ABSTRACT: The purpose of the present research was to investigate the relationship between knowledge management and organizational creativity of the Bank of Tejarat employees.
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 governmental and non-governmental organizations, auditors’ independency is among the most important issues. Auditors’ independence has a high impact on the reliability of audit reports and, in turn, affects the stakeholders’ decisions. The main objective of this study was to assess the relationship between Auditing Institutions’ size and the type of auditors’ opinion on Auditing Institutions’ Rotation.

Keywords: Auditing Institution’s Rotation, The Type of Auditors’ Opinion
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.

This paper analyses how corruption affects the formal economy and informal economy, using an Asian country data. The results show that an increase in government stability decreases the size of the informal economy. Furthermore, an increase in government stability decreases the size of the informal economy.

The purpose of this research is the investigation of the relationship between audit fees, auditor independence, and audit quality. The results show that audit fees change is significantly associated with audit independence and audit quality.

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

The aim of this paper is to examine the causality relationship between foreign direct investment, exports, and economic growth. The results indicate a unidirectional causality from GDP to FDI and bidirectional causality between GDP and exports.

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

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

The aim of the present study was to examine the relationship between family communication patterns and resilience. The results show that parents who were trying to have a dialogue with children, pay attention to their demands, resulted in child tolerance.

In this research, it is tried to determine the relation between governance system components and earnings quality in listed companies. The results show that in this research, there is not any significant effect on earnings quality of listed companies in the Tehran Stock Exchange.
The aim of this study was to investigate the relationship between the components of emotional intelligence and addiction potential of high school male students. It was hypothesized that the higher emotional intelligence is, the less likely to be caught in this trap. And it makes clearer the need of students to participate in group work.

The current study has as its objective to analyze the relationship between family functioning and ego resiliency with general health levels. It is hypothesized that the 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 Accountants about expectation gap between CPAs and analysts, standards as well as auditors selection method are important and are significantly effective on auditors' opinion.

Kish Island, consumer behavior, luxury brand, brand origin, brand image, intention of purchasing

This survey is an effort to realize the relationship between job satisfaction and marital satisfaction among teachers in present century. The research hypothesis was accepted that teachers who have higher record of services equal to more job satisfaction especially high-married teachers have higher job satisfaction.

Growing demands in finding new strategies to maximize organizational effectiveness have resulted in development of psychological capital. The purpose of this study was to investigate the relationship between psychological capital and perceived organizational support, job satisfaction and affective commitment.

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Growing demands in finding new strategies to maximize organizational effectiveness have resulted in development of psychological capital. The purpose of this study was to investigate the relationship between psychological capital and perceived organizational support, job satisfaction and affective commitment.
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

ABSTRACT:
The purpose of this study is to investigate the effect of corporate governance mechanism on information content of operations (unprofitable compared to 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 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 and 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.

ABSTRACT:
Present study is aimed to investigate the relationship between restating financial statements and accuracy of forecasting dividends per share in pre-period of restating.

Keywords:
Restating Financial Statements; Accuracy of Forecasting, Dividends per Share

ABSTRACT:
The importance of knowledge as a source of strategic renewal of an organization is obvious in today's complex and ... management development and resource planning department of Tehran University of Medical Sciences and Health Services.

Keywords:
Job attitudes, organizational citizenship behavior, knowledge sharing

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 co morbidity disorders of pre-school children.

Keywords:
anxiety; narrative therapy; children; play therapy