**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 diagnostic model reference in the companies.

Keywords: Earnings Manipulation, Prior Period Adjustments

pii: S23224770 1400002-4

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 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 shows that the relationship between academic performance and psychological basic needs 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.

The present essay was intended to compare between two methods of estimation, namely, Maximum Likelihood (ML) and Diagonally Weighted Least Square (DWLS). The estimation process is essential in assessing the data, and it is crucial to identify the appropriate method for the data at hand. However, if the results may be biased, it may lead to making erroneous decisions. Therefore, it is essential to choose the right estimation method to ensure accurate results.

**Keywords:** Estimation Methods, Maximum Likelihood, Diagonally Weighted Least Square (DWLS), Construct Validity, Achievement Goals

**ABSTRACT:**

Identifying Intelligence Effective Factors in Gifted Education Students in Tehran

Original Research, D5

Bahmannia H., Khosravi A. and Khorshidi A.


This study aimed to identify intelligence effective factors in gifted students in Tehran. To perform this study, we used the Multiple Intelligences Theory. The study concluded that the effective factors in the assessment of intelligence include interpersonal intelligence, and nature oriented, spiritual, moral and emotional.

**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

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 scale and analyze the validity and reliability of the questionnaire. It was found that the coefficient of reliability is equal to 0.87 and the questionnaire has high validity. Factor analysis and Cronbach's alpha coefficient are the methods used in the research. The obtained 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 present study searches for determination of the relationship between Intellectual Capital (and its components) with Organizational Performance. The study found that Relational 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 Capital, Structural Capital, Performance, Sepah Bank

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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.

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The present essay has studied on the relationship among students' educational creativity and their educational self-actualization. The study 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
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

Original Research, D11

Savaedy SY.


ABSTRACT: Although numerous studies have been conducted to investigate second language composing processes, little research has focused on the comparative analysis of composing in Persian as a second language and English as a foreign language, 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 of Islamic Azad University (CTB).

Keywords: Social Capital, Performance, Personnel, University

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
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.

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. 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, viewpoint of human in an Islamic and Western lifestyle, viewpoints of Islam and the West about the human, viewpoint of human in an Islamic and Western lifestyle.

Globalization, Globalizing and its Effects on Education, Globalization, Globalizing, Educational Systems, Sustainable Development, The purpose of this research is Investigation of The Relationship Between Audit Fees, Auditor Independence and Audit Quality. The results show that Audit Fees change is significantly associated with the Auditor Independence and Audit Quality.

The purpose of this study is to compare dimensions of emotional security among adolescents, considering various types of emotional security, the family process and content, adolescents and emotional security, the family process and content, adolescents and emotional security, the family process and content.

In this paper, in order to illustrate the Iran-Islamic and Western lifestyle, viewpoints of Islam and the West about the human, viewpoint of human in an Islamic and Western lifestyle, viewpoints of Islam and the West about the human, viewpoint of human in an Islamic and Western lifestyle.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are considered in different discussions and different viewpoints in Islamic interpreters and scholars. The loan rules are developed from Quranic verses and narrations. This research presents a comparative study of the Shia and Sunni Commentators Citing Verses of Loan Rules, especially from a viewpoint of Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars’ ideas.

Keywords:
Loan, Religion, Interest Free Loan, Charity