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

Abdoli M. Mahmoudzadeh A. and Darvishan M.


ABSTRACT: Nowadays, not only in academic areas but also among the ordinary people and organizations, auditors’ independency is an important factor that is considered by all parties. The independency of auditors can be achieved with their rotation, but this issue is not only limited to academic areas. When the type of auditors’ opinion is not considered, the size and type of auditing institutions are not significantly associated with auditing institutions’ rotation. Keywords: Auditing Institution’s Rotation, The Type of Auditors’ Opinion.
In this research, it is tried to determine the relation between governance system components and earnings quality in ... in this research has not any significant effect on earning quality of listed companies in Tehran Stock Exchange.

Restatement of Financial Statements, Free Cash Flow, EPS

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, affect the formal economy and informal economy, using an Asian country data. The ... a smaller informal economy. Furthermore, an increase in 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 ... analysis, a significant positive relationship was observed between cumulative stock returns and board compensation.

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

This research is aimed to examine “the effect of REBT on decreasing depression and anxiety of women living in Qom.” ... and control groups regarding depression and anxiety. Based on the results, REBT significantly reduced these variables

The purpose of this research is Investigation of The Relationship Between Audit Fees, Auditor Independence and Audit ... The results show that Audit Fees change is significantly associated with the Auditor Independence and Audit Quality.

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines ... 0.22), autonomy (p=0.00, 0.32), and effective communication (p=0.00, 0.39) have significant effect on self-efficacy.

The relationship of return with Free Cash Flow and Earning before and after restatement of financial statements; case study

Earnings Management - Financial Leverage - Restatement of Financial Statements; TSE Corporation

The relationship of return with Free Cash Flow and Earning before and after restatement of financial statements; case study

FDI, Export, Economic Growth, Causality, Panel-VECM

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines ... 0.22), autonomy (p=0.00, 0.32), and effective communication (p=0.00, 0.39) have significant effect on self-efficacy.

The purpose of this research is Investigation of The Relationship Between Audit Fees, Auditor Independence and Audit ... The results show that Audit Fees change is significantly associated with the Auditor Independence and Audit Quality.

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines ... 0.22), autonomy (p=0.00, 0.32), and effective communication (p=0.00, 0.39) have significant effect on self-efficacy.

The relationship of return with Free Cash Flow and Earning before and after restatement of financial statements; case study

Earnings Management - Financial Leverage - Restatement of Financial Statements; TSE Corporation

The relationship of return with Free Cash Flow and Earning before and after restatement of financial statements; case study

FDI, Export, Economic Growth, Causality, Panel-VECM

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines ... 0.22), autonomy (p=0.00, 0.32), and effective communication (p=0.00, 0.39) have significant effect on self-efficacy.

The purpose of this research is Investigation of The Relationship Between Audit Fees, Auditor Independence and Audit ... The results show that Audit Fees change is significantly associated with the Auditor Independence and Audit Quality.

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines ... 0.22), autonomy (p=0.00, 0.32), and effective communication (p=0.00, 0.39) have significant effect on self-efficacy.

The relationship of return with Free Cash Flow and Earning before and after restatement of financial statements; case study

Earnings Management - Financial Leverage - Restatement of Financial Statements; TSE Corporation

The relationship of return with Free Cash Flow and Earning before and after restatement of financial statements; case study

FDI, Export, Economic Growth, Causality, Panel-VECM

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines ... 0.22), autonomy (p=0.00, 0.32), and effective communication (p=0.00, 0.39) have significant effect on self-efficacy.
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.

Many factors affect interpersonal attractions. According to Social psychological studies, pleasant and unpleasant odors ... are present. 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 ... 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 potential of high school male students.

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 purpose of this study was to investigate the relationship between family communication patterns and satisfaction with ... Based on the findings, it can be concluded that conversation plays a key role in students' life satisfaction.

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.
Assessing Asymmetrical Relationship between Cash Flow Sensitivity and Operating Cash Flow

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)

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 ... 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

Borhani, S. and Abdoli, M.


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

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 ... 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

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

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