ABSTRACT: The purpose of the present research was to inves...
ABSTRACT: Nowadays, not only in academic areas but also among the ordinary people and organizations, auditors' independency is of utmost importance. The auditor's independency can be enhanced through regulatory and institutional framework. The present research has been performed in order to assess whether auditors' independency is related to auditing institution's rotation. The results of the present study show that the type of auditors' opinion and auditing institution's size are not significantly associated with auditing institution's rotation.

Keywords: Auditing Institution’s Rotation, The Type of Auditors’ Opinion, Auditing Institution’s Size
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.

The present study is aimed to examine the effect of REBT on decreasing depression and anxiety of women living in Qom. Based on the results, REBT significantly reduced these variables.

The aim of this paper is to examine the causality relationship between foreign direct investment, exports, and economic growth in developing panel. It indicates a unidirectional causality from GDP to FDI and bidirectional causality between GDP and export.

This research is aimed at investigating the impact of synthetics model of teaching on creative writing of fifth-grade boys. The experimental group showed higher creativity compared to the control group, and the research hypothesis was verified.

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines the role of autonomy and effective communication in self-efficacy. The results indicate that autonomy and effective communication significantly affect self-efficacy.

The aim of the present study was to examine the relationship between family communication patterns and resilience with the mediating role of identity styles. The results suggest that family communication patterns significantly contribute to resilience, with identity styles being a mediatory factor.

This research evaluated the relationship between the return with free cash flow and earnings before and after restatement of financial statements. It was found that the power of information is decreased, which in turn results in the decrease of the financial statements' reliability.
ABSTRACT:

Hasangholipoor Yasvari, T. Bastami, N. Panahandeh, A. and Kimiagary, K.

The Role of Brand Origin and Brand Image in Luxury Brands Consumers Behavior


Original Research, D50

ABSTRACT:

Aminpour H. and J. Educ. Manage. Stud.,

The Relationship between Hardiness and Happiness in Students of Payame Noor University

Kaydkhorde H. Moltafet Q. and Papir H.

Original Research, D48

ABSTRACT:

Relationship between Family Communication Patterns and Resilience with Intermediary Role of Satisfying Psychological Needs

Original Research, D47

The aim of the present study was to examine the relationship between family communication patterns and Resilience with Intermediary Role of Satisfying Psychological Needs.

KayedKhordeh H., Parsamanesh M., AminZadeh H. and karamynorouzi A.

Original Research, D45

Analyzing the Relationship between Family Functioning and Ego Resiliency with General Health in Women Suffering from Cancer

Mohammadinejad E. and Nemati, M.

Original Research, D44

The Effect of Different Types of Teachers' Written Corrective Feedback (Evaluative and Formative) on Students' Writing Performance

Abdoli MR., vahedi H., Valian H. and Eskandari M.

Original Research, D42

Expectation Gap Between CPAs and Analysts: Auditing in Iran

Survey in Relationship between Job Satisfaction and Matrimony Satisfaction among Teachers

Volume 4 : Issue 2, June 2014
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 influence of various factors on the sensitivity of cash flow. 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. The study was conducted on 13 companies, between the years of 2007 to 2012. The effects 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. Study results shows that there is a meaningful relation between nominative stockholders percent of property and stock returns of 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 stock returns and debt to financial feasibility in bad companies. However, no relation was found in profitable 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 by Management

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 is found that restating 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 dynamic world. The present study is aimed to investigate the influence of job attitudes on Organizational Citizenship Behavior and Knowledge Sharing of employees. The study was conducted on 130 employees of the management development and resource planning department of Tehran University of Medical Sciences and Health Services.

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 of pre-school age. The children were divided into two groups, experimental and control. The results showed that narrative therapy reduced anxiety and co morbidity disorders of pre-school children.

Keywords: anxiety; narrative therapy; children; play therapy