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

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ABSTRACT:
Nowadays, not only in academic areas but also in ordinary people and organizations, auditors’ independency is an important issue. Auditors’ independency is based on the independence of auditors’ opinion and auditing institutions’ size. This study aims to assess the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The results show that auditing institutions’ size and 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 purpose of this research is to investigate the relationship between audit fees, auditor independence, and audit quality. The results show that audit fees change is significantly associated with auditor independence and audit quality.

This paper analyses how corruption affects the formal economy and informal economy, using data from an Asian country. The findings indicate that corruption leads to a smaller informal economy. Furthermore, increased government stability increases the size of the informal economy.

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

In this research, it is attempted to determine the relationship between governance system components and earnings quality in listed companies in Tehran Stock Exchange. The result shows that in this research, there is no significant effect on earning quality of listed companies in Tehran Stock Exchange.

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

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 (FDI), exports, and economic growth in Asian countries. The results indicate a unidirectional causality from GDP to FDI and a bidirectional causality between GDP and exports.

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 present research discusses the relationship between family communication patterns and resilience in children. The findings show that children who were trying to have a dialogue with children, pay attention to their demands, this resulted in child tolerance.


The aim of this study was to examine the relationship between family communication patterns and resilience of children. The findings indicate that family communication patterns, self-efficacy, and psychological well-being are positively associated with resilience.
Debate about the value of providing corrective feedback on L2 Writing has been outstanding in recent years as Truscott, ... Iranian low proficiency student writers prefer the clarity of evaluative feedback which directly addresses their errors.

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.

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 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.

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 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 aim of this study was to investigate the relationship between the components of emotional intelligence and addiction ... there is less likely to be caught in this trap. And it makes clearer the need of students to participate in group work.

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.
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 ... 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 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 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 dividends per share. It was hypothesized 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 dynamic environments. The purpose of this study was to examine the impact of job attitudes on Organizational Citizenship Behavior and Knowledge Sharing. Statistical sample includes 178 employees 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 belongs to pre-school children in Tehran. 15 children were assigned to experimental and 15 children were assigned to control group. Experimental group received narrative therapy and control group were not. The results showed that narrative therapy reduced anxiety and co morbidity disorders of pre-school children.

Keywords: anxiety; narrative therapy; children; play therapy.