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 between the prior year's adjustments and tax aggressiveness and tax diagnostic dereference in the companies.

Keywords: Earnings Manipulation, Prior Period Adjustments

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 three factors (supervision, fair/equitable treatment, and critique of students) as effective factors in 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.

ABSTRACT:
The study presents a model to describe structural relations between three groups of variables based on theories. The model 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). The ML method may lead to erroneous results if the data are not normally distributed. The DWLS method 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.

ABSTRACT: This study aimed to identify intelligence effective factors in gifted students in Tehran. To perform this study, a questionnaire was prepared and distributed among gifted students in a private high school. The results showed that intelligence, interpersonal intelligence, and nature oriented, spiritual, moral and emotional factors are effective in the assessment of intelligence.

Keywords: Intelligence, Multiple Intelligences, Giftedness.


Identifying Intelligence Effective Factors in Gifted Education Students in Tehran

Original Research, D5

Bahmannia H., Khosravi A. and Khorshidi A.
The Relationship of Spiritual Intelligence with Mental Health and Organizational Commitment among Nurses in Mashhad Hospitals

Original Research, D6

EntesarFoumany GH. andDanshdost 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, Mental Health, Nurse
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 coefficient of 55-item ... factor structure 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.
ABSTRACT: The present study searches for determination of the relationship between Intellectual Capital (and its components) with Organizational Performance of Sepah Bank branches throughout Tehran Province. The result shows that Intellectual 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 (Customer) Capital, Structural Capital, Performance, Sepah Bank

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

ABSTRACT: The present essay has studied on the relationship among students' educational creativity and their educational self-actualization. The findings indicate 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

Keywords:

Aspects of Family Communication Pattern, Acad
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 been conducted to compare the processes of composing in Persian and English. The present study compared the composing processes of 20 undergraduate students at the high proficiency level with 20 undergraduate students at the low proficiency level in both languages. The data indicated that the high proficiency students had considerably more problems in composing in English and Persian. The low proficiency students had considerably more problems in composing in Persian than in 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
ABSTRACT: The current research is purposed to examining the relationship among social capital and performance of staff employees. The study was designed as a quantitative research and was conducted in Islamic Azad University. The sample was 285 employees from this university. The study used to examine the relationship among social capital and performance of staff employees of Islamic Azad University (CTB).

Keywords: Social Capital, Performance, Personnel, University

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

ABSTRACT: Aim of this research was study the effect of employees' perceptions of organizational context on their attitudes toward job. The study was designed as a quantitative research and was conducted in Islamic Azad University. The sample was 285 employees from this university. The study used to examine the relationship among social capital and performance of staff employees of Islamic Azad University (CTB).

Keywords: Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
The purpose of this study is to compare dimensions of emotional security among adolescents, considering various types of personality traits, motivational beliefs, and self-regulated learning strategies in general. There was a causal model for intrinsic goal orientation, self-efficacy, and task value.

The present study investigates the effectiveness of emotionally-focused couple therapy in resolution of marital conflicts between the couples visiting consultation centers in the city of Bandar Abbas. It is confirmed that the rate of social skills and educational achievement in grade-skipping students can be comparable with the older classmates in terms of social skills and educational achievement, which may justify this method.

The purpose of this research is to investigate the relationship between audit fees, auditor independence, and audit quality. The results show that audit fees change is significantly associated with the auditor independence and audit quality.

In this paper, in order to illustrate the difference between the Iran-Islamic and Western lifestyle, viewpoints of Islam and the West about the same principles can be realized. As, usually the opposite of these principles dominants a Western lifestyle.

This study aimed to investigate globalization, globalizing, and their effects on educational systems. Statistical analysis showed that comparative studies could identify weaknesses and opportunities and clarify the improvement process.

The sport tourism is the most important and most developed sector of the tourism industry. The first step for the development of this tourism industry is the development of sports tourism. Riding as a major sport attraction has a high potential for the development of sport tourism in Hormozgan Province.

The aim of the paper was to determine the causal model of personality traits, motivational beliefs, and self-regulated learning strategies in general. There was a causal model for intrinsic goal orientation, self-efficacy, and task value.

In this paper, in order to illustrate the Iran-Islamic and Western lifestyle, viewpoints of Islamic and Western lifestyle, different antecedents can be explained. Security and insecurity feeling among adolescents and also gender play an important role in this regard.

This study was aimed at investigating the psychosocial responses among infertile women and normal women. Infertility, self-image/self-esteem, guilt/blame, and sexuality problems were considered.

The sport tourism capabilities of the Hormozgan Province are studied. It has been concluded that natural attractions, sports tourism, and sports tourism capabilities have a high potential for the development of sport tourism in the Hormozgan Province.
A comparative study of the Shia and Sunni Commentators Citing Verses of Loan Rules

ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are cited in different ways by Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars’ ideas.

Keywords:
Loan, Religion, Interest Free Loan, Charity