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 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.

The present study was intended to identify the relationship between triple factors (supervision, fair/equitable treatment, and critique of students) acting as mediating variables among triple 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.
**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

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**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 model adapts default estimation method (ML) so the results may be biased and this may lead to making 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, it was attempted to identify intelligence effective factors 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., Abbaspour 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.
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 study employed descriptive survey research design through a questionnaire. The study sample consisted of 225 bank employees from 9 branches of Sepah Bank. The results showed 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

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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.

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

Original Research, D11

Savaedy SY.


**ABSTRACT:** Although numerous studies have been conducted to investigate second language composing processes, little research has been conducted on the differences in composing integrated 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 the relationship among social capital and 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.

**Original Research, D13**

**ABSTRACT:**
Aim of this research was study the effect of employees' perceptions of organizational context on their attitudes toward job mediated by employees' point of view to the organization identity.

**Keywords:**
Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
Infertility, self-image/self-esteem, guilt/blame, sexuality problems, interpersonal relationship

Human, Iran-Islamic, Western lifestyle

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.

Infertility has a strong and negative impact in several areas of the individual's life. The infertile women may lose control on the psychosocial responses (self-image/self-esteem, guilt/blame, sexuality problems, and interpersonal relationship).

The present study investigates the effectiveness of emotionally-focused couple therapy in resolution of marital conflicts. The study of Resolution of Marital Conflicts between the Couples Who Visited the Consultation Centers in the city of Bandar Abbas is confirmed.

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

One of the fundamental of philosophy is the concept of possibility. This concept of the for its importance in Islamic and Western lifestyle, viewpoints of Islam and the West about the similar and opposite principles of these two lifestyles can be realized. As, usually the opposite of these principles dominants a Western lifestyle.

Globalization, Globalizing, Educational Systems, Sustainable Development

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

The present study was aimed at comparison the rate of social skills and educational achievement in grade-skipping students with the rate of social skills and educational achievement in normal students. The result shows that the rate of social skills and educational achievement in grade-skipping students be comparable with the older classmates in terms of social skills and educational achievement may justify this method.
A comparative study of the Shia and Sunni Commentators Citing Verses of Loan Rules

Mohammadi Z.


ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are the basis for studying loan rules today. This paper considers comparing the loan rules of the Shia and Sunni Commentators based on the Quran and the Hadith. The research shows that in the view of Islam, loan is a valid act that has social consequences. However, the Shia and the Sunni interpret this act in different ways. The present paper discusses the views of the Shia, the Sunni and Imami scholars' ideas on loan in the light of the Quran and the Hadith. The research not only helps in clarifying the loan rules of the Shia and the Sunni, but also helps in clarifying the separation of religion and the ideas of the Imami scholars.

Keywords:
Loan, Religion, Interest Free Loan, Charity