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 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, critique of students) as mediating variables 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

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 presents 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). ML estimation method adapts default estimation method 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 education students in Tehran. To perform this study, a variety of methods were used to assess intelligence, interpersonal intelligence, and nature oriented, spiritual, moral and emotional.
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 try to examine coefficient of 55-item questionnaires to facilitate the reliability and validity of the tool. We used a five-point Likert scale to measure the variables. The results showed that the coefficient of reliability (Cronbach’s Alpha) of the Balanced Scorecard is 0.906. The results of the factor analysis (Varimax Rotation) revealed that 9 factors (economic, innovative, customer, people, internal processes, learning, financial, social, and environmental) were formed. Each factor and its items have a unique variance, which indicates the construct validity (evaluation function) that is designed to measure.

Keywords: Balanced Scorecard, Reliability, Validity

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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 ... (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.

The present essay has studied on the relationship 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 Naemian 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 to explore the similarities and differences in composing in Persian as a second language and English as a foreign language. In this study, the writing process of 10 students who are at the intermediate level of both Persian and 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 ... while structural dimension had no significant impact on 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**

Sharifi SH., Namaghi M. and Masroor GH.

**Original Research, D13**


**ABSTRACT:** Aim of this research was study the effect of employees perceptions of organizational context on their attitudes toward job.

**Keywords:** Employee Perceptions of Organizational Context
Management Skills, Technical Skills, Human Skills, Cognitive Skills, Effectiveness

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.

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

One of the fundamental principles of philosophy is the concept of possibility. This concept is for its importance in Islamic thinking. According to Avicenna and Mulla Sadra, the concept of originality is based on the theory of existence. According to their opinion, need is a criterion that causes the possibility of poverty.

Couple Therapy, Emotionally-Focused Couple Therapy, Marital Conflict

The present study was aimed at comparing the rate of social skills and educational achievement in grade-skipping students and their regular classmates. It was hypothesized that students who skipped grades may be comparable with the older classmates in terms of social skills and educational achievement. The results showed that grade-skipping students may justify this method.

The present study investigates the effectiveness of emotionally-focused couple therapy in resolving marital conflicts. The study confirmed that the use of emotionally-focused couple therapy in resolving marital conflicts between couples visiting consultation centers in the city of Bandar Abbas is effective.

The purpose of this study is to compare the dimensions of emotional security among adolescents, considering various types of family. It was found that security and insecurity feeling among adolescents and also gender plays an important role in this regard.

Audit Fees, Discretionary Accruals, Audit Quality, Auditor Independence

It is aimed to clarify the relationship between management skills of principals and their effectiveness in Karaj 4th District primary schools. Any increase in each technical, human and cognitive skill increases the effectiveness of organization.

Comparison of the Iranians and Western People Lifestyles

In this paper, in order to illustrate the Iran-Islamic and Western lifestyle, viewpoints of Islam and the West about the human, Iran-Islamic, and Western lifestyles can be realized. As, usually the opposite of these principles dominants a Western lifestyle.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are studied by religious interpreters from different points of view. In this paper, different points of view of Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars’ ideas, are studied and compared in Quran.