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... 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 with students, and critique of students) as mediating variables among 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 |

**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), to determine which method produces more reliable results in the assessment of intelligence. 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, 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 education students in Tehran. To perform this study, the researchers used questionnaires that measure intellectual intelligence, interpersonal intelligence, and nature oriented, spiritual, moral and emotional. The findings of the study indicated that the effective factors in the assessment of intelligence are intelligence, multiple intelligences, and 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 Zaman M. and Taheri B.


Abstract: In this study using the Balanced Scorecard 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 ... (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

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 ... 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 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 mediating effect of academic buoyancy on the relationship between family communication pattern and general self-efficacy. 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 directed at comparing the composing processes of students at different levels of proficiency in both English and Persian. The present study was aimed at comparing the composing processes of students at different levels of proficiency in English and Persian by means of a narrative writing task. The results revealed that the students in the upper level had considerably more 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 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

**pii:** S232247701400013-4

**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 employees' perceptions of organizational context on their attitudes toward job ...

**Keywords:** Employee Perceptions of Organizational Context
The aim of the paper was to determine the causal model of personality traits, motivational beliefs and self-regulated learning strategies in general. There was a causal model for intrinsic goal orientation, self-efficacy and task value.

The present study was aimed at comparing the rate of social skills and educational achievement in grade-skipping students. It was expected that the students who skipped grade be comparable with the older classmates in terms of social skills and educational achievement may justify this method.

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 organization.

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

In this paper, in order to illustrate the Iran-Islamic and Western lifestyle, viewpoints of Islam and the West about the same principles can be compared. As, usually the opposite of these principles dominants a Western lifestyle.
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 and hadith by Imami scholars and Sunni scholars. In this paper, the loan rules are reviewed in terms of loan interest and charity 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