In other words, the researcher needs to examine factors the building of the accounting information system following:

There are factors that have positive relation to the building of the accounting work of public sectors (PS) in Dong Nai province



**Figure 2: Research model for two factors affecting the building of the accounting work of public sectors (PS) in Dong Nai province**

**RESEARCH RESULTS****Table 01: Cronbach's Alpha test for human resource management factor of the building of the accounting work of public sectors (PS) in Dong Nai province****Reliability Statistics**

Cronbach's Alpha	N of Items
.932	6

**Item Statistics**

Human resource management factor	Mean	Std. Deviation	N
HRM1: Reasonable organizational structure will help the accountants with good accounting work.	4.0149	.99089	336
HRM2: Employees participate in fostering and self-study to improve professional qualifications in accounting.	3.4643	1.08665	336
HRM3: Having appropriate policies to create a good environment to improve the professional level of accounting.	3.7351	1.28994	336
HRM4: Professional qualification and working capacity of each member are suitable for accounting work.	3.4732	1.31553	336
HRM5: Leaders pay attention and create conditions to develop a professional accounting team.	3.6696	1.27236	336
HRM6: Employees are dynamic, creative, and critical and have experience in accounting.	3.3690	1.33410	336

**Item-Total Statistics**

Code	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
HRM1	17.7113	30.373	.796	.922
HRM2	18.2619	30.606	.687	.932
HRM3	17.9911	26.534	.892	.906
HRM4	18.2530	26.667	.858	.911
HRM5	18.0565	27.791	.793	.920
HRM6	18.3571	27.186	.797	.920

(Source: The researcher's collecting data and SPSS)

Table 01 showed that there are 6 items and Cronbach's Alpha is 0.932, this is very high reliability statistics. Cronbach's alpha is the most common measure of human resource management consistency ("reliability"). Table 01 showed that all of variables surveyed Corrected Item-Total Correlation greater than 0.3 and Cronbach's Alpha if Item deleted greater than 0.6 and Cronbach's Alpha is very reliability. Such observations make it eligible for the survey variables after testing scale. This showed that data was suitable and reliability for researching.



**Table 02: Cronbach's Alpha test for facility management factor of the building of the accounting work of public sectors (PS) in Dong Nai province****Reliability Statistics**

Cronbach's Alpha	N of Items
.926	5

**Item Statistics**

Facility management factor	Mean	Std. Deviation	N
FM1: There are equipments as modern technical facilities for accounting work.	3.1339	.99397	336
FM2: The new accounting software is applied.	3.0298	.98603	336
FM3: Computer system is modern and suitable for accounting work.	3.2202	.96769	336
FM4: Every year, there is investment and upgrading of equipment related to accounting work.	3.0446	.94368	336
FM5: Legal system related to accounting is updated.	3.1488	.98732	336

**Item-Total Statistics**

Code	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
FM1	12.4435	12.098	.765	.917
FM2	12.5476	11.723	.841	.902
FM3	12.3571	11.794	.849	.901
FM4	12.5327	12.112	.818	.907
FM5	12.4286	12.162	.761	.918

(Source: The researcher's collecting data and SPSS)

Table 02 showed that there are 5 items and Cronbach's Alpha is 0.926; this is very high reliability statistics. All of variables surveyed Corrected Item-Total Correlation greater than 0.3 and Cronbach's Alpha if Item deleted greater than 0.6 and Cronbach's Alpha is very reliability. Such observations make it eligible for the survey variables after testing scale. This showed that data was suitable and reliability for researching. All of items are very high reliability.

**Table 03: KMO and Bartlett's Test for the building of the accounting work of public sectors (PS) in Dong Nai province****KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.500
Bartlett's Test of Sphericity	Approx. Chi-Square	3.606
	df	1
	Sig.	.058

**Total Variance Explained**

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.104	55.185	55.185	1.104	55.185	55.185
2	.896	44.815	100.000			

Extraction Method: Principal Component Analysis.

**Component Matrix<sup>a</sup>**

	Component
	1
GA2: Good facility management will have a positive impact on the building of accounting work in public sectors.	.743
GA1: Good human resource management will have a positive impact on the building of accounting work in public sectors.	.743

(Source: The researcher's collecting data and SPSS)

Table 03 showed that KMO and Bartlett's Test for one factor of the building of the accounting work of public sectors (PS) in Dong Nai province that KMO coefficient had:  $0.5 \leq \text{KMO} \leq 1$  (KMO: Kaiser-Meyer-Olkin). KMO is an index used to examine the appropriateness of factor analysis. KMO value is 0.5, significantly larger factor analysis is appropriate. KMO coefficient is 0.5 and the level of significance (Sig) is 0.000 by Extraction Sums of Squared. Besides, table 03 showed that the results showed the Exploratory Factor Analysis (EFA) is 55.185 percent. Y: the building of the accounting work of public sectors (PS) in Dong Nai province.

**Table 04: KMO and Bartlett's Test for two factors affecting the building of the accounting work of public sectors (PS) in Dong Nai province****KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.851
Bartlett's Test of Sphericity	Approx. Chi-Square	3241.9
	df	94
	Sig.	.000

**Total Variance Explained**

Com.	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.681	42.557	42.557	4.681	42.557	42.557	4.518	41.072	41.072
2	3.756	34.147	76.704	3.756	34.147	76.704	3.920	35.632	76.704



3	.510	4.636	81.340						
4	.480	4.368	85.708						
5	.440	3.995	89.703						
6	.289	2.631	92.335						
7	.262	2.383	94.717						
8	.206	1.872	96.589						
9	.152	1.379	97.968						
10	.127	1.158	99.126						
11	.096	.874	100.000						

Extraction Method: Principal Component Analysis.

