



Abstracts

Quarterly Journal of Development Strategy, ۲۰۲۵, Vol. ۲۱, Noۛ (۸۲), ۵۵۶-۵۹۰

Designing an economic entrepreneurship development model centered on the role of women

Amin Najaf Gholidoost^۱
Gholamreza Rahimi^{۲*}
Farhad Nejad Irani^۳

Abstract

Background and purpose: The presence of women in the society shows the role of this stratum more in economic processes, which makes it necessary to pay attention to it. Based on this, the present research was conducted with the aim of designing a model of economic entrepreneurship development centered on the role of women.

Methods: From the point of view of the goal, the current research is developmental and has a mixed approach (qualitative and quantitative), which is in the form of an interpretive paradigm in the qualitative part. The data collection tool was semi-structured interviews. The research community was ۱۰ people from ۱۰ entrepreneurship experts in the field of women and university professors who were selected purposefully based on theoretical saturation. Thematic analysis strategy was used to analyze the obtained data.

Findings: The findings of the research showed that five main themes and twenty organizing themes of women's empowerment (scientific promotion of women entrepreneurs, communication skills, women's skill enhancement), individual characteristics (women's action initiative, women's responsibility, spirit self-belief); economic

^۱ - Ph.D. Student in Comparative Management, Department of Public Administration, Bonab Branch, Islamic Azad University, Bonab, Iran.

^۲ - Assistant Professor, Department of Public Administration, Bonab Branch, Islamic Azad University, Bonab, Iran (Corresponding Author). Email: drrahimi۲۳@gmail.com

^۳ - Assistant Professor, Department of Public Administration, Bonab Branch, Islamic Azad University, Bonab, Iran.

support (financial incentives, tax support, facilities and loans); Creating a supportive environment (supporting families, legal support, forming entrepreneurship support units and institutions, introducing entrepreneurs, facilitating processes, facilitating marketing); Cultural development (cultural improvement of the society, promoting the spirit of teamwork, changing the traditions of the society, trusting women, changing the attitude towards gender).

Conclusion: According to the findings of the research, one of the effective factors in achieving the promotion of women's entrepreneurship in East Azarbaijan province is women's entrepreneurship, which is carried out by using women's empowerment, individual characteristics, economic support, creating a supportive environment, and cultural development. to be The contribution of this research is the development of an integrated framework for entrepreneurship development that provides suggestions to its managers regarding the development of women's entrepreneurship and future researchers.

Keywords: women's entrepreneurship, East Azerbaijan province, women's empowerment, individual characteristics, economic support, creating a supportive environment, cultural development.

Identifying and rating environmental management accounting tools and presenting a model for sustainable development of the hotel industry

Azadeh Elsadat Torabzadeh Bafeghi ^۱

Mahmoud Moeinuddin ^۲

Nasim Shah Moradi ^۳

Forough Heirani ^۴

Abstract

The consequences of tourism industry activities can cause different environmental problems, which can be harmful and detrimental to different groups. Environmental management accounting (EMA) integrates the two main principles of sustainable development, environment and economy, and allows companies to control the environmental consequences of business in the form of monetary units. The main objective of the present study is to identify and rate environmental management accounting tools and present an appropriate model for implementing environmental management accounting in the hotel industry. The research method is a survey and qualitative type. In the first step of the research, the statistical population includes specialists and experts in the field of hotel management. Sampling from this population was carried out purposefully and finally ۹ experts were selected. By reviewing the literature and theoretical background, environmental management accounting techniques in the hotel industry were identified and the importance of each was determined using the fuzzy screening method. The environmental cost accounting techniques, full cost accounting, environmental investment efficiency assessment and comprehensive quality environmental management were found to have a very high importance. Then, using the content analysis method, a suitable model for implementing environmental management accounting in the hotel industry based on the Environmental

^۱ - PhD Student, Department of Accounting, Yazd Branch, Islamic Azad University, Yazd, Iran

^۲ -Professor, Department of Accounting, Yazd Branch, Islamic Azad University, Yazd, Iran (Corresponding Author) Mahmoudmoein@iauyazd.ac.ir

^۳ - Assistant Professor, Department of Accounting, Yazd Branch, Islamic Azad University, Yazd, Iran

^۴ - Assistant Professor, Department of Accounting, Yazd Branch, Islamic Azad University, Yazd, Iran

Management System (EMS) was proposed. This model includes ۴ main stages: planning, implementation and control, measurement and evaluation, and review.

Keywords: Environmental management accounting tools, fuzzy screening, environmental management accounting model, hotel industry.

Explaining the implementation gap in the anti-smuggling policy of goods and currency in order to enhancing social security

Seyed Dariush Javid^۱
Gholamreza Rahimi^۲
Karamollah Daneshfard^۳

Abstract

Background and objective: The smuggling of goods and currency represents one of the most significant obstacles to ensuring social security, imposing profound and detrimental consequences on society. Extensive evidence suggests that the policy aimed at combating the smuggling of goods and currency in Iran has failed to achieve its intended objectives following its adoption. Acknowledging the complexity inherent in policy implementation, the present study seeks to investigate the implementation gap in the anti-smuggling policy with the aim of enhancing social security.

