Earnings Manipulation and Prior Period Adjustment on Tax Aggressiveness

Original Research, D1

Abdoli M., Abolghasemi M. and Panahi H.

**ABSTRACT:**
The purpose of this research is to study the relationship and impact of the effective factors on Tax aggressiveness and the relationship between the prior year's adjustments and tax assertiveness and tax diagnostic dereference in the companies.

**Keywords:**
Earnings Manipulation, Prior Period Adjustments

**Presentation of a Model**
for Evaluation of Effective Factors on Developing of the Perceived Excellent Educational Ethics

**Original Research, D2**

Amini M., Shafipour Motlaq F. and Rahmani J.

ABSTRACT: The present study was intended to identify the relationship between triple factors (supervision, fair/equitable treatment with students, and critique of students) and their effects on developing the perceived excellent educational ethics.

Keywords: Students Supervision, Critique of Students, Equitable/Fair Treatment with Students, Developing the Perceived Excellent Educational Ethics

The Investigation of the Structural Relationship between Perception of Class and Psychological Basic Needs of University Students and their Academic Engagement

Original Research, D3

Asadian MH., Kavosian J., Bagi A., Hashami K., Arabzadeh M. and Hoseinpour M.

| **ABSTRACT:** | The study present a model to describe structural relations between three groups of variables based on theories. The model was utilized to examine the relationship between psychological basic needs and academic performance. The results indicated that the relationship was significant (but low) and between psychological basic needs and academic performance was significant considerably. |
| **Keywords:** | Psychology, Cognitive, Affective and Behavioral |

The Comparison of Two Methods of Maximum Likelihood (ML) and Diagonally Weighted Least Squares (DWLS) in Testing Construct Validity of Achievement Goals

Original Research, D4

Baghdarnia M., Firozy Soreh R. and Gorji R.

ABSTRACT: The present essay was intended to compare between two methods of estimation, namely, Maximum Likelihood (ML) and Diagonally Weighted Least Square (DWLS). The researcher observed that ML adapts default estimation method (ML) so the results may be biased and this may lead to making the erroneous decisions.

Keywords: Estimation Methods, Maximum Likelihood, Diagonally Weighted Least Square, Construct Validity, Achievement Goals

ABSTRACT: This study aimed to identify intelligence effective factors in gifted students in Tehran. To perform this study, the researchers designed a questionnaire that was distributed among 120 students from 3 different areas of Tehran. The results indicated that interpersonal intelligence, and nature oriented, spiritual, moral and emotional were the most important factors in the assessment of intelligence.

Keywords: Intelligence, Multiple Intelligences, Giftedness

Identifying Intelligence Effective Factors in Gifted Education Students in Tehran

Original Research, D5

Bahmannia H., Khosravi A. and Khorshidi A.


ABSTRACT: This study aimed to identify intelligence effective factors in gifted students in Tehran. To perform this study, the researchers designed a questionnaire that was distributed among 120 students from 3 different areas of Tehran. The results indicated that interpersonal intelligence, and nature oriented, spiritual, moral and emotional were the most important factors in the assessment of intelligence.

Keywords: Intelligence, Multiple Intelligences, Giftedness
The Relationship of Spiritual Intelligence with Mental Health and Organizational Commitment among Nurses in Mashhad Hospitals

Original Research, D6

Entesar Foumany GH. and Danshdost M.


ABSTRACT: With regard to the importance of the relationship between organizational commitment with spiritual intelligence and organizational commitment with mental health.

Keywords: Organizational Commitment, Spiritual Intelligence

pii: S23224770 1400006-4
Reliability and Validity of the Balanced Scorecard in Iranian Organizations

Original Research, D7

Hashemian F., Abbaspour A., Piri Zamaneh M. and Taheri B.


ABSTRACT: In this study using the Balanced Scorecard in Iranian organizations, we try to examine the coefficient of correlation for the 55-item questionnaire. The result showed that the correlation coefficient is 0.79, which provides evidence for reliability of the instrument. The factor analysis results revealed five factors: financial perspective, learning and growth, internal processes, customer perspective, and the overall perspective. These factors explain 79.4% of the variance in the data, which is another evidence for the construct validity (evaluation function) that is designed to measure.

Keywords: Balanced Scorecard, Reliability, Validity

A strategic Review the Impact of Intellectual Capital Components on Organizational Performance

Original Research, D8

Hashemnia SH., Naseri S. and Tabatabaei Mozdabadi SM.
The present study searches for determination of the relationship between Intellectual Capital (and its components) with Organizational Performance of Sepah Bank branches throughout Tehran Province. The regression analysis results indicated that Internal Capital (β=0.452, P<0.01) has the highest impact on Organizational Performance of Sepah Bank branches throughout Tehran Province.

