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

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


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 significant factor. This study examines the association between auditing institutions’ rotation, auditing institutions’ size and type of auditors’ opinion. The results show that auditing institutions’ rotation is not significantly associated with the type of auditors’ opinion and auditing institutions’ size.
This study investigates the relationship between self-efficacy and psychological well-being components. It also examines whether autonomy and effective communication have significant effects on self-efficacy. The purpose of this research is to examine the relationship between audit fees and board compensation while controlling for other factors. The present study was conducted to examine the relationship between family communication patterns and resilience with the mediating role of identity styles among students. 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. The aim of this paper is to examine the causality relationship between foreign direct investment, exports, and economic growth. The present study is aimed to examine "the effect of REBT on decreasing depression and anxiety of women living in Qom." The research evaluated the relationship of return with Free Cash Flow (FCF) and earning before and after restatement of income numbers and found that power of information is decreased which in turn results in the decrease of the financial statements' reliability.
In the present century, commercial competitive market transforms to a competitive market between the brands. The brands spare no effort to distinguish themselves from their competitors. For consumers who want to purchase luxury brands, the brand origin and brand image are very important in their purchase decision-making process. This study aims to analyze the relationship between brand origin, brand image, and consumer behavior in luxury brands. The research is conducted in Kish Island and the sample size is 384 people of clothing luxury brands consumers.

Many factors affect interpersonal attractions. According to Social psychological studies, pleasant and unpleasant odors have a significant effect on human behavior. Pleasant odors have more influence on women, but the effects of unpleasant odors are the same for both sexes. This study investigates the role of pleasant and unpleasant odors in individual and social attractiveness.

The current study has as its objective to analyze the relationship between family functioning and ego resiliency with general health in women suffering from cancer. It can be concluded that the cases with higher ego resiliency enjoy better general health levels.

Growing demands in finding new strategies to maximize organizational effectiveness have resulted in the development of psychological capital. The relationship between psychological capital with perceived organizational support, job satisfaction, and affective commitment is investigated in this study. A significant relationship was found between these variables.

The anxiety for EFL learners that accompanies the listening comprehension (LC) task is difficult to detect, but it is a significant challenge for instructors. The study investigates the relationship between anxiety and listening comprehension in English and concludes that there is a negative correlation between the two variables.

In this study, the differences of opinions between CPAs working in audit firms who are the members of Iranian Association of Public Accountants (IPA) and CPAs working in non-audit firms regarding the importance of financial reporting standards as well as auditors' selection method are examined. The results show that CPAs working in audit firms and IPA members have significantly different opinions on these issues.

Debate about the value of providing corrective feedback on L2 Writing has been outstanding in recent years as Truscott suggests. This study investigates the preferences of Iranian low proficiency student writers towards corrective feedback. It was found that Iranian student writers prefer the clarity of evaluative feedback which directly addresses their errors.

This survey is an effort to realize the relationship between job satisfaction and marital satisfaction among teachers in Iran. The results show that there is a significant relationship between job satisfaction and marital satisfaction. Fifty percent of teachers with a higher record of services equal to more job satisfaction have been accepted and other hypotheses have been rejected.

The anxiety for EFL learners that accompanies the listening comprehension (LC) task is difficult to detect, but it is a significant challenge for instructors. The study investigates the relationship between anxiety and listening comprehension in English and concludes that there is a negative correlation between the two variables.
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 relationship between the sensitivity of cash flow and operating cash flow from 2009 to 2012 for 13 companies. The results showed that the sensitivity of cash flow increased due to the financial restraints. 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 used a 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 relation between 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

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 from 2009 to 2012 for 13 companies. The study shows 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

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 interdependent world. This study was conducted to investigate the relationship between job attitudes and organizational citizenship behavior and knowledge sharing from 2011 to 2012 for 13 companies, including 126 employees. Study tools were questionnaires. Statistical sample includes 126 employees of management development and resource planning department of Tehran University of Medical Sciences and Health Services. The results showed that there is a meaningful relationship between job attitudes and organizational citizenship behavior and knowledge sharing.

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 aged between 3 to 5 years old. A test group and a control group were divided. The study showed that narrative therapy reduced anxiety and co-morbidity disorders of pre-school children.

KEYWORDS: Anxiety; narrative therapy; children; play therapy.