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

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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.

<table>
<thead>
<tr>
<th>ABSTRACT:</th>
<th>The present study was intended to identify the...</th>
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<tr>
<td>Keywords:</td>
<td>Students Supervision, Critique of Students, Eq...</td>
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The present study was intended to identify the relationships among triple factors (supervision, fair/equitable treatment with students, developing the perceived excellent educational ethics) and to investigate their potential as mediating variables among these factors. The study aimed to provide insights into the effectiveness of educational practices and the development of ethical standards in the educational setting.

**Keywords:** Students Supervision, Critique of Students, Equitable/Fair Treatment with Students, Developing the Perceived Excellent Educational Ethics

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**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 presents a model to describe structural relations between three groups of variables based on theories. The model was developed to assess the effectiveness of psychological interventions and was applied to a sample of students. The results indicated that the relationship between psychological basic needs and academic performance was significant but low, while the relationship between psychological basic needs and psychological well-being 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), and to examine which one of these methods 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, 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 researcher used the self-completion intelligence test and the interpersonal intelligence test. Then, the researcher computed these tests and compared the results, and finally identified the intelligence effective factors in the gifted students. Finally, the researcher recommended the government and educators to consider all these intelligence factors in the assessment of intelligence, interpersonal intelligence, and 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 Score card in Iranian organizations, we try to examine the coefficient of the 55-item questionnaire. The coefficient of internal consistency of the questionnaire is 0.86. Exploratory and confirmatory factor analysis help us to examine the factor structure of the questionnaire. The results show that the questionnaire is a reliable and valid instrument that measures the construct of the Balanced Scorecard. This result is in agreement with the results of the similar studies in this area. The validity and reliability of the questionnaire are also tested in the 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.

**ABSTRACT:**
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 Capital, Performance, Sepah Bank

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**ABSTRACT:**
The present essay has studied on the relationship among students' educational creativity and their educational self-actualization. It is found that educational self-actualization is interpreted by variables of fluidity, elaboration, originality, and flexibility.

**Keywords:** Educational Creativity, Fluidity, Elaboration, Originality, Flexibility, Educational Self-actualization

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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.
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.


The objective of this study was to analyze the mediating effect of self-efficacy 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 done to compare the processes involved in producing narrative writing in Persian and English. This study explores the composing processes involved in producing narrative writing in both languages. It compares the attributes of the composing process in both languages and identifies how students surpassed or underperformed in respective languages. The study suggests that the students, in both languages, have equally good skills in composing narrative text, whereas some of the students below the level had considerably more problems in composing in English and Persian.

**Keywords:** Second Language, Narrative Writing, Linguistics

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**The Review on the Relationship among Social Capital and Performance of Staff Employees**

**Original Research, D12**

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**ABSTRACT:** The current research is purposed to examining the relationship among social capital and performance of staff employees of Islamic Azad University (CTB). While structural dimension had no significant impact on performance of staff employees, social capital had significant impact on performance of staff employees. Social capital, which is a social process, has a better impact on performance than structural dimension. Social capital is a combination of social capital face to face interaction and networks.

**Keywords:** Social Capital, Performance, Personnel, University

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**ABSTRACT:** Aim of this research was study the effect of employees’ perceptions of organizational context on their attitudes toward job. The research has used structural equation modeling method to model the relationship of employees’ perceptions of organizational context with job attitudes. The research has been conducted in the Public and Private Organizations. The research has used 230 people from different organizations of Iran. The research used likert 5 scale to measure the level of employees’ perceptions of organizational context and job attitudes.

The final model of the research has a good fit with the data. The fit of the model is better than acceptable level (GFI=0.90, AGFI=0.87, RMR=0.07, RMSEA=0.06). The result of the research showed that employee perceptions of organizational context have a significant effect on job attitudes in the acceptable range, it is accepted due to the significant reduction. Thus, the final model has been fitted properly.

**Keywords:** Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
The sport tourism is most important and most developed sector of tourism industry. The first step for development of this sector is the development of sport facilities and attractions. One of the main attractions in this type of tourism is riding as major sport attractions has a high potential for the development of the sport tourism in Hormozgan Province.

The purpose of this research is Investigation of The Relationship Between Audit Fees, Auditor Independence and Audit Quality in the Listed Companies. The results show that Audit Fees change is significantly associated with the Auditor Independence and Audit Quality.

The present study was aimed at comparison the rate of social skills and educational achievement in grade- skipping students in Karaj 4th primary schools and their age and grade-mates. The result of the comparison showed that the grade-skipping students have lower educational achievement than their age-mates. But, there is no significant difference in social skills between grade-skipping and their age-mates.

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, and sexuality problems. In this study, the psychosocial responses among infertile women and normal women were compared on the psychosocial responses (self-image/self-esteem, guilt/blame, sexuality problems, and interpersonal relationship).

In this paper, in order to illustrate the Iran-Islamic and Western lifestyle, viewpoints of Islam and the West about the differences between Iran-Islamic and Western lifestyles can be realized. 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 also studied in the view of Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars' ideas.

Keywords:
Loan, Religion, Interest Free Loan, Charity