**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 i...
Keywords: Knowledge Management, Production, Distribution, Application of Knowledge, Organizational Culture, Creativity

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 as an important characteristic. The independency of auditors in auditing institutions is measured through the type of auditors’ opinion. The relationship between the size of auditing institutions and the type of auditors’ opinion can be significant. The purpose of the present study is to assess the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The results of the study indicate that auditors' opinion and auditing institutions' size are not significantly associated with auditing institutions' rotation.
The purpose of this research is to examine the relationship between audit fees and board compensation while controlling for other factors. The results indicate a significant positive relationship between cumulative stock returns and board compensation.

This research aims to investigate the impact of the synthetic model of teaching on creative writing of fifth-grade boys. The study findings show that the group using the synthetic model demonstrated higher creativity compared to the control group.

The objective of this research is to determine the relationship between governance system components and earnings quality in the context of the Tehran Stock Exchange. The study concludes that there is no significant effect on the earnings quality of listed companies in the Tehran Stock Exchange.

This research evaluates the relationship between return and free cash flow and earnings before and after restatement of financial statements. The findings suggest that in this research, there is no significant effect on the earnings quality of listed companies in the Tehran Stock Exchange.

This study investigates the relationship between self-efficacy and psychological well-being components. The results indicate that autonomy and effective communication have a significant effect on self-efficacy.

The present research discusses earnings management of managers using restatement of income numbers to examine the extent to which managers gain through restatement of income numbers. The study finds that managers gain up to 95% of the restated income numbers.

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. The study finds that those who communicated effectively with their children showed higher resilience.

This paper analyses how corruption affects the formal economy and informal economy, using an Asian country data. The findings indicate that an increase in corruption reduces the size of the formal economy and increases the size of the informal economy.
In this study, the differences of opinions between CPAs working in audit firms who are the members of Iranian Association ... as well as auditors selection method are important and are significantly effective on auditors' opinion.

Many factors affect interpersonal attractions. According to Social psychological studies, pleasant and unpleasant odors ... present. Pleasant odors have more influence on women, but the effects of unpleasant odors, are the same for both sexes.

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 resilience.

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

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.

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 current study has as its objective to analyze the relationship between family functioning and ego resiliency with ... in cancer cases and it can be concluded that the cases with higher ego resiliency enjoy better general health levels.
Assessing Asymmetrical Relationship between Cash Flow Sensitivity and Operating Cash Flow

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)

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 ... 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

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

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

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