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... relationship between the prior year’s adjustments and tax assertiveness 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 triple factors (supervision, fair/equitable treatment with students, and critique) as mediating variables among effective factors leading to developing the perceived excellent educational ethics.

**Keywords:** Students Supervision, Critique of Students, Equitable/Fair Treatment with Students, Developing the Perceived Excellent Educational Ethics

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**pii:** S23224770 1400003-4

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.

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 indicates that adopting ML without consideration for the model's fit may result in biased estimation and lead to incorrect decisions. The research was conducted on a sample of 300 students, and the findings suggest that ML is the preferred method in this context.

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 in gifted students in Tehran. The research was conducted on a sample of 300 students, and the results indicated that interpersonal intelligence, nature oriented, spiritual, moral and emotional are effective factors in the assessment of intelligence. The study suggests that these factors should be considered in the evaluation of gifted students.

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 attempt to examine the coefficient of a 55-item scale. Exploratory factor analysis is used to confirm the factor structure of the instrument. The results show that the structure of the scale is consistent with the design. This is an evidence for the reliable and valid factors of the scale. The results also indicate 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.
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. Statistical results revealed 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

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 results indicated 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

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

Original Research, D11

Savaedy SY.


ABSTRACT:
Although numerous studies have been conducted to investigate second language composing processes; little research has examined the kinds of problems that students experience when composing narratives in two languages. This research investigated the composing processes of 22 Iranian students, who ranged from the high to the low proficiency level, who were enrolled in a writing course in English. Ten of these students, who were above the level of their peers in English, were also given a chance to compose narratives in Persian. The findings of this study indicate that students who were proficient in English had no significant 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., Rashid Mohammad Zadeh 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). Structural dimension had significant impact on performance of staff employees, while structural dimension had no significant impact on performance of staff employees of Islamic Azad University (CTB).

Keywords: Social Capital, Performance, Personnel, University

pii: S23224770 1400013-4

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

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
The present study investigates the effectiveness of emotionally-focused couple therapy in resolution of marital conflicts. The confirmatory factor analysis of the marital conflicts between the couples visiting consultation centers in the city of Bandar Abbas is confirmed.

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

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 rules are widely cited by Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars’ ideas.

Keywords: Loan, Religion, Interest Free Loan, Charity