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

Original Research, D27

Kiyaee S.Z.S., Hossein Zadeh D. and Barzegar N.


ABSTRACT: The purpose of the present research was to in...
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 ordinary people and organizations, auditors' independency is considered a key factor in enhancing the quality and effectiveness of auditing. Auditors’ independency is strongly influenced by the size and type of the auditing institutions. This study examines the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The results indicate 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, Auditing Institution’s Size
This study investigates the relationship between self-efficacy and psychological well-being components. It also examines the effects of autonomy and effective communication on self-efficacy. The results show that autonomy (p=0.00, r=0.32) and effective communication (p=0.00, r=0.39) have a significant effect on self-efficacy.

This research is aimed at investigating the impact of synthetics model of teaching on creative writing of fifth-grade boys. The research found that the synthetic model of teaching significantly improved the creativity of students. A comparison between the experimental group and the control group showed higher creativity. There was a significant difference between them, and the research hypothesis was verified.

The aim of the present study was to examine the relationship between family communication patterns and resilience. The study found that families who pay attention to their children's demands and try to have a dialogue with them have higher levels of resilience. This resulted in increased child tolerance.

This research evaluated the relationship between free cash flow (FCF) and earnings before and after restatement of income numbers. The results showed that free cash flow has a significant effect on earnings before and after restatement. It indicated that the power of information is decreased, which in turn results in the decrease of financial statements' reliability.

The present research discusses earnings management of managers using restatement of income numbers to know whether they gain through restatement of income numbers. The study found that managers gain through restatement of income numbers. The results showed that the 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 investigate the relationship between governance system components and earnings quality in Tehran Stock Exchange-listed companies. The study found that there is no significant effect of governance system components on earnings quality of listed companies in Tehran Stock Exchange.

The current paper examines the causality relationship between foreign direct investment (FDI), exports, and economic growth in developing panel countries. The study found that there is a unidirectional causality from GDP to FDI and a bidirectional causality between GDP and exports.

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 effects of synthetics model of teaching on creative writing of students in the last year of primary education in Dezful were studied. The research found that the synthetic model of teaching significantly improved the creativity of students. A comparison between the experimental group and the control group showed higher creativity. There was a significant difference between them, and the research hypothesis was verified.

The study of the relationship between self-efficacy and psychological well-being components was conducted. The results show that autonomy and effective communication have a significant effect on self-efficacy.
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.

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

The aim of this study was to investigate the relationship between the components of emotional intelligence and addiction. It was hypothesized that people with high emotional intelligence are less likely to be caught in this trap. And it makes clearer the need of students to participate in group work.

This survey is an effort to realize the relationship between job satisfaction and marital satisfaction among teachers in schools. Our hypothesis is that there is a positive and significant relationship between the components of job satisfaction and marital satisfaction. The results demonstrated our hypothesis was rejected and the hypotheses have been accepted.

The role of pleasant and unpleasant odors in the individual and social attractiveness is an original research study with a sample of 80 people. Pleasant odors have more influence on women, but the effects of unpleasant odors are the same for both sexes.

The current study has as its objective to analyze the relationship between family functioning and ego resiliency with general health. It was found that there is a significant relationship between the two variables mentioned. The cases with higher ego resiliency enjoy better general health levels.

The aim of the present study was to examine the relationship between family communication patterns and Resilience. It was found that the more dialogue the parents have with their children, the more resilient the children become. This resulted in higher resilience in the children.
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 ... 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 ... 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 ...

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 ... 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

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 ...

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

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 ...

and experimental groups. Overall, narrative therapy reduced anxiety and co morbidity disorders of pre-school children.

Keywords:
anxiety; narrative therapy; children; play therapy