The purpose of the present research was to investigate the relationship between knowledge management includes the production, organization, distribution and use of knowledge with creativity of the Bank of Tejarat employees.
Keywords: Knowledge Management, Production, Distribution, Application of Knowledge, Organizational Culture, Creativity

Assessing the Effects of Auditing Institutions’ Size and Type of Auditors’ Opinion on Auditing Institutions’ Rotation

Original Research, D28

AbdoliM. Mahmoudzadeh A. and Darvishan M.


ABSTRACT: Nowadays, not only in academic areas but also among the ordinary people and organizations, auditors’ independency is a great priority. The present research is a descriptive, correlational study whose purpose is to assess the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The results of the research showed that there are no significant associations between auditing institutions’ size and type of auditors’ opinion and auditing institutions’ rotation.

Keywords: Auditing Institution’s Rotation, The Type of Auditors’ Opinion, Auditing Institution’s Size
The present study is aimed to examine "the effect of REBT on decreasing depression and anxiety of women living in Qom." The study compared the intervention group and the control group regarding depression and anxiety. Based on the results, REBT significantly reduced these variables.

This research is aimed at investigating the impact of synthetics model of teaching on creative writing of fifth grade boy students. The experimental group showed higher creativity. There was a significant difference between them and the research hypothesis was verified.

The present research discusses earnings management of managers using restatement of income numbers to know whether restatement of income numbers accounted for earnings management up to 95 percent and managers gain through restatement of income numbers.

The purpose of this research is to examine the relationship between audit fees and board compensation while controlling for multiple factors. Using panel regression analysis, a significant positive relationship was observed between cumulative stock returns and board compensation.

The aim of the present study was to examine the relationship between family communication patterns and Resilience with Mediating Role of Identity Schools Among Students Andimeshk High School. It was found that students who were trying to have a dialogue with children, pay attention to their demands, this resulted in child tolerance.

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines the relationship between parents' educational involvement and self-efficacy. The results indicated that autonomy, effective communication, and self-efficacy have significant effect on self-efficacy.

In this research, it is tried to determine the relation between governance system components and earnings quality in listed companies on the Tehran Stock Exchange. The results indicated that the present research has not any significant effect on earning quality of listed companies in Tehran Stock Exchange.
Happiness is a positive concept which is vital for healthiness and as a perfect satisfaction, durable and satisfactory in the difficult conditions of life. The better individuals control the conditions, the higher the sense of happiness.

The aim of the present study was to examine the relationship between family communication patterns and Resilience with intermediary role of Satisfying Psychological Needs. It was hypothesized that the better family communication patterns, the higher the Resilience. Based on the findings, it can be concluded that conversation plays a key role in students' life satisfaction.

Corrective Feedback, Evaluative Feedback, Formative Feedback, Student Writing, Writing Performance

Debate about the value of providing corrective feedback on L2 Writing has been outstanding in recent years as Truscott, 2004. Many factors affect interpersonal attractions. According to Social psychological studies, pleasant and unpleasant odors have been accepted by humans. Pleasant odors have more influence on women, but the effects of unpleasant odors, are the same for both sexes. Growing demands in finding new strategies to maximize organizational effectiveness have resulted in development of psychological capital. It was hypothesized that there is a direct relationship existed between psychological capital with perceived organizational support, job satisfaction and affective commitment. Based on the findings, it can be concluded that there is a significant and direct relationship between the components of psychological capital, job satisfaction and addiction potential.

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Assessing Asymmetrical Relationship between Cash Flow Sensitivity and Operating Cash Flow

Original Research, D53
Abdoli, M. Mahmoudzadeh, A. and Rahimiyan, F.

ABSTRACT:
Economic institutions mostly hold their assets in the cash accounts. The present study mainly aims to assess the relationship between operating cash flow and the sensitivity of cash. The results also showed that fiscal restraints are not significantly influential in cash flow sensitivity of cash.

Keywords: Asymmetric cash flow, Fiscal constraint, sensitivity of cash

Effect of Corporate Governance on Information Content of Operations (Unprofitable Compared Profitable Companies)

Original Research, D54
Sedighi, R. Abdoli, M. and Mahmoudzadeh, A.

ABSTRACT:
The purpose of this study is to investigate the effect of corporate governance mechanism on information content of operations. In this study, the impact of variables such as Institutional Investors, The Non-duty Managers in the Board of Directors, Free Float Stock and The Use of Debt in Financing on Stock returns of both unprofitable and profitable companies was studied. Statistical sample includes 13 companies, between the years of 2007 to 2012 this study “combinational data” method was used in order to test considered theories.

Study results shows that there is a meaningful relation between nominative stockholders percent of property and stock returns in bad companies. In addition, there is also a positive relation between unbound managers in board of directors and Stock returns, which its impact is more in bad companies. Moreover, there is a meaningful relevance between floating stock and stock returns in both profitable and bad companies but it has a stronger effect on the former one. Finally, there is a negative relation between The Use of Debt in Financing and profitability in bad companies.

Keywords: Corporate Governance, Debt Financing, Institutional Investors, Non-duty Managers, Stock returns.

Relationship between Restating Financial Statements and Accuracy of Forecasting Dividends per Share

Original Research, D55
Borhani, S. and Abdoli, M.

ABSTRACT:
Present study is aimed to investigate the relationship between restating financial statements and accuracy of forecasting dividends per share. It can be concluded that if a company restates financial statements will increase the accuracy of forecasting dividends per share in pre-period of restating.

Keywords: Restating Financial Statements; Accuracy of Forecasting, Dividends per Share

Investigating the Impact of Job Attitudes on Organizational Citizenship Behavior and Knowledge Sharing

Original Research, D56
Jofreh, M. Aghaei, T. and BarzegarMamqani, N.

ABSTRACT:
The importance of knowledge as a source of strategic renewal of an organization is obvious in today's complex and competitive environments. This study investigated the impact of job attitudes on Organizational Citizenship Behavior and Knowledge Sharing.

Keywords: Job attitudes, organizational citizenship behavior, knowledge sharing.

The Effectiveness of Narrative Therapy on Anxiety and Co Morbidity Disorders of Pre-School Children

Original Research, D57
Rahmani, P. Moheb, N.Moazedian, A. and Lak, L.

ABSTRACT:
In order to find out the effectiveness of narrative therapy in reducing anxiety, data was collected from thirty children in both pre-experimental and experimental groups. The notes showed that narrative therapy is helpful in reducing anxiety and co morbidity disorders of pre-school children.

Keywords: anxiety; narrative therapy; children; play therapy