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.

The present study was intended to identify the relationship between triple factors (supervision, fair/equitable treatment with students, and critique of students) and their impact on the developing of perceived educational ethics. The study utilized a survey method with a sample of university students. The results indicated that supervision and fair/equitable treatment act as mediating variables among the effective factors. The study suggests the development of perceived educational ethics as a crucial component in educational environments.

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

“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 of 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

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 results of the study showed that ML method was more efficient than DWLS method, as it provided unbiased and consistent estimates. However, 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, 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 education students in Tehran. To perform this study, a questionnaire was designed to assess intelligence, 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

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 the coefficient of 55-item of the Balanced Scorecard. 

**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.**
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 relationship among students' educational creativity and educational self-actualization has been studied. The present essay has studied on the relationship among educational creativity and educational self-actualization in students.
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,Academic Buoyancy
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 in Persian. Although the development of Persian as a second language is not well established, a study of the composing process in English and Persian was conducted. The study involved 26 students; 12 of whom were native Persian speakers and 14 of whom were native English speakers. While the majority of the students above the baseline in both English and Persian. However, some students below the baseline 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 Mohammadzadeh 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). The research was applied in the University. The data was collected using a self-developed scale. The sample of the study was 172 people. The finding, by the help of structural equation modeling, it was concluded that cultural dimension of social capital had positive effect on performance of staff employees of 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

**pii:** S23224770 1400013-4

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Sharifi SH., Namaghi M. and Masroor GH.

*Original Research, D13*

Study Effect of Employees Perceptions of Organizational Context on Their Attitudes toward Job Mediated by Employees Point of View to the Organization Identity

**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. To do this, a research model was used and SmartPLS software was used to analyze the data. The results showed that the mediating role of employees' perception of organizational context on employees' job attitudes was significant and in the acceptable range, it is accepted due to the significant reduction. Thus, the final model has been fitted properly.

**Keywords:** Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
This study aimed to investigate globalization, globalizing and their effects on educational systems. Statistical analyses show that globalization is significantly associated with educational attainment. In this regard, comparative 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, viewpoint, and criterion to cause is possibility of poverty based on the theory of originality of its existence. To his opinion, need criterion to cause is possibility of poverty. Human, Iran-Islamic, Western lifestyle.

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.

Infertility, self-image/self-esteem, guilt/blame, sexuality problems, interpersonal relationship

The sport tourism is most important and most developed sector of tourism industry. The first step for development of this tourism industry is to identify the sport tourism potential areas. Based on this approach, riding as major sport attractions has a high potential for the development of the sport tourism in Hormozgan Province.

onscientiousness, Openness, Agreeableness, Intrinsic Goal Orientation, Self-Efficacy

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

Management Skills, Technical Skills, Human Skills, Cognitive Skills, Effectiveness

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.

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.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are addressed by Shia and Sunni Commentators. This paper aims to provide an overview of Quranic loan rules applied in Qur'an, Hadith, and Tafseer. This research is conducted comparing verses of loan rules in 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