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

Keywords: Earnings Manipulation, Prior Period Adjustments

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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.

The present study was intended to identify the relationship between triple factors (supervision, fair/equitable treatment with students, and critique of students) and their effect on 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 present 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). It is observed that the ML 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

Identifying Intelligence Effective Factors in Gifted Education Students in Tehran

Original Research, D5

Bахmannia 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 Multiple Intelligences Theory by Howard Gardner was used as a framework 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., Abbspour A., Piri Zamaneh M. and Taheri B.


ABSTRACT: In this study using the Balanced Score card in

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 of Sepah Bank branches throughout Tehran Province. The study reveals that Human 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

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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 conducted in Tehran province reveals that educational self-actualization is interpreted by variables of fluidity, elaboration, originality, and flexibility.
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, Ac...
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 been conducted regarding the narrative composing processes in English and Persian. The focus of this study was on second language composing processes, which were compared to those of the high school students composing in English and Persian. The participants were 32 upper secondary students. The students were divided into two groups: those above the level had fewer problems 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 Sataei T.


**ABSTRACT:** The current research is purposed to examining the relationship among social capital and performance of staff employees in Islamic Azad University (CTB). The research was done by using the survey method. In this research, social capital with 9 questions and performance with 3 questions were selected. There were 122 questionnaires that were filled by the staff employees in Islamic Azad University of Chabahar. The results showed that relational dimension had a positive and significant impact on the 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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Sharifi SH., Namaghi M. and Masroor GH.


**ABSTRACT:** The aim of this research was to study the effect of employees' perceptions of organizational context on their attitudes toward job mediated by employees' point of view to the organization identity. A model was fitted to the data and the fit indices were calculated. The results showed that employees' perceptions of organizational context had a significant impact on their attitudes toward job. The model was fitted properly with the acceptable range, which means that the final model had been fitted properly.

**Keywords:** Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity

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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.
Infertility has a strong and negative impact on several areas of the individual's life. The infertile women may lose self-image/self-esteem, experience guilt/blame, face sexuality problems, and struggle with interpersonal relationships.

The concept of possibility is fundamental in philosophy, particularly important in Islamic thought. Avicenna and Mulla Sadra based their theories on the originality of existence, positing a need for a criterion to cause possibility, such as poverty.

The purpose of this study is to compare the dimensions of emotional security among adolescents, considering various types of emotional security (the family process and content) and adolescents. The study aims to explore the role of personal factors, including motivational beliefs and personality traits, in self-regulated learning strategies. The study is expected to clarify the relationship between management skills of principals and their effectiveness in Karaj 4th District primary schools.

Globalization, Globalizing, Educational Systems

This study aimed to investigate the effects of globalization on educational systems, focusing on sustainable development. Comparing the educational systems can identify weaknesses and opportunities and clarify the improvement process.

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

In this paper, in order to illustrate the Islamic and Western lifestyle, viewpoints of Islam and the West about the opposite principles are discussed. As usual, the opposite of these principles dominates a Western lifestyle.

The present study investigates the effectiveness of emotionally-focused couple therapy in resolving marital conflicts among couples. The effectiveness of marital conflicts between couples who visited consultation centers in the city of Bandar Abbas is confirmed.

The purpose of this research is to investigate the relationship between audit fees, auditor independence, and audit quality in listed companies. The results show that audit fees change is significantly associated with auditor independence and audit quality.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan rules are being studied in the light of Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars’ ideas. 

Keywords:
Loan, Religion, Interest Free Loan, Charity