Earnings Manipulation and Prior Period Adjustment on Tax Aggressiveness

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 the triple factors (supervision, fair/equitable treatment with students, and critique of students) as mediating variables among the 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

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 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 study found that ML adapts default estimation method 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 students in Tehran. To perform this study, the researchers used the entry examination of the students and fieldwork. The results showed that intelligence effective factors in gifted education students in Tehran are: interpersonal intelligence, nature oriented, spiritual, moral and emotional.
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 to the five main perspectives of the Balanced Scorecard. We conducted reliability tests and factor analysis to support the coefficients. The results of this study showed that the reliability of the Balanced Scorecard in Iranian organizations is acceptable. Moreover, the 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.

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.


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

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 General Self-Efficacy

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 role of general self-efficacy in mediating the relationship between family communication pattern and academic buoyancy. The study results indicated a significant mediating effect of general self-efficacy on this relationship. 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 focused on students composing in English and Persian. This study aimed to compare students' composing processes in English and Persian. The findings revealed that students at or above the level had similar levels of problems in composing in English and Persian, 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 ... while structural dimension had no significant impact on performance of staff employees of Islamic Azad University (CTB).

Keywords: Social Capital, Performance, Personnel, University

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Study Effect of Employees Perceptions of Organizational Context on Their Attitudes toward Job Mediated by Employees Point of View to the Organization Identity

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...
One of the fundamental concepts in philosophy is the concept of possibility. This concept is of great importance in Islamic and Western philosophy. Avicenna and Mulla Sadra based their theories on the concept of originality of existence. According to their opinion, the need for a criterion to cause possibility of existence is evident.

The present study investigates the effectiveness of emotionally-focused couple therapy in resolution of marital conflicts. The study was conducted on couples visiting consultation centers in the city of Bandar Abbas. The results confirmed the effectiveness of emotionally-focused couple therapy in resolving marital conflicts.

Globalization and its effects on educational systems have been widely discussed. The purpose of this study is to compare the dimensions of emotional security among adolescents, considering various types of family. It is aimed to clarify the relationship between management skills of principals and their effectiveness in primary schools. Any increase in each technical, human, and cognitive skill increases the effectiveness of the organization.

Infertility has a strong and negative impact in several areas of the individual's life. The infertile women may lose their self-image/self-esteem, experience guilt/blame, and face sexuality problems. Interpersonal relationships can be affected as well. It is aimed to clarify the relationship between management skills of principals and their effectiveness in Karaj 4th primary schools. Any increase in each technical, human, and cognitive skill increases the effectiveness of the organization.

Psychosocial responses among infertile women and normal women are compared in the study. Infertility has a strong and negative impact on the psychosocial responses of infertile women. The infertile women may lose their self-image/self-esteem, experience guilt/blame, and face sexuality problems. Interpersonal relationships can be affected as well. The study suggests the importance of providing support and resources to infertile women to mitigate the negative effects of infertility on their well-being.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are studied to be the basis for discussing Islamic rules in loan and to analyze the views of Imami scholars of the past and present in this respect. The study reviews the loan system in a comparative study of the Shia and Sunni Commentators Citing Verses of Loan Rules in Quran.

Keywords:
Loan, Religion, Interest Free Loan, Charity