**Rotated  
Component  
Matrix<sup>a</sup>**

Code	Component	
	X1	X2
HRM3	.926	
HRM4	.909	
HRM6	.865	
HRM1	.860	
HRM5	.859	
HRM2	.766	
FM3		.909
FM2		.900
FM4		.890
FM1		.847
FM5		.840

(Source: The researcher's collecting data and SPSS)

Table 04 showed that KMO and Bartlett's Test for two factors affecting the building of the accounting work of public sectors (PS) in Dong Nai province that KMO coefficient had:  $0.5 \leq \text{KMO} \leq 1$  (KMO: Kaiser-Meyer-Olkin). Independent variables are human resource management factor (X1) and facility management factor (X2).

**Table 05: Factors affecting the building of the accounting work of public sectors (PS) in Dong Nai province**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.949 <sup>a</sup>	.900	.899	.23423	1.821

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

**Bootstrap for Model Summary**

Model	Durbin-Watson	Bootstrap <sup>a</sup>			
		Bias	Std. Error	95% Confidence Interval	
				Lower	Upper
1	1.821	-.643	.149	.855	1.441

a. Unless otherwise noted, bootstrap results are based on 3000 bootstrap samples

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	164.397	2	82.199	1498.248	.000 <sup>b</sup>
	Residual	18.269	333	.055		
	Total	182.667	335			

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.071	.063		1.138	.256		
	X1	.486	.012	.694	39.878	.000	.993	1.007
	X2	.509	.015	.591	34.005	.000	.993	1.007

a. Dependent Variable: Y

#### Bootstrap for Coefficients

Model		B	Bootstrap <sup>a</sup>				
			Bias	Std. Error	Sig. (2- tailed)	95% Confidence Interval	
						Lower	Upper
1	(Constant)	.071	-2.835E-005	.061	.252	-.051	.194
	X1	.486	-3.923E-005	.012	.000	.463	.507
	X2	.509	6.175E-007	.014	.000	.481	.538

a. Unless otherwise noted, bootstrap results are based on 3000 bootstrap samples

(Source: The researcher's collecting data and SPSS)

Table 05 showed that all of the values t are high > 2 (smaller significance level 0.05) and statistically significant data to explain the variation of the building of the accounting work of public sectors (PS) in Dong Nai province, adjusted R Square is 0.899. Besides, the regression coefficient is positive. Moreover, the regression results showed the Durbin - Watson stat = 1.821 said no autocorrelation phenomena. Table 05 showed that there is the considering magnification coefficient variance VIF (Variance Inflation Factor). VIF is exaggerated coefficient variance, when VIF value exceeding 10.0 is shown signs of multicollinearity phenomenon. While table 05 results can assert no correlation between the independent variables in the equation. Meaning no multicollinearity phenomenon by VIF values less than 10. Bootstrap results are based on 3000 bootstrap samples; bias value is very small, around 0.00. Note:  $Y = 0.071 + 0.486X1 + 0.509X2$

Y: the building of the accounting work of public sectors (PS) in Dong Nai province. Human resource management factor (X1) and Facility management factor (X2).

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusions

This study results showed that there were 350 accounting managers of public sectors in Dong Nai province but 336 samples processed, they interviewed and answered about 13 questions. Data collected from November 2016 to June 2017 for accounting managers of public sectors in Dong Nai province. The study had been analyzed Cronbach's Alpha, KMO test, and the result of KMO analysis used for multiple regression analysis. In addition, the exploratory factor analysis (EFA) results showed that there were two factors, which included of factor following human resource management factor (X1) and facility management factor (X2) with significance level 5 percent. In addition, all of two components affecting the building of the accounting work of public sectors (PS) in Dong Nai province with significance level 5 percent. Objective requirements should soon raise the status and quality of accounting profession in Vietnam. Vietnam accounting profession must be a reliable instrument of financial and economic management, contributing to creating a healthy investment environment and successfully integrating into the country with the highest efficiency in the field of trade in services. Moreover, there are many things to do, both immediate and long term, including strategic and situational solutions, but focus on doing some of the following.

## RECOMMENDATIONS

### Recommendations for human resource management

Vietnam Government continues to perfect the legal regulations on finance, accounting profession, first and foremost legal regulations on state finance, independent audit, internal control and audit. Vietnam Government continues to review and supplement legal regulations on accounting, state audit, accounting practice and auditing practice to ensure a complete legal framework for accounting and auditing in the urban economy. The universities are suitable roles for Vietnam and selectively acquire international rules, practices and standards in accounting and auditing. Studying and adjusting the legal provisions on criteria, titles, functions and powers of accounting experts, notarized accountants, accountants with practicing certificates, auditors and auditors Have a practice certificate; avoid the confusion and misconduct as now.

### Recommendations for facility management

Vietnam universities continue have the innovation programs, contents, methods and improve training quality accounting profession at all levels, all levels; fostering chief accountants, auditors and accounting auditors. Vietnam universities continue actively engage and motivate members of the Federation of Accounting Association of ASEAN (AFA) to establish cooperative relationships in training, training, and certification and accreditation practice among member organizations. Vietnam universities continue early formation of the training and content training, accounting and auditing training courses for ASEAN countries. Besides, Public sectors continue improving the facility management, strengthening the management, control of practice ethics and the quality of practicing accounting and auditing. This is a new job but very necessary to improve the position and quality of careers.

**Recommendations for the next research:** The next research should survey more than 350 accounting managers of in other provinces. This helps the data that is more significant. The study topic is very big area. The next research should survey more than 13 the items in components at enterprises in other provinces. The PS has continuously launched professional initiatives, including initiatives on cooperation in training and vocational training, unified program, content of training, training, certification of practice and recognition of evidence.

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