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 Excel...
ABSTRACT:
The present study was intended to identify the relationship between triple factors (supervision, fair/equitable treatment with students, critique of students) as mediating variable among triple effective factors by 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.

The study presents a model to describe structural relations between three groups of variables based on theories. The model shows that the relationship between basic psychological needs and academic performance 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)**

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

Identifying Intelligence Effective Factors in Gifted Education Students in Tehran

Original Research, D5

Bahmannia H., Khosravi A. and Khorshidi A.


ABSTRACT: The present essay was intended to compare between two methods of estimation, namely, Maximum Likelihood (ML) and Diagonally Weighted Least Square (DWLS). Results show that Maximum Likelihood 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 (DWLS), Construct Validity, Achievement Goals.
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
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 Score card in Iranian organizations, we try to examine coefficient of 55-item questionnaires and analysis of factor solutions to determine the factor structure and its correlation matrix. The results show that the coefficient of reliability for the composite scale is 0.967. The confirmatory factor analysis identifies the average correlation between the indicators and the factors. The results show that the coefficient is 0.795 that 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. (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

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

Original Research, D9

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

The present essay has studied on the relationship among students' educational creativity and their educational self-actualization. The results show 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 and Academic Buoyancy

Reisy J., Dehghani M., Javanmard A., Shojaei M and Monfared Naeimian 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

Original Research, D11

Savaedy SY.


ABSTRACT: Although numerous studies have been conducted to investigate second language composing processes, little research has been done on the differences between Persian and English writing by second language learners. This study compares the composing processes of advanced and intermediate Persian learners with intermediate and advanced English learners. The results showed that, with the exception of those students who were below the level of proficiency in English, the Persian learners had no significant differences in their composing processes when compared to their peers. However, 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). The study was done with quantitative and descriptive-interpretive research method. The research population was all employees of the university. The research was done by self-report questionnaires. The sample was selected by simple random method. The findings of this study showed that bonding dimension had a significant impact on performance of staff employees while structural dimension had no significant impact on performance of staff employees of Islamic Azad University (CTB).

Keywords:
Social Capital, Performance, Personnel, University

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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

Sharifi SH., Namaghi M. and Masroor GH.


ABSTRACT:
The aim of this research was to study the effect of employees' perceptions of organizational context on their attitudes toward job, mediated by employees' point of view to the organization identity. The research was conducted using a descriptive-interpretive method with a sample of 117 employees working in a private university. The findings showed that the employees' perceptions of organizational context had a significant and positive impact on their attitudes toward job. Furthermore, the employees' point of view to the organization identity mediated the relationship between employees' perceptions of organizational context and their attitudes toward job.

Keywords:
Employee Perceptions of Organizational Context, Job Attitudes, Organizational Identity
In this paper, in order to illustrate the Iran-Islamic and Western lifestyle, viewpoints of Islam and the West about the human, Iran-Islamic, Western lifestyle can be realized. As, usually the opposite of these principles dominants a Western lifestyle.

The purpose of this study is to compare dimensions of emotional security among adolescents, considering various types of security and insecurity feeling among adolescents and also gender plays an important role in this regard.

The sport tourism is most important and most developed sector of tourism industry. The first step for development of this sector is the development of sport attractions. As, for example, riding as major sport attractions has a high potential for the development of the sport tourism in Hormozgan Province.

It is aimed to clarify the relationship between management skills of principals and their effectiveness in Karaj 4th District Primary Schools. Any increase in each technical, human and cognitive skill increases the effectiveness of organization.

The present study was aimed at comparison the rate of social skills and educational achievement in grade-skipping students and non-skipping students. It seems that being comparable with the older classmates in terms of social skills and educational achievement may justify this method.

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

Infertility has a strong and negative impact in several areas of the individual's life. The infertile women may lose self-image/self-esteem, guilt/blame, sexuality problems, and interpersonal relationship.

The present study investigates the effectiveness of emotionally-focused couple therapy in resolution of marital conflicts. The study of marital conflicts between the couples visiting consultation centers in the city of Bandar Abbas is confirmed.

The Sport Tourism Capabilities of the Hormozgan Province

Globalization, Globalizing, Educational Systems, Sustainable Development

Management Skills, Technical Skills, Human Skills, Cognitive Skills, Effectiveness

Psychosocial responses among infertile women and normal women

Workplace Spirituality, Organizational citizenship behaviors, Structural Equation Modeling

Leadership, Leadership styles, Teamwork, Motivation, Behavior, Results

Effects on Educational Policy, Educational System, Education, Educational System
ABSTRACT:

Loan, as a part of economic system with social results, is emphasized in Quran and narratives. Verses of Quran about loan are the basis of Islamic interpreters' and scholars' ideas. In this paper, a comparative study of the Shia and Sunni Commentators Citing Verses of Loan Rules in Quran is presented, with emphasis on the separation of religion and Imami scholars' ideas.

Keywords: Loan, Religion, Interest Free Loan, Charity