ABSTRACT:
The purpose of the present research was to i
Assessing the Effects of Auditing Institutions’ Size and Type of Auditors’ Opinion on Auditing Institutions’ Rotation

Original Research, D28

Abdoli M. Mahmoudzadeh A. and Darvishan M.


ABSTRACT: Nowadays, not only in academic areas but also

Keywords: Auditing Institution’s Rotation, The Type of Au
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.

In this research, it is tried to determine the relation between governance system components and earnings quality in the Tehran Stock Exchange. However, the results indicate that none of these relations have any significant effect on earnings quality of listed companies in the Tehran Stock Exchange.

The aim of the present study was to examine the relationship between audit fees and board compensation while controlling for other factors. Using regression analysis, a significant positive relationship was observed between cumulative stock returns and board compensation.

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

The aim of this paper is to examine the causality relationship between foreign direct investment, exports, and economic growth. The study found evidence of unidirectional causality from GDP to FDI and bidirectional causality between GDP and exports.

This research is aimed at investigating the impact of a synthetic model of teaching on creative writing of fifth-grade boys in Dezful. The study found that the synthetic model group showed higher creativity compared to the control group. There was a significant difference between them, and the research hypothesis was verified.
Debate about the value of providing corrective feedback on L2 Writing has been outstanding in recent years. As Truscott, 1986, pointed out, some students prefer evaluative feedback, while others prefer formative feedback. The preference of Iranian low proficiency student writers is for evaluative feedback, which directly addresses their errors.

The aim of the present study was to examine the relationship between family communication patterns and resilience. Results indicated that when parents of students who were trying to have a dialogue with children, pay attention to their demands, this resulted in child resilience.

The relationship between family functioning and ego resiliency was analyzed in this study. It was found that in cancer cases and it can be concluded that the cases with higher ego resiliency enjoy better general health levels.

Growing demands in finding new strategies to maximize organizational effectiveness have resulted in the development of psychological capital. The study found a significant relationship existed between psychological capital with perceived organizational support, job satisfaction, and affective commitment.

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 anxiety for EFL learners that accompanies the listening comprehension (LC) task is difficult to detect, but the relationship between anxiety and listening comprehension was analyzed in this study. The result showed anxiety and listening comprehension in English are correlated negatively.

The purpose of this study was to investigate the relationship between family communication patterns and satisfaction with work life among students. Based on the findings, it can be concluded that conversation plays a key role in students' life satisfaction.
Assessing Asymmetrical Relationship between Cash Flow Sensitivity and Operating Cash Flow

ABSTRACT: Economic institutions mostly hold their assets in the cash accounts. The present study mainly aims to assess the ... 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)

ABSTRACT: The purpose of this study is to investigate the effect of corporate governance mechanism on information content of ... companies, compared to that of profitable companies to do so, 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 debt to financial feasibility and stock yield 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

ABSTRACT: Present study is aimed to investigate the relationship between restating financial statements and accuracy of forecasting ... restate 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

ABSTRACT: The importance of knowledge as a source of strategic renewal of an organization is obvious in today's complex and ... of 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

ABSTRACT: In order to find out the effectiveness of narrative therapy in reducing anxiety, data was collected from thirty children ... and experimental groups. Overall, narrative therapy reduced anxiety and co morbidity disorders of pre-school children.

Keywords: anxiety; narrative therapy; children; play therapy