Methodology: This study adopts a qualitative approach within an interpretive paradigm, utilizing thematic analysis as the strategy for data analysis. Data were collected through semi-structured interviews with seventeen policy implementers, who were purposefully selected, and interviews continued until data saturation was achieved. To ensure the validity of the research model, two strategies were employed: external audit and triangulation.

Findings and results: The findings of this study revealed six main themes and fourteen organizing themes that contribute to the implementation gap in anti-smuggling policies of goods and currency. These include: institutional capacity weaknesses (organizational independence, judicial system inefficiencies,

^۱ - Ph.D. Candidate in Public Administration, Faculty of Management and Economics, Science and Research Branch, Islamic Azad University, Tehran, Iran.

^۲ - Assistant Professor, Department of Public Administration, Faculty of Humanities, Bonab Branch, Islamic Azad University, Bonab, Iran (Corresponding Author). Email: rahimigholamreza@srbiau.ac.ir

^۳ - Professor, Department of Public Administration, Faculty of Management and Economics, Science and Research Branch, Islamic Azad University, Tehran, Iran.

administrative corruption); resource shortages (control equipment, human resource limitations); process inconsistency and lack of integration (unclear process definitions, poor information coherence, fragmented system performance); planning deficiencies (tariff setting, structural weaknesses in policy); and oversight shortcomings (inadequate monitoring of cargo movement, neglect of border control). The results indicate that the implementation of such policies is a complex phenomenon, and the resulting gap has harmful consequences for the country—often overlooked by policymakers. Therefore, revisiting and reforming the policy implementation process is essential to enhancing social security.

Keywords: social security, social order, policy implementation, gap implementation, prevention of goods and currency smuggling poli.

Identification and ranking of talent management indicators in Astan Qods Razavi using fuzzy Delphi approach

Hamideh Ojaghi Shirmard^۱

Shahla Sohrabi^{۲*}

Jafar Beikzad^۳

Abstract

Talent management responds to an important part of the unspoken needs of the organization's strategic decision-makers and accelerates development paths for the most talented people. The purpose of the current research is to identify and rank the indicators of talent management in Astan Qods Razavi. This research is applied in terms of purpose, and in terms of research typology, it is among mixed research with qualitative and quantitative approach in inductive-comparative paradigm. The current research method is fuzzy Delphi. The statistical population of this research is the professors and experts of public administration and human resource management in the qualitative section, according to the purpose of the research, sampling in this research was done in a targeted manner and in the number of ۱۹ people. The statistical population is a quantitative section of senior and middle managers and supervisors of subordinate departments of Astan Qods, which was determined using the convenience sampling method with a sample size of ۸۳ people. The data collection tool was an interview in the qualitative part and a questionnaire in the quantitative part, the validity and reliability of which were confirmed using the CVR index, Cohen's kappa test and retest. In the qualitative part, the qualitative data obtained from the interviews was done using the MAXQDA^{۲.۱۰} software and the

۱. Ph.D Candidate Department of Public Administration, Bonab.C., Islamic Azad University, Bonab, Iran.

۲. Associate Professor Department of Public Administration, SR.C.,, Islamic Azad University, Tehran, Iran (Corresponding Author) sohrabi۱۴۰۳@iaui.ac.ir

۳. Associate Professor Department of Public Administration, Bonab.C., Islamic Azad University, Bonab, Iran.

coding method, and the quantitative part of the research and final analysis was done using the fuzzy Delphi method. Using the qualitative data obtained from the exploratory interviews, ۲۴ talent management indicators were identified and then by extracting these factors, they were ranked through quantitative research. The results of the research show that talent alignment and retention, talent pool, flexibility in the recruitment and retention process, and organization policies are the most important indicators of talent management.

Key words: talent management, Astan Qods, fuzzy Delphi

Framework for Achieving Efficiency in the Islamic Republic of Iran with an Emphasis on Efficient Supervision

Seyed Ahmad Mousavi^۱
Ebrahim Mousazadeh^۲
Vali Rostami^۳

Abstract

The present paper, titled Framework for Achieving Efficiency with an Emphasis on Efficient Supervision, reflects the author's concern for establishing efficiency in the inefficient areas of the system and consequently enhancing the overall efficiency of the system in all domains. According to the author, sustainable improvement of the system's efficiency in all fields, as the most important and vital priority of the Islamic Republic of Iran, can be achieved in two steps. The first step requires serious commitment from senior officials and system agents to realize efficiency in all areas, contingent upon adherence to the framework proposed in this study and attention to its requirements. The second step follows the completion of the first step by system agents and naturally, with increased social trust, the sustainable enhancement of the system's efficiency in all fields is realized with the cooperation of the nation. To address the issue of system efficiency, the main research question is: How can the enhancement of efficiency in the Islamic Republic of Iran be ensured with an emphasis on efficient supervision, and what are its other important and determining components? The main hypothesis of the study is that the lack of cohesion and synergy in the macro structure of the system and its institutions, aligned with the overarching

^۱ - PhD Student in Public Law, Aras Campus, University of Tehran (Corresponding Author).
mousavi.ahmad۱۱@gmail.com

^۲ - Professor, Faculty of Law and Political Science, University of Tehran.

