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

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 matter of concern. The independency of auditors is one of the most important factors in auditing processes. The present study is an attempt to assess the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The results show that auditing institutions’ size and type of auditors’ opinion are not significantly associated with auditing institutions’ rotation.

Keywords:
Auditing Institution’s Rotation, The Type of Auditors’ Opinion
The aim of the present study was to examine the relationship between family communication patterns and Resilience ... who were trying to have a dialogue with children, pay attention to their demands, this resulted in child tolerance.

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

In this research, it is tried to determine the relation between governance system components and earnings quality in ... in this research has not any significant effect on earning quality of listed companies in Tehran Stock Exchange.

The purpose of this research is Investigation of The Relationship Between Audit Fees, Auditor Independence and Audit ... The results show that Audit Fees change is significantly associated with the 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.” ... and control groups regarding depression and anxiety. Based on the results, REBT significantly reduced these variables

FDI, Export, Economic Growth, Causality, Panel-VECM

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

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

Audit Fee, Board Compensation, Tehran Stock Exchange

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines ... 0.22), autonomy (p=0.00, 0.32), and effective communication (p=0.00, 0.39) have significant effect on self-efficacy.
In this study, the differences of opinions between CPAs working in audit firms who are the members of Iranian Association of Auditing were investigated. The purpose of this study was to investigate the relationship between family communication patterns and satisfaction with life in students. Based on the findings, it can be concluded that conversation plays a key role in students' life satisfaction.

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 found that family communication patterns have a significant effect on Resilience. This study was conducted to investigate the relationship between anxiety for EFL learners and Listening Comprehension. The result shows anxiety and Listening Comprehension in English are correlated negatively.

The role of pleasant and unpleasant odors in the individual and social attractiveness was examined. The study found that pleasant odors are more attractive than unpleasant ones.

The relationship between job satisfaction and marital satisfaction among teachers in the Imam Khomeini Shazand Oil Refining Company was studied. It was found that there is a significant relationship between these two variables. The effect of different types of teachers' written corrective feedback (Evaluative and Formative) on students' writing performance was investigated. It was found that both types of feedback are effective in improving students' writing performance.
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 relationships between cash flow sensitivity and operating 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 of unprofitable and 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 use of debt 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

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. According to the study results, it is revealed 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 competitive environment. Organizational Knowledge Management (OKM) is a comprehensive management system for the creation, preservation, circulation, and protection of knowledge within an organization. In recent years, OKM is considered as the main source of competitive advantage and help organizations to achieve their strategic goals. In this regard, the current study aims to investigate the impact of job attitudes on Organizational Citizenship Behavior (OCB) and Knowledge Sharing (KS) in the management of Knowledge and the knowledge of Tehran University of Medical Sciences and Health Services. Considering the need for more knowledge sharing mechanism, this study will be helpful for the management of knowledge and can improve its efficiency.

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 aged between 3 to 5 years of age. The sample was divided into two groups: 1) Experimental group and 2) Control group. The experimental group was given narrative therapy as an intervention program and the control group was given non-intervention therapy. After the intervention, the experimental group showed a significant decrease in anxiety and co morbidity disorders of pre-school children.

Keywords: Anxiety; narrative therapy; children; play therapy