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
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 in the ordinary people and organizations, auditors' independency is one of the most important criteria. In fact, there is no doubt that the auditors’ independency is one of the main factors in ensuring the quality of audit services. In this regard, this study examines the effects of auditing institutions’ size (in terms of number of employees) and type of auditors’ opinion (in terms of whether or not the auditors’ opinion is positive) on auditing institutions’ rotation. The study concludes that auditing institutions’ size and type of auditors’ opinion are not significantly associated with auditing institutions’ rotation.
The present research discusses earnings management of managers using restatement of income numbers to know whether income numbers accounted for earnings management up to 95 percent and managers gain through restatement of income numbers.

This research evaluated the relationship of return with Free Cash Flow (FCF) and earning before and after restatement of financial statements. It was found that power of information is decreased which in turn results in the decrease of the financial statements' reliability.

The aim of this paper is to examine the causality relationship between foreign direct investment, Exports and economic growth. The developing panel indicates a unidirectional causality from GDP to FDI and bidirectional causality between GDP and export.

The purpose of this research is to examine the relationship between audit fees and board compensation while controlling for firm characteristics. The analysis shows a significant positive relationship between cumulative stock returns and board compensation.

The purpose of this research is to determine the relation between governance system components and earnings quality in listed companies in Tehran Stock Exchange. The results show that Audit Fees change is significantly associated with the Auditor Independence and Audit Quality.

The relationship of return with Free Cash Flow and Earning before and after restatement of Financial Statements; Case Study.
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.

In present century, commercial competitive market transforms to a competitive market between the brands. The brands spare no effort to attract consumers. Many factors affect interpersonal attractions. According to Social psychological studies, pleasant and unpleasant odors have been identified as one of the factors that affect interpersonal attraction. Pleasant odors have more influence on women, but the effects of unpleasant odors, are the same for both sexes.

The aim of this study was to investigate the relationship between the components of emotional intelligence and addiction potential of high school male students. The study was carried out among 120 high school students in Isfahan province. By using the Kolmogorov-Smirnov test, it was found that the normal distribution of the samples was accepted. The obtained data were analyzed by SPSS-18 software. According to the results, there is a significant negative relationship between emotional intelligence and addiction potential. It means that the greater the emotional intelligence of a student, the lower the addiction potential. On the other hand, the greater the addiction potential of a student, the lower the emotional intelligence.

The purpose of this study was to investigate the relationship between family communication patterns and satisfaction with learning environment. The study was conducted among students of Payame Noor University in Tehran. Out of 350 students who were initially selected, 300 students were included in the study based on the method of cluster sampling. The findings of the study showed that there is a significant relationship between family communication patterns and satisfaction with learning environment. It means that the more effective family communication patterns are, the higher the satisfaction with learning environment will be. Therefore, it is recommended for universities to pay attention to family communication patterns and improve them to increase students' satisfaction with learning environment.

Debate about the value of providing corrective feedback on L2 Writing has been outstanding in recent years as Truscott, 1996 argued. However, some studies have shown that Iranian low proficiency student writers prefer the clarity of evaluative feedback which directly addresses their errors, as mentioned by Aghbashlo and Hasnipour, 2013 and Jafarzadeh and Nematian 2014.

The aim of the present study was to examine the relationship between family communication patterns and Resilience with Intermediary Role of Satisfying Psychological Needs. The study was carried out among 50 students of Payame Noor University in Tehran. Out of 250 students who were initially selected, 50 students were included in the study based on the method of cluster sampling. The findings of the study showed that there is a significant relationship between family communication patterns and Resilience with Intermediary Role of Satisfying Psychological Needs. It means that the more effective family communication patterns are, the higher the Resilience will be. Therefore, it is recommended for families to pay attention to family communication patterns and improve them to increase their children's Resilience.
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 this regard, 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 in order to test considered theories. The results show that there is a valuable 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 use of 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

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 of this study show 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 these circumstances, the role of organizational citizenship behavior and knowledge sharing is very important in research centers and management development and resource planning department of Tehran University of Medical Sciences and Health Services. The results of this study show that there is a meaningful relationship between the 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

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 (15 boys and 15 girls) in Tehran city. The children were divided into experimental and control groups. Overall, narrative therapy reduced anxiety and co morbidity disorders of pre-school children.

Keywords: anxiety; narrative therapy; children; play therapy