^۳ - Professor, University of Law and Political Science, University of Tehran.

policies and communicated programs, under unified management and efficient supervision, has led to the failure to achieve efficiency in inefficient domains. The most important finding of the research confirms that cohesion and synergy in the macro structure of the system, through unified management and effective supervision by the supreme supervisory institution in accordance with the implementation of policies, communicated macro programs, and approved laws, alongside the cooperation of the nation, facilitates the enhancement of the system's efficiency in all areas. The research method is descriptive-analytical, and data collection was conducted through library research.

Keywords: Efficiency enhancement, Structural synergy, Efficient supervision, Supreme supervisory institution.

From Economics to Economic Sociology

Maysam Musai^۱

Abstract

This article aims to explain the limits and limitations of economic sociology as an interdisciplinary scientific knowledge in comparison with classical economics. The first question is, what is the need for economic sociology, given economic theories? And what is economic sociology in principle? And what does it contribute to a more realistic explanation of economic phenomena? And can it be said that economic sociology has a more complete explanation of development developments in developing countries such as Iran? Following the answers to the aforementioned questions, other questions are raised, such as the following:

Can the findings of economic sociology be used in policymaking?

What are the nature of the topics that can be raised in economic sociology?

Is the method of study in economic sociology different from the method of economics and sociology?

Is there a difference in the role of structure and agency in economic sociology studies with economics or sociology?

What is meant by structure? Are the structures in economics and sociology the same?

Does the analysis of social phenomena in the specific sense of the word by economic methods or the study of economic theories by sociological methods fall under the category of economic sociology studies? Or are these studies purely economic?

Is the "actor" in social studies the same as the "actor" or "economic man" in economic studies? What is the difference between an actor and an actor?

What are the relative advantages of economic sociology studies for analyzing economic phenomena in the long or short term compared

^۱ -Professor, Member of the Working Group for the Transformation and Promotion of the Economics Department, University of Tehran. mousaaei@ut.ac.ir

to studying the same phenomena with the help of neoclassical theories?

What areas does economic sociology cover?

In which areas of social sciences and economics is the use of economic sociology theories advantageous and in which areas is it not?

What are the shortcomings of economic sociology in analyzing economic phenomena?

Are quantitative studies for understanding economic phenomena necessarily outside the scope of economic sociology?

How close or far are the schools of thought in economics to economic sociology?

What is the position of economic sociology in Iran?

What future is conceivable for economic sociology?

These are the issues pursued in this article.

Keywords: economic sociology, neoclassical economics, economic phenomena, social phenomena and methodology of economic sociology.

Identifying factors affecting business leadership in knowledge-based companies

Somayeh Sarbazqadim^۱
Majid Bagherzadeh Khajeh^۲
Kamaluddin Rahmani Yushanloie^۳

Abstract

The aim of this research is to identify the factors affecting business leadership in knowledge-based companies using exploratory factor analysis. In this section, the research field included experts, employees, and specialists of knowledge-based companies of small and medium-sized businesses in Tabriz, of which ۳۸۵ people were selected by simple random sampling method. Exploratory factor analysis was used to analyze the data, and finally, the Friedman test was used to rank and rank the factors. Thus, the findings indicate that five main factors (leadership skills, personality components, organizational environmental leadership components, leadership approaches, and ethical leadership interactions) are effective on business leadership, and in terms of importance, leadership skills ranked first, leadership personality components ranked second, organizational environmental leadership components ranked third, leadership approaches ranked fourth, and ethical leadership components ranked fifth. Finally, practical suggestions based on the results of the research were presented to the statistical community.

Keywords: Business, Knowledge-Based Companies, Leadership.

^۱ - PhD Student, Department of Industrial Management, Aras International Branch, Islamic Azad University, Tabriz, Iran

^۲ - Assistant Professor, Department of Industrial Management, Tabriz Branch, Islamic Azad University, Tabriz, Iran Bagherzadeh@iaut.ac.ir

^۳ - Assistant Professor, Department of Industrial Management, Tabriz Branch, Islamic Azad University, Tabriz, Iran

Designing a brain information management curriculum in order to develop a degree centering on brain information management

