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 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.

ABSTRACT: The present study was intended to identify the effective factors of students supervision, critique of students, and equitable/fair treatment with students as mediating variable 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 presents a model to describe structural relations between three groups of variables based on theories. The model invariance analysis 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). The ML estimation method 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 (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, the multiple intelligences test was used to measure each subject’s intelligence. The results showed that interpersonal intelligence, nature oriented, spiritual, moral and emotional are the intelligence effective factors in gifted education students in Tehran.

Keywords: Intelligence, Multiple Intelligences, Giftedness
The Relationship of Spiritual Intelligence with Mental Health and Organizational Commitment among Nurses in Mashhad Hospitals

Original Research, D6

EntesarFoumany 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, Mental Health, Nurse
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 Scorecard in Iranian organizations, we try to examine coefficient of 55-item measurement instrument. The results showed that there is a significant relationship between the factors and this study is another evidence for the construct validity (evaluation function) that is designed to measure.

Keywords: Balanced Scorecard, Reliability, Validity

pii: S23224770 1400008-4

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 (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 Shafei Pour Motlaq F.


ABSTRACT:
The present essay has studied on the relationship among students' educational creativity and their educational ... 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 Academic Buoyancy

Original Research, D10

Reisy J., Dehghani M., Javanmard A., Shojaei M and Monfared Naemian P.


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

Savaed SY.


ABSTRACT: Although numerous studies have been conducted to investigate second language composing processes; little research has been done on how students at different proficiency levels of Persian and English handle the composing process. This study compares the composing processes of students who are native speakers of Persian and English with the composing process of students who have learned Persian as a second language and English as a foreign language. The results show that the native Persian students had less 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 of Islamic Azad University (CTB).

Keywords: Social Capital, Performance, Personnel, University

pii: S23224770 1400013-4

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, Job Attitudes, Organizational Identity

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
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 human life and its phases can explain security and insecurity feeling among adolescents and also gender plays an important role in this regard.

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.
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 ... viewpoint of Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars’ ideas.

Keywords:
Loan, Religion, Interest Free Loan, Charity