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 Period Adjustments and Tax Aggressiveness. The research aims to evaluate the impact of effective factors on developing the Perceived Excellent Educational Ethics. The study contributes to a better understanding of the relationship between the prior year's adjustments and tax aggressiveness and tax diagnostic dereference in the companies.

Keywords: Earnings Manipulation, Prior Period Adjustments

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, and students' critique) as mediating variable among the triple effective factors by developing the perceived excellent educational ethics.

**Keywords:**
Students Supervision, Critique of Students, Equitable/Fair Treatment, 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 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 study found that ML 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.


This study aimed to identify intelligence effective factors in gifted students in Tehran. The study found that intelligence effective factors include interpersonal intelligence, and nature oriented, spiritual, moral and emotional aspects.

**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 of spiritual intelligence with mental health and organizational commitment among nurses in Mashhad hospitals, the present study was conducted with the aim of investigating the relationship of spiritual intelligence with mental health and organizational commitment among nurses. The method of the research was descriptive-correlational. The data were gathered with the help of the organizational commitment questionnaire (OCQ-G) and the spiritual intelligence questionnaire (SQ). The statistical population of the study was 500 nurses working in Mashhad hospitals. The sample included 150 nurses, selected through random sampling. The data were analyzed using the covariance analysis. The finding of the study showed that there was a significant positive 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 determination and Cronbach’s alpha as indicators for reliability. The results suggest that the reliability of the items is high enough. In addition, the exploratory factor analysis and confirmatory factor analysis as 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 Organizational Performance of Sepah Bank branches throughout Tehran Province. The regression model (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.

ABSTRACT: 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 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

Savaedy SY.


Abstract:
Although numerous studies have been conducted to investigate second language composing processes, little research has been conducted on how students at different levels of proficiency in the second language, in this study Persian, approach narrative writing. The purpose of this study is to compare second language composing processes of students with high and low levels of proficiency in Persian with those who are native speakers of 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
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 in the Islamic Azad University (CTB) while structural dimension had no significant impact on performance of staff employees of Islamic Azad University (CTB).

Keywords: Social Capital, Performance, Personnel, University

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 mediated by employees point of view to the organization identity.

Keywords: Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
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.

The purpose of this research is to investigate the relationship between audit fees, auditor independence, and audit quality. The results show that audit fees change is significantly associated with auditor independence and audit quality.

In this regard, comparative studies can identify weaknesses and opportunities and clarify the improvement process.

The sport tourism is the most important and developed sector of the tourism industry. The first step for the development of this sector is to identify and develop natural attractions as major sport attractions. Riding as a sport attraction has high potential for the development of sport tourism in Hormozgan Province.

The present study was aimed at comparing the rate of social skills and educational achievement in grade-skipping students and their ordinary classmates. It was hypothesized that students who skipped grades may be comparable with their older classmates in terms of social skills and educational achievement, despite any identified differences.

The purpose of this study is to compare the dimensions of emotional security among adolescents, considering various types of family types. The family process and content model can explain security and insecurity among adolescents, and gender plays an important role in this regard.

In this paper, in order to illustrate the differences between the Iranian and Western lifestyle, the viewpoints of Islam and the West about the same principles can be realized. Usually, the opposite of these principles dominates a Western lifestyle.

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.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are discussed in this study, which reveals different viewpoints of Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars' ideas.

Keywords: Loan, Religion, Interest Free Loan, Charity