Fatemeh Satei^۱

Masoumeh Sadat Abtahi^۲

Rohollah Khodabandeh Lou^۳

Rohollah Karimi Khoyegani^۴

Abstract

In this research, the compilation and design of a brain information management curriculum was discussed with the foundational data theory method. Interviews were used to collect research data. The participants were ۱۷ experts in this field. The analyzes revealed ۶۷ codes or primary concepts. The goal of the curriculum (۱۴ items), the logic and why of the curriculum (۱۲ items) and techniques (۱۱ items) had the highest number of concepts. The elements of the logic and reason of the curriculum include ۱) achieving brain capacities, ۲) diversity in the cognitive and functional brain system, ۳) the role of information and how to process them, ۴) interdisciplinary applications, ۵) the special nature of information and ۶) flexibility. It was the brain. The goals include ۱) improving learning, ۲) improving personal performance in daily life, ۳) learning at a high speed, ۴) improving the speed and quality of decision-making, ۵) developing creativity, ۶) mental agility, ۷) learning accumulation, ۸) health, ۹) training specialists, ۱۰) empowering control over information. The teaching method included ۱) pen and paper, ۲) self-study and intervention, ۳) project teaching method, ۴) group discussion, ۵) problem solving, ۶) comparison and contrast, ۷) group cooperation

^۱ - Fatemehsatei, PhD student specializing in curriculum planning Department of Educational Studies and Curriculum Development, SR.C., Islamic Azad University, City, Iran

^۲ - Dr. Masoumeh Al-Sadat Abtahi, Assistant Professor, Department of Educational Studies and Curriculum Planning, Science and Research Branch, Islamic Azad University, Tehran, Iran (Corresponding Author) : fatemeh.satei@gmail.com

^۳ - Assistant Professor, Faculty of Educational Technology, UPM Malaysia, Malaysia

^۴ - Associate Professor, Faculty of Educational Sciences, Allameh Tabatabaei, Tehran, Iran

and ٨) games. The curriculum content included ١) information analysis, ٢) processing reconstruction, ٣) information pathogenesis, ٤) information management, ٥) infomorphology, ٦) infotherapy, ٧) brain function, ٨) neuroscience. The techniques included ١) unconscious processing, ٢) mental photography technique, ٣) using natural brain functions, ٤) active recall, ٥) visual images, ٦) small content, ٧) interactive exercises. The appropriate evaluation and evaluation method for this course was the formative evaluation method.

Keywords: Curriculum, brain, information, information management, brain information management.

Presenting a model for strengthening positive organizational behaviors in employees of government organizations

Afsaneh Sadeghi^۱
Houshang Taghizadeh^۲
Ali Ghorbani^۳

Abstract

The present study was conducted with the aim of presenting a model for strengthening positive organizational behaviors in employees of government organizations. The present research method was mixed (qualitative and quantitative). In this study, the grounded theory method was used. The present study is an applied-developmental study in terms of its purpose, which was conducted in the qualitative stage using the purposive sampling method and using academic managers and experts, senior and middle managers of government organizations, who had complete information about positive organizational behaviors. The data of the qualitative part were obtained using semi-structured interviews. In the present study, the most important method of data collection was the use of interviews (semi-structured). Since the most important method of data collection was interviews. In this study, according to the criteria provided by "Cresswell and Miller" in order to ensure the validity of the research, a three-stage process of open, axial and selective coding was used in accordance with the grounded theory process using MAXQDA software. In general, from the analysis of qualitative research data, ۱۰ main categories and ۲۹ subcategories were identified and

^۱-Ph.D Student, Department of Public Administration, Tabriz Branch, Islamic Azad University, Tabriz, Iran

^۲- Professor, Department of Management, Tabriz Branch, Islamic Azad University, Tabriz,
E-mail: taghizadeh@iaut.ac.ir

^۳- Assistant Professor, Department of Business Management, Payame Noor University, Tehran, Iran.

presented. According to the results, causal conditions (individual, organizational, and supra-organizational factors), contextual conditions (organizational culture, macro-management and policy-making, employee participation), central category (enhancing positive organizational behavior of employees), strategies (micro-level, macro-level), consequences (individual, organizational, supra-organizational), and intervening conditions (the role of the government, social factors, and economic factors) were identified as explanations for strengthening positive organizational behaviors in employees of government organizations.

Keywords: Organizational behaviors, positivity, government organizations.

Designing the desired financial architecture model

Amir tabandeh Dost^۱
Akbar Akbar kanani^۲
Heidar mohamadzadeh salteh^۳
Yaghoub Aghdam Mazraeh^۴

Abstract

The financial architecture of the company determines not only the efficiency of the formed capital structure from the point of view of its owners and the alignment of their goals with the goals of the company's management, but also its position in the market. The compatibility of interests between owners and managers determines the alignment of strategic and operational goals of the company and the financial component of achieving them. The most general form of financial architecture is the expression of patterns of the inherent structure of the system, the program or the general concept used to create it and achieve the strategic goals of these activities, taking into account a combination of external and internal factors of the company's idea. Therefore, the current research has been carried out with the aim of designing the optimal financial architecture model. The research method is practical in terms of its purpose and it is considered quantitative in terms of the nature of the research. The statistical population consisted of capital market experts, and the statistical sample of the research was compiled using the relationship of determining the sample size based on the opinion of "Hare" (۲۰۱۴), selection and a researcher-made questionnaire based on semi-structured interviews with the help of experts, and then To quantitatively evaluate content validity and to ensure that the most

^۱- PhD Student, Department of Accounting, Marand Branch, Islamic Azad University, Marand, Iran

