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 the relationship between the prior year's adjustments and tax assertiveness and tax diagnostic dereference in the companies.

Keywords: Earnings Manipulation, Prior Period Adjustments, Tax Aggressiveness

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 with students, critique of students) and their impact on educational ethics. The study aimed to determine the role of these factors as mediating variables 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.

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

**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.

ABSTRACT: The present essay was intended to compare between two methods of estimation, namely, Maximum Likelihood (ML) and Diagonally Weighted Least Square (DWLS). The study found that the DWLS method may produce biased results, which could lead to erroneous conclusions.

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 for gifted students in Tehran. The results indicated that interpersonal intelligence and nature-oriented intelligence were significant factors in the assessment of intelligence.

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 Scorecard in Iranian organizations, we try to examine coefficient of variation for each item of the Balanced Scorecard. The result indicates that the coefficient of variation for each item is less than 0.2, which is considered to be within acceptable limits. This demonstrates the reliability of the Balanced Scorecard in the context of Iranian organizations.

**Keywords:** Balanced Scorecard, Reliability, Validity

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**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 Organizational Performance. The regression analysis shows that Structural 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

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 among students' educational creativity and their educational self-actualization. The study reveals 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 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

Savaedy SY.


ABSTRACT: Although numerous studies have been conducted to investigate second language composing processes; little research has been done in comparing the composing processes of students writing in their native language (Persian) as compared to their second or foreign language (English). The present study was conducted to compare the composing processes of Group A (students below the level) and Group B (students above the level) in composing in English and Persian. Results indicated that the students above the level had less 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
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.

**Study Effect of Employees Perceptions of Organizational Context on Their Attitudes toward Job**

**Original Research, D13**

**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
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 present study was aimed at comparing the rate of social skills and educational achievement in grade-skipping students with those of older classmates. The results showed that the students who skipped grades may have comparable social skills and educational achievement to the older classmates, but this method may not justify the skipping if the students are expected to be comparable with the older classmates in terms of social skills and educational achievement.

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.

One of the fundamental concepts in philosophy is the concept of possibility. This concept is significant in Islamic and Western lifestyle, viewpoints, and actions.

The sport tourism is one of the most important and developed sectors of the tourism industry. The first step for the development of this sector is to identify the most important factors affecting it. Riding as major sport attractions has a high potential for the development of sport tourism in Hormozgan Province.

The purpose of this study was to compare the dimensions of emotional security among adolescents, considering various types of family type. The study found that gender plays an important role in this regard.

The present study investigated the effectiveness of emotionally-focused couple therapy in resolving marital conflicts. The results showed that the effectiveness of marital conflicts between the couples visiting consultation centers in the city of Bandar Abbas is confirmed.

It is aimed to clarify the relationship between management skills of principals and their effectiveness in Karaj 4th District primary schools. Any increase in each technical, human, and cognitive skill increases the effectiveness of the organization.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan and interest are widely discussed in the conventional and Shia Islamic interpreters. Therefore, the present study is focused on the comparison of the idea of loan and its rule-based in Quran and Sunna 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