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

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ABSTRACT: Nowadays, not only in academic areas but also among the ordinary people and organizations, auditors’ independency is highly valued. In this regard, the main aim of the current research was to evaluate the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The results indicated 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
The aim of the present study was to examine the relationship between family communication patterns and Resilience with Mediating Role of Identity Styles among students Andimeshk High School.

This research is aimed at investigating the impact of the synthetic model of teaching on creative writing of fifth-grade boys in Dezful. The results showed that the synthetic model of teaching led to higher creativity in the experimental group compared to the control group, which verified the research hypothesis.

The present study is aimed to examine "the effect of REBT on decreasing depression and anxiety of women living in Qom." The results indicated that REBT significantly reduced these variables compared to the control group.

The purpose of this research is to investigate the relationship between audit fees and board compensation while controlling for the type of firm and industry. The results showed a significant positive relationship between audit fees and board compensation.

This research evaluated the relationship of return with Free Cash Flow (FCF) and earning before and after restatement of financial statements using the panel-VECM method. The findings suggested that return and Free Cash Flow have a significant relationship with each other, and the effectiveness of the restatement of financial statements is decreased, which in turn results in the decrease of the financial statements' reliability.

The purpose of this research is to investigate the relationship between audit fees, board compensation, and Tehran Stock Exchange (TSE) firms. The results showed that audit fees change is significantly associated with auditor independence and audit quality.
This survey is an effort to realize the relationship between job satisfaction and marital satisfaction among teachers in ... 5 (Higher record of services equal to more job satisfaction) have been accepted and other hypothesis have been rejected.

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

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

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

The purpose of this study was to investigate the relationship between the components of emotional intelligence and addiction potential of high school male students... And it makes clearer the need of students to participate in group work.

The relationship between Hardiness and Happiness in students of Payame Noor University... less likely to be caught in this trap. And it makes clearer the need of students to participate in group work.
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... 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)

**ABSTRACT:**
The purpose of this study is to investigate the effect of corporate governance mechanism on information content of... profitable 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 used "combinational data" method to test considered theories. Study results show 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... 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