The purpose of the present research was to investigate the relationship between knowledge management and organizational creativity of the staff (case study: Finance Affairs Management of Tejarat Bank).
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 practice, being able to identify the factors that affect auditing institutions’ rotation is of great importance. This study was conducted to assess the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The study was descriptive and survey research. In this research, 28 auditing institutions in Iran with more than 20 years of experience were selected as the sample. Data were collected using a questionnaire. Data analysis was done by using SPSS software. Regression analysis was also used to determine the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The results showed that auditing institutions’ size and type of auditors’ opinion are not significantly associated with auditing institutions’ rotation.

Keywords: Auditing Institution’s Rotation, The Type of Auditors’ Opinion, Auditing Institution’s Size
The present study is aimed to examine "the effect of REBT on decreasing depression and anxiety of women living in Qom." Based on the results, REBT significantly reduced these variables and control groups regarding depression and anxiety.

The aim of this paper is to examine the causality relationship between foreign direct investment, Exports and economic growth of 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. The experimental 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; TSE Corporation. The result showed that restatement of income numbers accounted for earnings management up to 95 percent and managers gain through restatement of income numbers.

This paper analyses how corruption affect the formal economy and informal economy, using an Asian country data. The result showed that corruption has a negative impact on the size of formal economy and a positive impact on the size of informal economy. Furthermore, an increase in government stability increases the size of the informal economy.

The present research discusses earnings management of managers using restatement of income numbers to know whether restatement of income numbers accounted for earnings management up to 95 percent and managers gain through restatement of income numbers.
In this study, the differences of opinions between CPAs working in audit firms who are the members of Iranian Association were investigated. The results showed that the members of the Iranian Association that had more experience and knowledge about the standards and selection method of auditors had different opinions on the standards and methods compared to the CPA members who had less experience and knowledge. These differences were significant in both of the above-mentioned factors.

Job Satisfaction,

In present century, commercial competitive market transforms to a competitive market between the brands. The brands spare no effort to attract customers. The goal of the clothing luxury brands is to attract 384 people of Kish Island. The aim of this study was to investigate the relationship between the components of emotional intelligence and addiction among students. The result shows that addiction has a significant negative correlation with emotional intelligence. This means that emotional intelligence can help individuals to avoid addiction. It also makes clearer the need of students to participate in group work.

listening comprehension, anxiety, listening anxiety

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 development of various feedback strategies. This study aimed to analyze the relationship between corrective feedback, evaluative feedback, and student writing performance. A debate about the value of providing corrective feedback on L2 Writing has been outstanding in recent years as Truscott argued that 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. The result shows that there is a significant positive correlation between job satisfaction and marital satisfaction. Therefore, the hypothesis that job satisfaction and marital satisfaction are independent of each other is rejected. Many factors affect interpersonal attractions. According to Social psychological studies, pleasant and unpleasant odors have significant influence on interpersonal attraction. Pleasant odors have more influence on women, but the effects of unpleasant odors are the same for both sexes.

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.

The role of brand origin and brand image in luxury brands consumers behavior was investigated in this study. The results showed that brand origin and brand image have a significant positive effect on luxury brands consumers behavior. It is recommended to use luxury brands with a good origin and image in the market.
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 ... 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 by Management

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

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 Comorbidity 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 ... and experimental groups. Overall, narrative therapy reduced anxiety and comorbidity disorders of pre-school children.

Keywords:
anxiety; narrative therapy; children; play therapy