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 Prior Period Adjustments. The research aims to explore the relationship between the prior year's adjustments and tax assertiveness 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 triple factors (supervision, fair/equitable treatment, critique of students) and their role as mediating variables among effective factors. It aimed to develop 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.

The present essay was intended to compare between two methods of estimation, namely, Maximum Likelihood (ML) and Diagonally Weighted Least Square (DWLS). This comparison was made to assess which method provided more accurate and reliable results. The study found that while ML is widely used due to its simplicity, DWLS is a more robust method that can handle complex data structures. However, the study also noted that DWLS 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

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**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 students in Tehran. To perform this study, a systematic approach was taken, focusing on identifying the multiple intelligences that contribute to giftedness. The study concluded that social intelligence, interpersonal intelligence, and nature oriented intelligence are the most effective factors in identifying gifted students in Tehran.

**Keywords:** Intelligence, Multiple Intelligences, Giftedness

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**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

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


ABSTRACT: In this study using the Balanced Score card in... 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

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 regression analysis results show that Intellectual Capital (β=0.452, P<0.01) has the highest impact on Organizational Performance of Sepah Bank branches.

Keywords: Intellectual Capital, Human Capital, Relational (Customer) Capital, Structural Capital, Performance, Sepah Bank

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. It is claimed 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

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, Academic Buoyancy
Composing in Persian as a Second Language and English as a Foreign Language: A Study of Narrative Writing

Original Research, D11

Savaedy 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., Rashid Mohammadm Zadeh P. and Safaei T.


ABSTRACT: The current research is purposed to examining the relationship among social capital and performance of staff employees. The findings indicate that relational dimension of social capital had significant impact on the performance of staff employees of 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 Mediated by Employees Point of View to the Organization Identity

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. The results indicate that the final model has been fitted properly.

Keywords: Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
Infertility has a strong and negative impact in several areas of the individual's life. The infertile women may lose self-image/self-esteem, guilt/blame, sexuality problems, and interpersonal relationship.

Globalization, Globalizing, Educational Systems, Sustainable Development

The present study was aimed at comparison the rate of social skills and educational achievement in grade-skipping students and their ordinary classmates. The results show that social skills and educational achievement may justify this method.

Conscientiousness, Openness, Agreeableness, Intrinsic Goal Orientation, Self-Efficacy

The purpose of this research is Investigation of 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.

Audit Fees, Discretionary Accruals, Audit Quality, Auditor Independence

Management Skills, Technical Skills, Human Skills, Cognitive Skills, Effectiveness

The purpose of this study is to compare dimensions of emotional security among adolescents, considering various types of family process and content. This study shows that experimental group adolescents can explain security and insecurity feeling among adolescents and also gender plays an important role in this regard.

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

One of the fundamental of philosophy is the concept of possibility. This concept is based on the theory of originality of its existence. To his opinion, need criterion to cause is possibility of poverty.

Avicenna and Mulla Sadra

This study aimed to investigate globalization, globalizing and their effects on educational systems. Statistical In this regard, comparative studies can identify weaknesses and opportunities and clarify the improvement process.

Psychosocial responses among infertile women and normal women

The purpose of this research is to study the relationship between principals' management skills and their effectiveness in Karaj 4th District Primary Schools. It is aimed to clarify the relationship between management skills of principals and their effectiveness in Karaj 4th District Primary Schools. Any increase in each technical, human and cognitive skill increases the effectiveness of organization.

The Sport Tourism Capabilities of the Hormozgan Province

It is aimed to clarify the relationship between management skills of principals and their effectiveness in Karaj 4th District Primary Schools. Any increase in each technical, human and cognitive skill increases the effectiveness of organization.

Comparison of the Iranians and Western People Lifestyles

The sport tourism is most important and most developed sector of tourism industry. The first step for development of this sector is to create natural attractions and major sport attractions. Riding as major sport attractions has a high potential for the development of the sport tourism in Hormozgan Province.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are analyzed in this research. As receiving loan without interest is prohibited in Quran, the views of these two groups on this point are also compared. In addition, the loan rules in Imam’s works are studied. The loan rules are compared from the viewpoint of Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars’ ideas.

Keywords: Loan, Religion, Interest Free Loan, Charity