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 and impact of the effective factors on Tax aggressiveness and the diagnostic measurement. This study examines 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.

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 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

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

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 results showed that ML 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, 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 a sample of 150 gifted students divided into three groups: students with average intelligence, students with low intelligence, and students with high intelligence. The results showed that the gifted students had higher levels of interpersonal intelligence and nature oriented, spiritual, moral, and emotional intelligence compared to the other two groups.

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

pii: S23224770 1400006-4

pii: S23224770 1400007-4
Reliability and Validity of the Balanced Scorecard in Iranian Organizations


ABSTRACT:
In this study using the Balanced Score card in Iranian organizations, we try to examine coefficient of 55-item... 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.
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 study searches for determination of the relationship between Intellectual Capital (and its components) with Organizational Performance of Sepah Bank branches throughout Tehran Province. The results indicate that Intellectual Capital has the greatest impact on Organizational Performance of Sepah Bank branches with a correlation coefficient of β=0.452, P<0.01. The factors that impact Intellectual Capital are Human Capital (β=0.426, P<0.01), Relational (Customer) Capital (β=0.434, P<0.01), Structural Capital (β=0.418, P<0.01) and Financial (Institutional) Capital (β=0.323, P<0.01).

Keywords:
Intellectual Capital, Human Capital, Relational (Customer) Capital, Structural Capital, Performance, Sepah Bank

The present essay has studied on the relationship among students' educational creativity and their educational self-actualization. The research was carried out on a sample of 300 students. The results indicate that educational self-actualization is interpreted by variables of fluidity, elaboration, originality, and flexibility. The relationship between educational self-actualization and educational creativity is significant at the level of 0.01.

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

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

Savaedy SY.


ABSTRACT: Although numerous studies have been conducted to investigate second language composing processes, little research has focused on the ongoing challenges students face when 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
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

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, Job Attitudes, Organizational Identity
The present study investigates the effectiveness of emotionally-focused couple therapy in resolution of marital conflicts between the couples visiting consultation centers in the city of Bandar Abbas is confirmed.

The present study was aimed at comparison the rate of social skills and educational achievement in grade-skipping students and their ordinary classmates. The results of the study showed that the rate of social skills and educational achievement may justify this method.

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

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.

Globalization, Globalizing, Educational Systems, Sustainable Development

The Study of the Relationship between Auditor Fee and Auditor Independence and Audit Quality in the Listed Companies

The Effectiveness of Emotionally-Focused Couple Therapy in Resolution of Marital Conflicts between the Couples Who Visited the Consultation Centers

Promoting Organizational Citizenship Behaviors in Organizations: A Reflection on Workplace Spirituality Approach

Comparison of the Dimensions of Emotional Security in Adolescents Based on Family Type Using the Family Process and Content Model

Study the Relationship between Principals' Management Skills and their Effectiveness in Karaj 4th District Primary Schools

Comparison of the Iranians and Western People Lifestyles on the Social Security, the Family Process and Content, Adolescents

The sport tourism capabilities of the Hormozgan Province

Psychosocial responses among infertile women and normal women

Globalization, Globalizing, and its Effects on Education

Self-Regulated Learning Strategies: The Role of Personal Factors (Motivational Beliefs and Personality)
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are mentioned in different parts of Quran. These verses have been interpreted and explained by Imami scholars of different schools of thought. In this study, modern meanings of loan and financial transactions are introduced and the ideas of Imami scholars, especially Mohammadi Z. are introduced. An attempt is made in this study to provide a comparative study of the Shia and Sunni Commentators Citing Verses of Loan Rules in Quran.

Keywords:
Loan, Religion, Interest Free Loan, Charity