^۲- Associate Professor, Department of Accounting, Marand Branch, Islamic Azad University, Marand, Iran (Corresponding Author) Akbarkanani۲۰۰۰@yahoo.com

^۳- Associate Professor, Department of Accounting, Marand Branch, Islamic Azad University, Marand, Iran

^۴- Department of Accounting, Sofian Branch, Islamic Azad University, Sofian, Iran.

important and correct content (necessity of the question) is selected, (content validity ratio) and to ensure that the tool questions are designed in the best way to measure content, from (validity index) Content) has been used. The reliability of the questionnaire was also checked using Cronbach's alpha and the total value was $^{.94}$. Was obtained. To analyze the data, confirmatory factor analysis and structural equation models were used with the help of Lisrel and Spss software. Examining the paradigm model showed that causal conditions have a positive and significant effect on the central phenomenon, background, intervening and central conditions on strategies and strategies on the consequences of financial architecture.

Keywords: Architecture, Financial architecture, Ownership structure, Corporate governance.

Analysis of the mediating role of green human resources management in the impact of organizational factors on sustainable organizational development

Saber Ghorbani^۱

Abstract

The aim of the Analysis of the mediating role of green human resources management in the impact of organizational factors on sustainable organizational development in public organizations of Tabriz city. The present research method is descriptive-survey and a questionnaire was used to measure the research variables. In this research, to measure the research components, a questionnaire based on the Likert scale is used, and therefore, to measure the organizational factors, the questionnaire of Manourian and Kesai (۲۰۰۷) and to measure the variable of green human resource management, the questionnaire of Azadeh Safai and Mehran Nejati (۲۰۲۰) and for The questionnaire of Chris et al. (۲۰۰۶) was used to measure the variable of sustainable organizational development. The statistical population of the current research includes managers, experts and employees in the field of management and human resources of more than a dozen active organizations in Tabriz city, and the sample size is ۳۸۴ according to Morgan's table for the unlimited population. The sampling method was simple. To verify the validity of the questions in the questionnaire, two types of validity (face validity, confirmatory factor analysis, convergent validity, divergent validity) were used and to ensure the reliability of the questionnaire, Cronbach's alpha and composite reliability were used. The results of this research show that organizational factors have an impact on sustainable organizational development with an emphasis on the mediating variable of green human resource management in public organizations of Tabriz city, and all research hypotheses were confirmed.

Keywords: Organizational factors, sustainable organizational development, green human resource management.

^۱ - Assistant Professor, Department of Public Administration, Sarab Branch, Sarab Islamic Azad University, Iran. saber_ghorbani@yahoo.com

The structure of the social responsibility development of the Customs Organization based on the analysis of the content of the teachings of Nahj al-Balagheh

Siamak Azari ^۱

Nima Ranjijafaroudi ^۲

Alireza Farakhbakht Foman ^۳

Abstract

From the perspective of Imam Ali (AS), humans are inherently social beings whose presence in society necessitates the development of social and political responsibilities to effectively contribute to the community. Based on this premise, the present study aims to explore the structure of developing social responsibility within the customs organization through a content analysis of the teachings in Nahj al-Balagha. Given the nature of the subject, this research is categorized as a quantitative content analysis, which is an appropriate approach for understanding the content of texts and extracting key concepts. The statistical population of the study includes the entire Nahj al-Balagha, with the sample comprising all sermons and teachings related to the development of social responsibility. Data collection was conducted using specialized content analysis sheets, and relevant content was extracted from Nahj al-Balagha. To analyze the data, a coding guideline was designed and implemented based on the objectives and focus of the research. The findings revealed five main components of social responsibility, including the ethical dimension, the educational and learning dimension, the leadership and management dimension, the economic dimension, and the legal dimension, which were identified from hundreds of sub-components. Attention to and effective implementation of these components can play a significant role in improving the quality of social responsibility development among individuals in the organization.

^۱ - Department of public administration, Aa.C., Islamic Azad University, Astara, Iran.

^۲ - Department of public administration, BaA.C., Islamic Azad University, International Bandaranzali, Iran. (Corresponding Author): ranji@iaubanz.ac.ir

^۳ - Department of public administration, BaA.C., Islamic Azad University, International Bandaranzali, Iran.

The results of this study can contribute to enhancing the performance of the customs organization, increasing the social responsibility of its employees and managers, and fostering improved social interactions within the organization.

Keywords: development of social responsibility, customs organization, Nahj al-Balagha.

Consequences of organizational innovation in the banking industry (Case Study: Sepeh Bank branches in East Azarbaijan province)

Ali Jabraeili Jouband^۱
 Yaghoub Alavi Matin^۲
 Morteza Honarmand Azimi^۳

Abstract

Background and objective: Innovation in an organization is critical to achieve operational success, which significantly affects the success and performance of an organization. Therefore, the present research, understanding the importance of organizational innovation, seeks to identify the consequences of organizational innovation in the banking industry in Sepeh Bank branches in East Azerbaijan province.

