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 between the prior year's adjustments and tax aggressiveness 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, students' critique) 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 revealed that the relationship between psychological basic needs and academic performance was significant (but low) and between psychological basic needs and learning motivation 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). ML method, which is a more general and flexible method, led to more accurate estimation results. On the other hand, the estimation results of the DWLS approach showed bias. Therefore, the results of the ML method are more reliable in the context of estimating the parameters of the model. Moreover, since the model is a specified estimation approach, the DWLS method 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 (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 intelligence effective factors were determined by a panel of experts. The results showed that interpersonal intelligence, and nature oriented, spiritual, moral and emotional were the most effective factors in the assessment of intelligence. Therefore, these factors should be considered in the identification of gifted students 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, 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 the coefficient of 55-item questionnaire. The results of exploratory factor analysis showed that the internal consistency of the items was 0.987, the item reliability was 0.998, and the Cronbach's alpha coefficient was 0.996. The factor structure was obtained by using Principal Component Analysis (PCA) with varimax rotation. The results showed that the 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 of Sepah Bank branches throughout Tehran Province. The analysis reveals that Structural Capital (β=0.452, P<0.01) has the highest impact on Organizational Performance of Sepah Bank branches.

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

---

**The Relationship among Educational Creativity and Educational Self-Actualization in Students**

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

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

---

Naghsh s., Foroughi Aba A. and Shafei Pour Motlaq F.

---

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

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

Savaedy SY.


ABSTRACT: Although numerous studies have been conducted to investigate second language composing processes, little research has been conducted on the differences in composing between Persian and 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 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). While structural dimension had no significant impact on performance of staff employees, relational dimension had a significant impact on their performance. Furthermore, the results showed that both dimensions had a significant impact on performance of staff employees.

Keywords: Social Capital, Performance, Personnel, University

pii: S23224770 1400013-4

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

Original Research, D13

Sharifi SH., Namaghi M. and Masroor GH.


ABSTRACT: The purpose of this study was to examine the effect of employees' perceptions of organizational context on their attitudes toward job. The results showed that employees' perceptions of organizational context have a significant effect on their attitudes toward job.

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 effective management of natural attractions. Riding, kayaking, surfing, and rock climbing as major sport attractions have a high potential for the development of the sport tourism in Hormozgan Province.

This study aimed to investigate globalization, globalizing and their effects on educational systems. Statistical studies can identify weaknesses and opportunities and clarify the improvement process.

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, Iranian-Islamic, and Western lifestyle can be realized. As, usually the opposite of these principles dominants a Western lifestyle.

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. It is aimed to clarify the relationship between management skills of principals and their effectiveness in Karaj 4th primary schools. Any increase in each technical, human and cognitive skill increases the effectiveness of organization.

Globalization, Globalizing, Educational Systems, Sustainable Development

The purpose of this study is to compare dimensions of emotional security among adolescents, considering various types of family problems. It can explain security and insecurity feeling among adolescents and also gender plays an important role in this regard.

The present study was aimed at comparison the rate of social skills and educational achievement in grade- skipping students and their ordinary classmates. Any increase in each social skill and achievement in educational goals may justify this method.

Psychosocial responses among infertile women and normal women 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 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.

Couple Therapy, Emotionally Focused Couple Therapy, Marital Conflict, Infertility, Self-image/self-esteem, Guilt/blame, Sexuality Problems, Interpersonal Relationship

The present study was aimed at comparison the rate of social skills and educational achievement in grade- skipping students and their ordinary classmates. Any increase in each social skill and achievement in educational goals may justify this method.

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

Different antecedents have been identified for organizational citizenship behavior in the literature including job satisfaction, organizational commitment, and the work environment. This research is a reflection on workplace spirituality in improving organizational citizenship behaviors.

workplace spirituality, organizational citizenship behaviors, structural equation modeling

The sport tourism is most important and most developed sector of tourism industry. The first step for development of this sector is the effective management of natural attractions. Riding, kayaking, surfing, and rock climbing as major sport attractions have a high potential for the development of the sport tourism in Hormozgan Province.
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 interpreted and responded by the religious scholars in different views. In this study, the views of the Shia and Sunni scholars about loan rules are summarized and compared. The purpose of this study is an analysis of loan rules in the light of Quran and precious verses and the commentaries of the Imami and Sunni scholars. The research was carried out on the bases of research methodology and the methods of the study were the research and study of the religious scholars' viewpoints and their commentaries. The findings revealed in Quran and the颜的 Precious verses, the view of the concrete scholars has been divided in two views, one of which is the view of the Shia scholars and the other view is the view of the Sunni scholars. Furthermore, the research shows that in Quran and the Precious verses, the word of "interest" is not explicitly described, and the loan is defined in the light of the social needs of the time. The research also revealed the existence of the loan and the roles of the religious scholars in determining the loan rules in the society.

Keywords:
Loan, Religion, Interest Free Loan, Charity