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, and students critique) and the development of perceived excellent educational ethics. The study aimed to clarify the act 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

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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 tested the relationship between academic achievement goals and psychological basic needs. The comparison of two methods of Maximum Likelihood (ML) and Diagonally Weighted Least Squares (DWLS) in testing construct validity of achievement goals was significant (but low) and between psychological basic needs and academic performance was significant considerably.

Keywords: Psychology, Cognitive, Affective and Behavioral
ABSTRACT: The present essay was intended to compare between two methods of estimation, namely, Maximum Likelihood (ML) and Diagonally Weighted Least Square (DWLS) and to show that there is no statistically significant difference between these two methods. However, the results revealed 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

Bahnmannia H., Khosravi A. and Khorshidi A.


ABSTRACT: This study aimed to identify intelligence effective factors in gifted students in Tehran. To perform this study, 125 students of gifted education were selected by a random sampling method. The researcher used a questionnaire which was designed to include items that rate intelligence effective factors such as interpersonal intelligence, multiple intelligences, nature oriented, spiritual, moral and emotional. Internal consistency reliability of the questionnaire was performed by calculating Cronbach's alpha coefficient which was equal to 0.73. The results showed that interpersonal intelligence, multiple intelligences, nature oriented, spiritual, moral and emotional are effective factors in the assessment of intelligence.
The Relationship of Spiritual Intelligence with Mental Health and Organizational Commitment among Nurses in Mashhad Hospitals

Original Research, D6

EntesarFoumany 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 coefficient of 55-item measurement. The result shows that coefficient of 0.91 is an evidence for the reliability (evaluation function) that is designed to measure. 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 study found that Human 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 (Customer) Capital, Structural Capital, Performance, Sepah Bank

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

Original Research, D9

Naghsh s., Foroughi Abadi A. and ShafeiPour Motlaq F.

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

**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 been done to compare the composing processes of students who have passed the threshold of acquiring second-language (Persian) and those who have not yet reached this threshold. The study aimed to investigate whether students in the lower level had more problems in composing in English and Persian. The findings of the study indicated that the students who had already passed the threshold of their second language (Persian) had considerably less problems in writing 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., RashidMohammadZadeh P. and Saataei T.


ABSTRACT: The current research is purposed to examining of the relationship among social capital and performance of staff employees of Islamic Azad University (CTB).

Keywords: Social Capital, Performance, Personnel, University

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Study Effect of Employees Perceptions of Organizational Context on Their Attitudes toward Job Mediated by Employee 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 employee point of view to the organization identity.

Keywords: Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
One of the fundamental of philosophy is the concept of possibility. This concept of the for its importance in Islamic and Western lifestyle, viewpoint.

The sport tourism is most important and most developed sector of tourism industry. The first step for development of this sport tourism based on the theory of originality of its existence. To his opinion, need criterion to cause is possibility of poverty.

Globalization, Globalizing and its Effects on Education

Psychosocial responses among infertile women and normal women

Comparison of the Dimensions of Emotional Security in Adolescents Based on Family Type Using the Family Process and Content Model

The Effectiveness of Emotionally-Focused Couple Therapy in Resolution of Marital Conflicts between the Couples Who Visited the Consultation Centers

The Purpose of this research is Investigation of The Relationship Between Audit Fees, Auditor Independence and Audit Quality in the Listed Companies.

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

One of the fundamental of philosophy is the concept of possibility. This concept of the for its importance in Islamic and Western lifestyle, viewpoint.
ABSTRACT: Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are considered for comparison with the ideas of Shia and Sunni scholars. The rule of loan is a duty of Allah in Quran and narrations and is mentioned as a need of the people. Therefore, the institutions of Imam are the benefactors of this need. They have provided loan in Islamic society and have considered it as a duty. In this paper, the verses related to loan are cited and compared with the ideas of Shia and Sunni scholars and the results of Shia scholars is on providing loan on 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