Methodology: The current research is practical in terms of purpose. The statistical population includes all previous researches. To collect data, internal and external databases were searched, which included ۱۵۶ articles. In this regard, keywords related to the purpose of the research were searched, and with the purpose of targeted sampling, ۹۱ articles of the most relevant researches were selected as a statistical sample.

Findings and results: The findings of the research showed that the consequences of organizational innovation include ۵ basic themes, ۸ organizing themes and ۴ inclusive themes. The results of the research showed that the consequences of organizational innovation have four overarching themes of organizational productivity (efficiency, effectiveness); organizational sustainability (response to the environment, value creation); improving the organization's performance (organizational purposefulness, organizational growth

^۱ - Ph.D. Student in Industrial Management (Systems Management), Tabriz Branch, Islamic Azad University, Tabriz, Iran.

^۲ - Assistant Professor, Department of Management, Tabriz Branch, Islamic Azad University, Tabriz, Iran (Corresponding Author). Email: alavimatin@iaut.ac.ir

^۳ - Assistant Professor, Department of Management, Tabriz Branch, Islamic Azad University, Tabriz, Iran.

and development); Job belonging of employees (job satisfaction, professional improvement of employees).

Keywords: organizational innovation, organizational productivity, organizational sustainability, organizational performance, job engagement.

Monetary and fiscal policy and macroeconomic variables in selected Islamic countries

Ebrahim safarzadeh^۱

Roya aleemran^{*۲}

Seyedali Paytakhti oskoi^۳

Abstract

To implement a successful monetary and fiscal policy, it is necessary for economic authorities to have a correct assessment of the time and extent of the impact of this policy on economic variables. For this purpose, adequate understanding and recognition of the tools and mechanisms through which the monetary and fiscal policy affects the economic sectors is necessary. Therefore, developing a monetary and fiscal strategy appropriate to the economic conditions in countries such as Iran and Islamic countries such as Saudi Arabia, Kuwait, etc., which are concerned with Islamic economic policy and the elimination of interest rates and the implementation of economic justice, is of great importance. In order to collect the required information, this research was done from various tools such as internal websites and visiting libraries. Also, EXCEL software and EVIEWS^{۱۲} statistical software were used to test the hypotheses and finally analyze the data. The research results have been examined in the form of eight hypotheses and the results show that the effect of fiscal policy in selected Islamic countries on the variables of GDP, price index and interest rate is positive and significant, and the effects of this policy on the exchange rate are negative and significant.

Keywords: Monetary and fiscal policy, macroeconomic variables, Islamic countries.

^۱ -Ph.D. Student, Department of Economics, Tabriz Branch, Islamic Azad University, Tabriz, Iran

^۲ -Department of Economics, Tabriz Branch, Islamic Azad University, Tabriz, Iran Email: aleemran@iaut.ac.ir

^۳ - Department of Economics, Tabriz Branch, Islamic Azad University, Tabriz, Iran

The Role of Creditors in the Restructuring of Insolvent Business Enterprises

Parastoo Yousefi^۱
Mohsen Emami Gheshlagh^۲
Asghar Arabian^۳

Abstract

The current Iranian Commercial Code is primarily derived from the French Commercial Code of ۱۸۰۷. Despite its abrogation in France and subsequent reforms in comparative jurisdictions, Iran has not enacted substantive legislative reforms in bankruptcy law since the promulgation of the ۱۹۳۲ Code. Meanwhile, the rapid expansion and complexity of commercial activities have necessitated the adoption of modern insolvency frameworks in other jurisdictions, most notably corporate restructuring regimes. Restructuring—implemented through a legally binding restructuring plan—applies to both commercial and non-commercial debtors. Its initiation requires approval by a qualified majority of creditors and subsequent confirmation by the court. Upon judicial confirmation, the debtor assumes the status of debtor-in-possession, retaining managerial control over assets and operations while negotiating repayment schedules with creditors within court-sanctioned deadlines. This plan generates binding obligations for both debtors and creditors, serving as a mechanism to preserve enterprise value while ensuring creditor satisfaction.

In Iranian law, restructuring in its narrow technical sense remains absent from the ۱۹۳۲ Commercial Code. Although the ۲۰۰۵ Draft Bill introduced provisions to address this deficiency, the ۲۰۱۲ Draft Bill reverted largely to the existing legal framework, with the

^۱ - PhD student in Private Law, Private Law Department, Faculty of Law, Theology and Political Science, Science and Research Branch, Islamic Azad University, Tehran, Iran.

^۲ - Assistant Professor and Faculty Member, Law Department, Urmia Branch, Islamic Azad University, Urmia, Iran. (Responsible Author) ۲۷۵۵۰۱۷۸۸۰@iau.ac.ir

^۳ - Associate Professor, Faculty Member, Department of Private Law, Faculty of Law, Theology and Political Science, Science and Research Branch, Islamic Azad University, Tehran, Iran.

principal innovation being the recognition of preventive composition agreements (*concordat préventif*) prior to a formal bankruptcy declaration. The central inquiry of this study is thus: How does Iranian law conceptualize and regulate the restructuring of insolvent enterprises? It concludes that Iranian law lacks a coherent restructuring regime comparable to those adopted in advanced legal systems, and that even targeted legislative initiatives—such as the Law for the Protection of Industries and the Crisis Management Commission established under Article ۱۳۸ of the Constitution—have failed to address this systemic gap. Accordingly, this area of Iranian commercial law demands comprehensive legislative reform, informed by comparative analysis and contemporary insolvency principles.

