Earnings Manipulation and Prior Period Adjustment on Tax Aggressiveness

Original Research, D1

Abdoli M., Abolghasemi M. and Panahi H.

ABSTRACT: The purpose of this research is to study the relationship and impact of the effective factors on Tax aggressiveness and tax diagnostic dereference in the companies.

Keywords: Earnings Manipulation, Prior Period Adjustments, Tax Aggressiveness

Presentation of a Model for Evaluation of Effective Factors on Developing of the Perceived Excellent Educational Ethics

Original Research, D2

Amini M., Shafipour Motlaq F. and Rahmani J.

ABSTRACT: The present study was intended to identify the relationship between triple factors (supervision, fair/equitable treatment with students, developing the perceived excellent educational ethics) as mediating variable among triple effective factors by developing the perceived excellent educational ethics.

Keywords: Students Supervision, Critique of Students, Equitable/Fair Treatment with Students, Developing the Perceived Excellent Educational Ethics.

The Investigation of the Structural Relationship between Perception of Class and Psychological Basic Needs of University Students and their Academic Engagement

Original Research, D3

Asadian MH., Kavosian J., Bagi A., Hashami K., Arabzadeh M. and Hoseinpour M.

The study presents a model to describe structural relations between three groups of variables based on theories. The model showed that the relationship between psychological basic needs and academic performance was significant (but low) and between psychological basic needs and academic performance was significant considerably.

**Keywords:** Psychology, Cognitive, Affective and Behavioral

**The Comparison of Two Methods of Maximum Likelihood (ML) and Diagonally Weighted Least Squares (DWLS) in Testing Construct Validity of Achievement Goals**

Original Research, D4

Baghdarnia M., Firozy Soreh R. and Gorji R.

ABSTRACT: The present essay was intended to compare between two methods of estimation, namely, Maximum Likelihood (ML) and Diagonally Weighted Least Square (DWLS), applied in structural equation modeling. It was concluded that ML method may not be appropriate for structural equation modeling because it adapts default estimation method (ML) so the results may be biased and this may lead to making the erroneous decisions.

Keywords: Estimation Methods, Maximum Likelihood, Diagonally Weighted Least Square (DWLS), Construct Validity, Achievement Goals

Identifying Intelligence Effective Factors in Gifted Education Students in Tehran

Original Research, D5

Bahmannia H., Khosravi A. and Khorshidi A.


ABSTRACT: This study aimed to identify intelligence effective factors in gifted education students in Tehran. To perform this study, 300 students were selected randomly from the students of a high school and after the necessary steps, the students were divided into two groups. The results showed that students in the second group obtained better performance in the assessment of intelligence, interpersonal intelligence, and nature oriented, spiritual, moral and emotional.

Keywords: Intelligence, Multiple Intelligences, Giftedness
The Relationship of Spiritual Intelligence with Mental Health and Organizational Commitment among Nurses in Mashhad Hospitals

Original Research, D6

Entesar Foumany GH. and Danshdost M.


ABSTRACT: With regard to the importance of the relationship between organizational commitment with spiritual intelligence and organizational commitment with mental health.

Keywords: Organizational Commitment, Spiritual Intelligence,
Reliability and Validity of the Balanced Scorecard in Iranian Organizations

Original Research, D7

Hashemian F., Abbaspour A., Piri Zamaneh M. and Taheri B.


ABSTRACT: In this study using the Balanced Scorecard in Iranian organizations, we try to examine the coefficient of 55-item test. The fit of data to the model of the test, as evaluated with the CFA, is another evidence for the construct validity (evaluation function) that is designed to measure.

Keywords: Balanced Scorecard, Reliability, Validity

A strategic Review the Impact of Intellectual Capital Components on Organizational Performance

Original Research, D8

Hashemnia SH., Naseri S. and Tabatabaei Mozdabadi SM.
The present study searches for determination of the relationship between Intellectual Capital (and its components) with Organizational Performance. The results indicate that Structural Capital (β=0.452, P<0.01) has the highest impact on Organizational Performance of Sepah Bank branches throughout Tehran Province.

**Keywords:** Intellectual Capital, Human Capital, Relational Capital

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**The Relationship among Educational Creativity and Educational Self-Actualization in Students**

**Original Research, D9**

Naghsh s., Foroughi Abari A. and ShafeiPour Motlaq F.

The present essay has studied on the relationship among students' educational creativity and their educational self-actualization. The study found that educational self-actualization is interpreted by variables of fluidity, elaboration, originality, and flexibility.

**Keywords:** Educational Creativity, Fluidity, Elaboration, Originality, Flexibility, Educational Self-Actualization
Analysis of the Mediating Effect of Academic Buoyancy on the Relationship between Family Communication Pattern and Academic Buoyancy

Original Research, D10

Reisy J., Dehghani M., Javanmard A., Shojaei M and Monfared Naeimian P.


ABSTRACT: The objective of this study was to analyze the mediating effect of academic buoyancy on the relationship between family communication pattern and academic buoyancy. The reasons for the implications are presented in this study.

Keywords: Aspects of Family Communication Pattern, Academic Buoyancy, General Self-Efficacy
Composing in Persian as a Second Language and English as a Foreign Language: A Study of Narrative Writing

Original Research, D11

Savaed SY.


**ABSTRACT:** Although numerous studies have been conducted to investigate second language composing processes; little research has ... English, whereas some of the students below the level had considerably more problems in composing in English and Persian.

**Keywords:** Second Language, Narrative Writing, Linguistics

The Review on the Relationship among Social Capital and Performance of Staff Employees

Original Research, D12
Shariatmadari M., RashidMohammadZadeh P. and Safaei T.


**ABSTRACT:** The current research is purposed to examining of the relationship among social capital and performance of staff employees in Islamic Azad University (CTB).

**Keywords:** Social Capital, Performance, Personnel, University

**pii:** S23224770 1400013-4

Study Effect of Employees Perceptions of Organizational Context on Their Attitudes toward Job

Original Research, D13

Sharifi SH., Namaghi M. and Masroor GH.


**ABSTRACT:** Aim of this research was study the effect of employees' perceptions of organizational context on their attitudes toward job.

**Keywords:** Employee Perceptions of Organizational Context
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are cited by the Shia and Sunni Commentators. This study examines the differences in understanding and interpretation of these verses by Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars’ ideas.

Keywords: Loan, Religion, Interest Free Loan, Charity