Relationship between Knowledge Management and Organizational Creativity of the Staff (Case Study - Finance Affairs Management of Tejarat Bank).

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ABSTRACT: The purpose of the present research was to investigate the relationship between knowledge management and organizational creativity in the Finance Affairs Management of Tejarat Bank.
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 among the ordinary people and organizations, auditors’ independency is considered to be a crucial factor for the quality of the audit. Auditors' independency is a result of the rotation of auditors. This study assessed the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The results indicated that the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation are not significant.

Keywords: Auditing Institution’s Rotation, The Type of Auditor’s Opinion, Auditing Institution’s Size
The aim of this paper is to examine the causality relationship between foreign direct investment, Exports and economic growth. The panel-VECM technique indicates a unidirectional causality from GDP to FDI and bidirectional causality between GDP and export.

This research evaluated the relationship of return with Free Cash Flow (FCF) and earning before and after restatement of financial statements. An increase in government stability decreases the financial statements' reliability, which in turn results in the decrease of the financial statements' reliability.

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

This research is aimed at investigating the impact of the synthetics model of teaching on creative writing of fifth grade boys in the Dezful region. The results showed that the intervention group showed higher creativity than the control group, and there was a significant difference between them, verifying the research hypothesis.

In this research, it is tried to determine the relation between governance system components and earnings quality in Tehran Stock Exchange. The results showed that the audit fee and board compensation in this research have not any significant effect on earning quality of listed companies in Tehran Stock Exchange.

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

This paper analyses how corruption affects the formal economy and informal economy, using an Asian country data. The results showed that an increase in government spending decreases the size of the informal economy. Furthermore, an increase in government stability increases the size of the informal economy.

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. Based on the results, there was a significant relationship between family communication patterns and Resilience, and family communication patterns had a mediating role on the relationship between Identity Schools and Resilience.
This survey is an effort to realize the relationship between job satisfaction and marital satisfaction among teachers. Data collected from the pilot study show that higher record of services equal to more job satisfaction have been accepted and other hypothesis have been rejected.

The anxiety for EFL learners that accompanies the listening comprehension (LC) task is difficult to detect, but the result shows anxiety and listening comprehension in English are correlated negatively.

The aim of the present study was to examine the relationship between family communication patterns and Resilience among students. Based on the findings, it can be concluded that conversation plays a key role in students' life satisfaction.

In this study, the differences of opinions between CPAs working in audit firms who are the members of Iranian Association are investigated. It can be concluded that the CPAs with higher standards as well as auditors selection method are important and are significantly effective on auditors' opinion.

The role of pleasant and unpleasant odors in the individual and social attractiveness is investigated. It can be concluded that pleasant and unpleasant odors can contribute to the individual and social attractiveness.

The role of brand origin and brand image in luxury brands consumers behavior is studied. It is found that brand origin and brand image have a significant effect on luxury brands consumers behavior.

Investigate the relationship between the components of emotional intelligence and addiction potential of high school male students. It is found that emotional intelligence has a significant effect on addiction potential.

Growing demands in finding new strategies to maximize organizational effectiveness have resulted in development of psychological capital. It is found that psychological capital with perceived organizational support, job satisfaction and affective commitment have a significant effect on organizational effectiveness.

Survey in Relationship between Job Satisfaction and Matrimony Satisfaction among Teachers
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 ... 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 in unprofitable compared to profitable companies. In order 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 used the "combinational data" method in order to test considered theories. Study results shows that there is a meaningful relation between nominative stockholders percent of property and stock returns, which its impact is more 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 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

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. The results indicate 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 environments. In this regard, the management of knowledge and the development of knowledge sharing mechanisms within an organization is essential. This research aimed to investigate the impact of job attitudes on organizational citizenship behavior and knowledge sharing. The research sample was 120 employees of the management development and resource planning department of Tehran University of Medical Sciences and Health Services. The questionnaire was distributed among the 120 sample employees, and the data was analyzed through descriptive and inferential statistics. The study results showed that there is a meaningful relation between positive job attitudes and organizational citizenship behavior, knowledge sharing and overall job performance. In addition, the study results showed that there is a meaningful relation between positive job attitudes and knowledge sharing. The results also showed that there is a meaningful relation between positive job attitudes and organizational citizenship behavior, but this relation has a stronger effect on the former one.

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 suffering from anxiety and co morbidity disorders of Pre-school Children in Iran. The children were divided into control and experimental groups. Overall, narrative therapy reduced anxiety and co morbidity disorders of pre-school children.

Keywords:
anxiety; narrative therapy; children; play therapy