Keywords: Creditors, economic enterprises, bankrupt.

The Impact of Exchange Rate Volatility on the Growth of Iran's Economic Sectors in Boom and Recession Regimes Using the Markov-Switching Approach

Seyed Ahmad Shojaei^۱

Reza Maaboudi^۲

Hamid Asayessh^۳

Abstract

Over the past two decades, the Iranian economy has experienced a high degree of volatility and instability in financial and foreign exchange markets due to various reasons, such as widespread sanctions and inflation, which have resulted in significant fluctuations in macroeconomic variables and created an atmosphere of uncertainty for investors and economic agents. Considering the importance of the subject, the present study, using the Markov-Switching approach, has examined the impact of exchange rate volatility on the growth of value added in the agricultural, industrial& mining, and service sectors of Iran during the period ۱۹۹۱-۲۰۲۲. The findings indicate that exchange rate volatility in both boom and bust regimes has a negative and significant impact on the growth of value added in the agriculture, industry & mining, and service sectors. In a way, with increasing exchange rate fluctuations, the industry & mining, services, and agriculture sectors experience the greatest decrease in value added, respectively. Also, the intensity of the impact of exchange rate fluctuations on the growth of value added in the sectors is greater during recession than during boom. Other findings also show that capital stock and trade openness have a positive and significant effect on the growth of value added in industry & mining, agriculture, and services in both boom and bust

^۱ -PhD Candidate in Economic, Islamic Azad University Aligoudarz, Aligoudarz, Iran.

^۲ - Associate Professor, Department of Economics, Faculty of Humanities, Ayatollah Boroujerdi University(Corresponding Author), Email: maaboudi@abru.ac.ir

^۳ - Associate Professor, Department of Economics, Faculty of Humanities, Ayatollah Boroujerdi University.

periods, and this effect is greater in boom periods than in recession periods. Effects of inflation rate fluctuations, oil price fluctuations, economic policy uncertainty, and depreciation of the national currency also have a negative effect on the growth value of sectors in both boom and bust periods, so that the intensity of the impacts is greater in the bust regime than in the boom regime. To reduce exchange rate volatility and fluctuations in Iran, it is recommended to implement policies such as reducing central bank interventions in the foreign exchange market, maintaining fiscal discipline and lowering public debt, enhancing the attractiveness of financial markets to absorb idle capital, and unifying the exchange rate. Implementing these policies can, in addition to decreasing currency instability, increase investor confidence and improve the growth of value added across various sectors of the economy.

Keywords: Exchange Rate Volatility, Economic Growth, Boom and Recession Regime, Markov-Switching Approach.

Study of the factors affecting social isolation of the elderly and its consequences

Parastoo Kani^۱
Maysam Musai^۲

Abstract

Nowadays, due to the improvement of public health standards, human life expectancy has increased. With longer lifespans, aging and the factors influencing it as well as its effects and consequences have become a social issue for the elderly. We aim to find a solution to reduce the social isolation of older individuals. For this purpose, we used a questionnaire and approached ۱۸ elderly residents of the Kahrizak facility who were willing to participate in in-depth interviews. Using the Boolean algebra approach, we studied the factors affecting the degree of social isolation among the elderly. The most significant factors included marital status, income, employment, health condition, and the number of children and grandchildren. The findings showed that the higher the level of social isolation among the elderly participants, the more they experienced feelings of purposelessness, loneliness, difficulties in social relationships, psychological problems, and physical illness. Additionally, as people grow older, their health status and personality change simultaneously, which may directly affect their social interactions and lead to a decline in the quality of their relationships. Therefore, actions must be taken to prevent the isolation of the elderly. These include encouraging them to join social networks and learn how to use digital platforms, providing communication devices such as radios, televisions, newspapers, books, home entertainment systems, and mobile phones, and promoting their membership in clubs and social environments.

Keywords: Elderly, Social Isolation, Socioeconomic Factors.

^۱ - PhD Candidate in Social Welfare, Faculty of Social Sciences, University of Tehran, Tehran, Iran (Corresponding Author) kaniparastoo@gmail.com

^۲ -Professor, Member of the Working Group for the Transformation and Promotion of the Economics Department, University of Tehran.

