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...
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 considered as a significant factor in the auditing process. The independency of the auditors is achieved by the rotation of auditors and the size of the auditing institution. In this research, the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation were assessed. The results indicated that the type of auditors’ opinion and auditing institutions’ size 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 this paper is to examine the causality relationship between foreign direct investment, Exports and economic Growth. Developing panel indicates a unidirectional causality from GDP to FDI and bidirectional causality between GDP and export.

This research is aimed at investigating the impact of synthetics model of teaching on creative writing of fifth grade boy students in Dezful. The group showed higher creativity. There was a significant difference between them and the research hypothesis was verified.

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

The present study is aimed to examine "the effect of REBT on decreasing depression and anxiety of women living in Qom." The study showed that REBT significantly reduced these variables and control groups regarding depression and anxiety. Based on the results, REBT significantly reduced these variables.

In this research, it is tried to determine the relation between governance system components and earnings quality in Tehran Stock Exchange. The results show that governance system components in this research has not any significant effect on earning quality of listed companies in Tehran Stock Exchange.

The aim of the present study was to examine the relationship between family communication patterns and Resilience with Mediating Role of Identity Schools Among Students Andimeshk High School.

The purpose of this research is Investigation of The Relationship Between Audit Fees, Auditor Independence and Audit Quality. The results show that Audit Fees change is significantly associated with the Auditor Independence and Audit Quality.
The aim of the present study was to examine the relationship between family communication patterns and Resilience. It was found that when parents who were trying to have a dialogue with children, pay attention to their demands, this resulted in child resilience.

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

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

Growing demands in finding new strategies to maximize organizational effectiveness have resulted in development of psychological capital. The study found a significant positive relationship 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 general health in women suffering from cancer. It was concluded that cases with higher ego resiliency enjoy better general health levels.

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

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.

Debate about the value of providing corrective feedback on L2 Writing has been outstanding in recent years as Truscott argued. However, researchers have found that Iranian low proficiency student writers prefer the clarity of evaluative feedback which directly addresses their errors.
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 impact of fiscal constraints on cash flow sensitivity of cash. 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 operations. 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 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 the 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

ABSTRACT: Present study is aimed to investigate the relationship between restating financial statements and accuracy of forecasting dividends per share. The results showed 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

ABSTRACT: The importance of knowledge as a source of strategic renewal of an organization is obvious in today's complex and knowledge-based world. The current study investigates the relationships between job attitudes, organizational citizenship behavior, knowledge sharing and job performance. The sample of this study included 122 employees. The results of this study showed that job attitudes have a significant impact on organizational citizenship behavior and knowledge sharing. Moreover, organizational citizenship behavior and knowledge sharing have a significant impact on job performance.

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 with anxiety and co morbidity disorders in pre-school age. The participants were randomly divided into two groups: the experimental and control groups. Overall, narrative therapy reduced anxiety and co morbidity disorders of pre-school children.

Keywords: anxiety; narrative therapy; children; play therapy