**Keywords:** Intellectual Capital, Human Capital, Relational (Customer) Capital, Structural Capital, Performance, Sepah Bank

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**The Relationship among Educational Creativity and Educational Self-Actualization in Students**

**Original Research, D9**

Naghsh S., Foroughi Abari A. and ShafeiPour Motlaq F.

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The present essay has studied on the relationship among students' educational creativity and their educational self-actualization. The results showed that educational self-actualization is interpreted by variables of fluidity, elaboration, originality, and flexibility.

**Keywords:** Educational Creativity, Fluidity, Elaboration, Originality, Flexibility, Educational Self-Actualization
Analysis of the Mediating Effect of Academic Buoyancy on the Relationship between Family Communication Pattern

Original Research, D10

Reisy J., Dehghani M., Javanmard A., Shojaei M and Monfared Naemian P.


ABSTRACT: The objective of this study was to analyze the mediating effect of self-efficacy on the relationship between family communication pattern and academic buoyancy. The reasons for the implications are presented in this study.

Keywords: Aspects of Family Communication Pattern, Academic Buoyancy, General Self-Efficacy
Composing in Persian as a Second Language and English as a Foreign Language: A Study of Narrative Writing

Savaedy SY.


ABSTRACT: Although numerous studies have been conducted to investigate second language composing processes; little research has been devoted to the specific topic of narrative writing in second language settings, whereas some of the students below the level had considerably more problems in composing in English and Persian.

Keywords: Second Language, Narrative Writing, Linguistics

The Review on the Relationship among Social Capital and Performance of Staff Employees

Original Research, D12
Shariatmadari M., RashidMohammadZadeh P. and Safaei T.


ABSTRACT:
The current research is purposed to examining the relationship among social capital and performance of staff employees of Islamic Azad University (CTB).

Keywords: Social Capital, Performance, Personnel, University

Sharifi SH., Namaghi M. and Masroor GH.


ABSTRACT:
Aim of this research was study the effect of employees' perceptions of organizational context on their attitudes toward job. The study results indicated that employee perceptions of organizational context have positive impact on job attitudes.

Keywords: Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity

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Study Effect of Employees Perceptions of Organizational Context on Their Attitudes toward Job Mediated by Employees Point of View to the Organization Identity

Original Research, D13

Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
The purpose of this study is to compare dimensions of emotional security among adolescents, considering various types of family structure. The study also explores how gender plays a role in this context. The research aims to contribute to understanding the complexities of emotional security in adolescence.

One of the fundamental concepts in philosophy is the concept of possibility. This concept is crucial in Islamic thought, as it underpins the idea that existence is based on the theory of originality of its existence. Avicenna and Mulla Sadra, prominent Islamic philosophers, believe that need is a criterion to cause possibility. Poverty, in this perspective, is not an absolute state but is dependent on the context and the concept of possibility.

The present study was aimed at comparing the rate of social skills and educational achievement in grade-skipping students and their ordinary classmates. The study found that being comparable with the older classmates in terms of social skills and educational achievement may justify this method.

It is aimed to clarify the relationship between management skills of principals and their effectiveness in Karaj 4th District primary schools. The study indicates that any increase in each technical, human, and cognitive skill increases the effectiveness of the organization.

In this paper, the human, Iran-Islamic, and Western lifestyles are compared through viewpoints of Islam and the West. The opposite of these principles dominates a Western lifestyle, whereas in an Islamic context, these principles are valued differently.

This study aimed to investigate globalization, globalizing, and their effects on educational systems. Statistical analysis revealed that in this regard, comparative studies can identify weaknesses and opportunities and clarify the improvement process.

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 auditor independence and audit quality.

Infertility has a strong and negative impact on several areas of the individual's life. Infertile women may lose their self-esteem and feel guilty/blame themselves. This study investigates the role of psychosocial responses (self-image/self-esteem, guilt/blame, sexuality problems, and interpersonal relationship) in the context of infertility.
ABSTRACT:
Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are interpreted by various Islamic interpreters and scholars. This study aims to compare and analyze the interpretation of verses of Quran about loan, and loan rules by Shia and Sunni Commentators from the viewpoint of Islamic interpreters and scholars, with emphasis on the separation of religion and Imami scholars’ ideas. 

Keywords: Loan, Religion, Interest Free Loan, Charity