Justice and Qest in the Quran With Emphasis on Economic Aspects

Morteza Ezzati^۱

Abstract

Justice is a great human ideal that has always been the focus of thoughtful thinkers and rulers, and the divine religion has also paid special attention to it. Qest is one of the words that has extensive semantic similarities with justice and has been used more than justice in the Quran. Different views have been presented about the semantic relationship of these two words. Some have considered Qest and justice to have the same meaning, while others have attributed different meanings to them. However, in order to better understand the concept and meaning of justice and Qest in the Quran and the semantic relationship of these two words together, it is appropriate to search for the meaning of justice and Qest in the Quran by examining the Quran more systematically in order to find a more correct semantic relationship between the two. This article attempts to achieve a more accurate semantic relationship between the two words justice and Qest in the Quran by analyzing the semantic components of the two words comparatively based on their co-occurrence relationships in the Quran and to test other interpretations of their semantic relationship. The result is that it seems that justice and Qest can be understood in the general sense of respecting and giving the rights of individuals, but these two words in the Quran, while having certain semantic similarities, also have clear semantic and practical differences. Justice has general conceptual dimensions, but Qest is the operational and executive definition of justice in the sense of giving the rights of individuals based on accepted standards in society.

Keywords: Qest, justice, Quran, ethics, criteria.

^۱ - Associate Professor of Economics, Tarbiat Modares University

Comparative Sociology of Violence in the Thought of Fanon and Spivak

Hamed Haji-Heidari^۱
Davood Taleghani^۲

Abstract

Postcolonial studies is known as one of the recent traditions of the humanities, and among the important figures in this field are Franz Fanon and Gayatri Chakravorty Spivak. These thinkers have made important efforts in the field of studying violence, and their views can be considered in the field of sociology of violence. In this research, while reviewing and examining the views of Fanon and Spivak, a comparative study has been conducted between the views of these two theorists. The comparison of the views of Fanon and Spivak in this article has been carried out through the mediation of Carl Schmitt's theory of violence. Based on a comparative study, Fanon recognizes the violent content of politics and colonialism, and advises the subjugated and the colonized to resort to violence, but Spivak does not recognize this violent aspect and proposes a range of solutions. In designing his perspective, Franz Fanon accepts that colonialism dominates the natives and the subjugated in violent ways, and as a theorist and revolutionary fighter, he considers violence as the only way to fight against colonial violence. In contrast, Spivak distinguishes between two types of violence, namely reasonable and unreasonable violence, and considers both types of violence to be inhuman and inadmissible. This article examines the roots and dimensions of the difference between these two thinkers with the reference frame of Carl Schmitt's view on violence.

Keywords: Postcolonial theory, Franz Fanon, Gayatri Chakravorty Spivak, sociology of violence.

^۱ - Faculty member, Department of Sociology, University of Tehran/ h.h.heidari@ut.ac.ir

^۲ - Ph.D. student at the Department of Islamic Social Sciences, University of Tehran.

The development A Pattern of Comprehensive Risk Management (Approach: Grounded Theory)

Mohsen bozorgi^۱
 Asghar pakmaram^۲
 Zohreh khajehsaeid^۳
 Besharat ali^۴

Abstract

Comprehensive risk management is an integrated and continuous process for managing risks in all corporate dimensions, including strategic, financial, operational, compliance and credit risks, in order to minimize unexpected performance changes and maximize the inherent value of the company. This process enables the board and management to make more informed and informed decisions about their performance risk by mapping out the fundamental needs related to corporate governance and policies, risk data and analytics, risk management and performance monitoring and reporting. to bring The purpose of this research is to provide a comprehensive risk management model in the Iranian capital market using a qualitative approach (foundation data theory). The data collection tool was a semi-structured interview with experts. For this purpose, in ۲۰۲۳, by using the targeted sampling approach (snowball), in-depth interviews were conducted with ۲۴ experts who had opinions and experience in the field of risk management. The research data was analyzed using coding method and using Maxqda software. Based on the presented model, in general, the results showed that in the field of causal conditions, experts and experts believed that the most important factors affecting comprehensive risk

^۱ - Doctoral Student, Department of Financial Engineering, Maragheh Branch, Islamic Azad University, Maragheh, Iran

^۲ - Dept. of Accounting, Faculty of Management and Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran. (Responsible author) a.pakmaram@iau.ac.ir

^۳ - Assistant Professor, Department of Economics, Faculty of Humanities, Maragheh Branch, Islamic Azad University, Maragheh, Iran

^۴ - Assistant Professor, Department of Accounting, Maragheh Branch, Islamic Azad University, Maragheh, Iran.

management are categories that include capital market cycle phases, including risk management planning, identifying risks, performing analysis Qualitative risk is the implementation of quantitative risk analysis, risk response planning, risk control. Seven main categories, i.e. senior management authority, risk management unit, control, governance, risk culture model, strategies and appetite, policies and procedures, and skills promotion, formed the background conditions. Intervening conditions have five main categories of environmental conditions, bargaining power, risk model assessment, gap analysis and potential corrective measures. The categories related to strategies include value development, life cycle development, risk operational goal development, and integrated risk development. In this research, the results in six main categories include improving the position of the company, improving the stability of the company, learning potential, sustainable growth and development, feedback from the refiners, and improving decision making.

Keywords:Comprehensive Risk Management, Capital Market, Grounded Theory