Relationship between Knowledge Management and Organizational Creativity of the Staff (Case Study - Finance Affairs Management of Tejarat Bank).

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ABSTRACT: The purpose of the present research was to investigate ...
Keywords: Knowledge Management, Production, Distribution, Application of Knowledge, Organizational Culture, Creativity

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 among the ordinary people and organizations, auditors’ independency is an issue of great importance that is not only considered as a condition for the auditors’ independency but also as a condition for the auditing institution’s independency. The present study is an attempt to assess the effects of auditing institutions’ size and type of auditors’ opinion on auditing institutions’ rotation. The results show that auditing institutions’ size and type of auditors’ opinion are not significantly associated with auditing institutions’ rotation.
The purpose of this research is to examine the relationship between audit fees and board compensation while controlling for other factors. A significant positive relationship was observed between cumulative stock returns and board compensation.

The present research discusses earnings management of managers using restatement of income numbers to know whether such restatements are due to earnings management up to 95 percent and managers gain through restatement of income numbers.

The purpose of this research is to investigate 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.

This study investigates the relationship between self-efficacy and psychological well-being components. It also examines the impact of restatement of income numbers on earnings management. The correlation coefficients for self-efficacy with autonomy (p=0.00, 0.22), effective communication (p=0.00, 0.39) have a significant effect on self-efficacy.

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

This research evaluated the relationship of return with free cash flow and earnings before and after restatement of financial statements. The results show that the power of information is decreased which in turn results in the decrease of the financial statements' reliability.

This research is aimed at investigating the impact of synthetic model of teaching on creative writing of fifth-grade boys in Dezful. The research hypothesis was verified as the experimental group showed higher creativity compared to the control group.

This research evaluated the impact of restatement of income numbers on earnings management. The results show that restatement of income numbers is due to earnings management up to 95 percent and managers gain through restatement of income numbers.
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 predicted that higher emotional intelligence would lead to a decrease in addiction potential because of the positive impact of emotional intelligence on impulse control, stress management, and self-awareness. The study found that there is a negative correlation between emotional intelligence and addiction potential, indicating that students with higher emotional intelligence are less likely to be caught in this trap. And it makes clearer the need of students to participate in group work.

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

The anxiety for EFL learners that accompanies the listening comprehension (LC) task is difficult to detect, but its negative impact on learners' performance is evident. The result shows anxiety and listening comprehension in English are correlated negatively.

Corrective Feedback, Evaluative Feedback, Formative Feedback, Student Writing, Writing Performance

The aim of the present study was to examine the relationship between family communication patterns and Resilience in cancer cases. It was found that families who were trying to have a dialogue with children, pay attention to their demands, this resulted in child resilience.

Hardiness, Happiness, students, Payame Noor University,

In this study, the differences of opinions between CPAs working in audit firms who are the members of Iranian Association of Certified Public Accountant and auditors about the implementation of international auditing standards as well as auditors selection method are important and are significantly effective on auditors' opinion.

listening comprehension, anxiety, listening anxiety

Many factors affect interpersonal attractions. According to Social psychological studies, pleasant and unpleasant odors have a significant impact on interpersonal attraction. Pleasant odors have more influence on women, but the effects of unpleasant odors are the same for both sexes.

In present century, commercial competitive market transforms to a competitive market between the brands. The brands spare no effort to attract customers. Consumers' brand preference is affected by brand origin and brand image. The brand origin is the country of production, and the brand image is the consumer's perception of the brand. The present study used Cochran's sample size to select 384 people of clothing luxury brands consumers of Kish Island.

Debate about the value of providing corrective feedback on L2 Writing has been outstanding in recent years as Truscott, 2006, Truscott, 2000, and Moreton, 2008, pointed out. Many studies have shown that Iranian low proficiency student writers prefer the clarity of evaluative feedback which directly addresses their errors. However, there is a need for corrective feedback, as it helps students identify and correct their errors, which is crucial for their improvement in writing skills.
Assessing Asymmetrical Relationship between Cash Flow Sensitivity and Operating Cash Flow

Original Research, D53
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 relationship between cash flow sensitivity and operating cash 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)

Original Research, D54
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 operations. This study compared unprofitable 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 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 the use of debt 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

Original Research, D55
Borhani, S. and Abdoli, M.

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. The results of the current study show that 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

Original Research, D56
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 dynamic environment. In this regard, this paper seeks to determine the impact of job attitudes on Organizational Citizenship Behavior and Knowledge Sharing. The data was collected from 138 questionnaires and analyzed using statistical software SPSS. The results indicated that job attitudes have a meaningful impact on Organizational Citizenship Behavior and Knowledge Sharing. Furthermore, it was found that job attitudes have a meaningful impact on Knowledge Sharing.

Keywords:
Job attitudes, Organizational Citizenship Behavior, Knowledge Sharing

The Effectiveness of Narrative Therapy on Anxiety and Co Morbidity Disorders of Pre-School Children

Original Research, D57
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 divided into experimental and control groups. The experimental group received narrative therapy while the control group did not. The results showed that narrative therapy reduced anxiety and co morbidity disorders of pre-school children.

Keywords:
anxiety; narrative therapy; children; play therapy