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| pii: | S23224770 | 1400001-4 |

**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 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 relationship between three factors (supervision, fair/equitable treatment with students, and critique of students) as mediating variables among three 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 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). It was found that the estimation of the same model using ML may lead to the erroneous results because 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, 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 researcher used a combination of documentation and interviews. The results showed that in the assessment of intelligence, interpersonal intelligence, and nature oriented, spiritual, moral and emotional factors are effective.
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 Score card in

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. The multiple regression analysis results show 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 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. It is 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

Naghsh s., Foroughi Abari A. and ShafeiPour Motlaq F.
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, Ac
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 to examine how students at different proficiency levels perform in both Persian and English. This study examines the writing process at different levels of proficiency. The results show that some of the students at upper levels had considerable 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., RashidMohammadZadeh P. and Safaei T.


ABSTRACT: The current research is purposed to examining the relationship among social capital and performance of staff employees in Islamic Azad University (CTB). The results show that relational and normative dimensions had a 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

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 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
The present study was aimed at comparing the rate of social skills and educational achievement in grade-skipping students with their peers. It was hypothesized that students who skip grades may have difficulty keeping pace with the older classmates in terms of social skills and educational achievement. However, further research is needed to confirm this hypothesis.

Sport tourism is a significant sector of the tourism industry and plays a crucial role in economic development. The sport tourism industry has the potential to attract a large number of tourists and generate significant revenue. The importance of sport tourism in Hormozgan Province is highlighted by the development of various natural attractions and sport activities.

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.

Audit fees, auditor independence, and audit quality are important factors in the field of accounting. The relationship between these variables was studied in the context of listed companies. The results showed a significant association between audit fees and auditor independence and audit quality.

Management skills, technical skills, human skills, and cognitive skills are crucial factors in the effectiveness of an organization. The study of the relationship between management skills of principals and their effectiveness in Karaj 4th District primary schools was conducted. Any increase in each technical, human, and cognitive skill increases the effectiveness of the organization.

Infertility has a strong and negative impact on several areas of the individual's life. Infertile women may experience a decrease in self-esteem and self-image, guilt and blame, and sexual problems. These factors can affect interpersonal relationships.

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

One of the fundamental concepts of philosophy is the concept of possibility. This concept is significant in Islamic and Western lifestyle, viewpoints, and cultural differences. To his opinion, need criterion to cause is possibility of poverty.

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

Globalization has led to significant changes in educational systems and sustainable development. The impact of globalization on education has been studied in various contexts. The role of workplace spirituality in promoting organizational citizenship behaviors was investigated. Different antecedents have been identified for organizational citizenship behavior in the literature, including job demands and workplace spirituality. The role of workplace spirituality in the dimensions of organizational citizenship behaviors, Altruism, and Courtesy was more affected by workplace spirituality.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan rules are cited to show the need to establish an interest-free loan system. This study looks into the differences in interpretation of these verses by the Shia and Sunni scholars. It has been shown that the Islamic interpreters and scholars had different viewpoints in Quranic interpretation 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