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 triple factors (supervision, fair/equitable treatment with students, and developing the perceived excellent educational ethics) as mediating variables among three 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**

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**

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

*Original Research, D4*

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 concluded that these methods show similar results only if the sample size is large. However, in some cases, the ML method generates biased results, which can lead to incorrect conclusions.

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, a questionnaire was used to assess the intelligence of gifted students. The study found that the effective factors of intelligence in gifted students were 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 Likert scale. The reliability analysis using Cronbach's alpha coefficient was 0.74. Confirmatory factor analysis based on the results of the Kaiser-Meyer-Olkin sampling adequacy test (KMO = 0.69) and Bartlett's test (p-value < 0.001) confirms the factorial validity of the scale. The results of the structural equation model (SEM) with RMSEA of 0.055 and CFI of 0.97 indicate the goodness of fit of the model. Another evidence for the construct validity (evaluation function) is the designed to measure.

**Keywords:** Balanced Scorecard, Reliability, Validity

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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 regression analysis revealed 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 (Customer) Capital, Performance, Sepah Bank

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

Original Research, D9

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

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

Savaedy SY.


**ABSTRACT:** Although numerous studies have been conducted to investigate second language composing processes; little research has been conducted on the relationship between composing in English and Persian as a second language and as a foreign language. This study compared the composing processes of the advanced and below the level students who were composing in English and Persian. The results showed that students were more successful in composing 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
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 educational organizations, 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

Original Research, D13

Sharifi SH., Namaghi M. and Masroor GH.


ABSTRACT: Aim of this research was study the effect of employee perceptions of organizational context on their attitudes toward job. The results of the research showed that employee perceptions of organizational context significantly affect their attitudes toward job.

Keywords: Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
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 explained in Quran in three narrations and each of them is explained in Quran in three narrations and each of them is explained by Imam and Imam and Imam scholars. In this study, an attempt is made to compare the views of the Shia and Sunni scholars, with emphasis on the separation of religion and Imami scholars’ ideas.

Keywords: Loan, Religion, Interest Free Loan, Charity