

ISSN 2073-7122

# IJCRB

Vol .6, No. 2

June 2014

## Interdisciplinary Journal of Contemporary Research in Business

Double Blind Peer Reviewed Journal

Included in  
GOOGLE SCHOLAR

Listed in ULRICH'S



Inclusion in



Indexed in CABELL's-USA



Indexing /Abstracting in



Indexing in ABI/INFORM



[www.ijerb.webs.com](http://www.ijerb.webs.com)  
[ijerbjournal@aim.com](mailto:ijerbjournal@aim.com)

Monthly Edition  
Copyright © 2014  
IJCRB

Listed in Journal Seek



Institute of Interdisciplinary Business Research~ **IIBR**  
INTERNATIONAL RESEARCH CENTRE

## Editorial Board

IJCRB is a peer reviewed Journal and IJCRB Editorial Board consists of Phd doctors from all over the world including USA, UK, South Africa, Canada, European and Asian countries.

### **Prof. Renee Pistone**

*Harvard University*, Lifetime Fellow - Harvard URI.  
706 McCormick Dr Toms River, New Jersey USA  
Voice: 732.668.4533

### **Lord David K**

*Oxford University* , St Catherine's College, Oxford, OX1 3UJ [www.stcatz.ox.ac.uk/](http://www.stcatz.ox.ac.uk/) ,  
[www.ox.ac.uk/](http://www.ox.ac.uk/) Phone: +44 1865 271700 , Fax: +44 1865 271768

### **Dr. Kenan Peker**

Department of Agricultural Economics, University of Selcuk, <http://www.selcuk.edu.tr/>  
University of Selcuk, 42079 Konya, Turkey, Tel: 90-332-231-2877

### **Dr. A. Sathiyasusuman**

Senior Lecturer, Dept. of Statistics, University of the Western Cape, South Africa

### **Dr Mahdi Salehi**

Assistant Professor, Accounting and Management Department, <http://www.znu.ac.ir/>  
Zanjan University , D.N 1 Nagilo Alley, Hidaj City, Zanjan Province, Zanjan, Iran ,  
Tel: 98-9121-425-323

### **Dr Heryanto**

Regional Development Bank of West Sumatra  
Jalan Pemuda No. 21 PO Box 111 Padang 25117 West Sumatra Indonesia  
Tel: +62-8126771699

### **Dr. Dave Hinkes**

Assistant Professor of Managment & Marketing  
Sam Walton Fellow , Lincoln Memorial University , Harrogate, TN ,UK  
Tel 423.869.6441

### **Dr. Francis A. Ikeokwu**

Sr., Ph.D., MAC, MBA, CFC  
Adjunct Professor, American Intercontinental University <http://www.aiuniv.edu/>

### **Dr Charles C. Dull**

Sr. MBA, Ph.D.  
American Intercontinental University <http://www.aiuniv.edu/>

**Dr Cara Peters**

Assistant professor of marketing , Winthrop University , Rock Hill, South Carolina.  
PhD in business administration , University of Nebraska  
Peer-reviewer of the Journal of Consumer Psychology; Consumption, Markets, and Culture; and Journal of Academy of Marketing Science.

**Dr Mahmoud M. Haddad**

PhD in Finance  
214 Business Administration Building  
University of Tennessee-Martin ,Martin, TN 38238 Tel No +1731-881-7249

**Dr G.A. Abu**

Department of Agricultural Economics, College of Agricultural Economics, Extension and Management Technology, University of Agriculture, P.M.B.2373, Makurdi, Benue State, Nigeria. Phone: +234-803-607-4434; fax: +234-44-534040

**Dr.Rashid Rehman**

Associate Professor , College of Business Studies  
Al Ghurair University , Dubai, UAE.

**Dr Pu Xujin**

Business School, Jiangnan University,  
Jiangsu Wuxi,P.R.China ,214122  
Tel: (86510) 85913617 , FAX: (86510) 62753617 , Mobile: (86) 13616193600

**Dr. E. B. J. Iheriohanma**

Ph. D. Sociology  
Directorate of General Studies, Federal University of Technology, Owerri Imo State  
Nigeria.  
Tel +2348037025980.

**Dr Etim Frank**

Department of Political Science-University of Uyo-Akwa Ibom State-Nigeria  
Phd (Political Science/Public Administration) University of Calabar

**SL Choi**

University Teknologi Malaysia  
School of Business Management Southern College Malaysia

**Dr Shahram Gilaninia**

Ph.D in Industrial Management (Production)  
Islamic Azad University-Science and Research Branch of Tehran  
Associate Professor 14 Department of Industrial Management Azad University - Rasht  
Phone:+989113356977

**Dr. Nek Kamal Yeop Yunus**

Senior Lecturer, Department of Business Management  
Faculty of Business & Economics, Universiti Pendidikan Sultan Idris, Tanjong Malim,  
Malaysia.

**Dr. S. I. Malik**

PhD Bio Chemistry & Molecular Biology (National University of Athens)  
NHEERL. Environmental carcinogenei division  
RTP Complex NC 27713, US Environmental protection Agency , 919-541-3282

**Dr. Bhagaban Das**

Reader, Department of Business Management Vyasa Vihar, Balasore-756019 Oriss:

**T. Ramayah <http://www.ramayah.com>**

Associate Professor , School of Management ,University Sains Malaysia,  
Tel 604-653 3888

**Dr. Wan Khairuzzaman bin Wan Ismail**

Assoc. Professor International Business School, UTM International Campus  
Jalan Semarak 54100 Kuala Lumpur, MALAYSIA

**Zainudin Hj Awang**

Faculty of Information Technology and Quantitative Sciences, MARA Uni  
Technology MARA Kelantan 18500, Malaysia ,Tel: 60-9-9762-302

**Ravi Kiran**

Associate Professor, School Of Management & Social Sciences, Thapar University

**Dr.Suguna Pathy**

Head, Department of Sociology, VNSG University, Surat

**Birasnav M**

Assistant professor, Park Global School of Business Excellence, Kaniyur, Coimbatore

**Mohammad Reza Noruzi**

Faculty of Management and Economics ,Tarbiat Modarres University, Tehran, Iran

**Dr. C.N. Ojogwu**

Phd Education Management - University of Benin, Benin City, Edo state, Nigeria.  
Senior lecturer - University of Benin.

**Dr. Nik Maheran Nik Muhammad**

General Conference Co-Chair, GBSC 2009, [www.nikmaheran.com](http://www.nikmaheran.com)

**Dr. A. Abareshi**

Lecturer, School of Business IT and Logistics  
RMIT University, Melbourne, Australia Office: +61 3 99255918

**Mousa A. Masadeh, Ph.D.**

PhD ,Coventry University, U.K.  
Department of Hotel and Tourism Management, Petra College for Tourism and  
Archaeology. Al-Hussein University. Petra, Jordan.

**Dr Ganesh Narasimhan**

Lecturer, Management Sciences ,Sathyabama University  
Board of Advisor - AN IIM Alumina Initiative & International Journal Economics,  
Management, & Financial Markets Denbridge press, New York, USA



IJCRB is Indexed in  DIRECTORY OF OPEN ACCESS JOURNALS Directory of Open Access

IJCRB is Listed in  Worlds Largest Research

IJCRB is Indexed in  Worlds Prestigious Res

Inclusion /Indesing in  Research Databases Worlds Premium Database

Indexed/Abstracted in  Includes High Impact Factor Journals

Listed in  Largest Journals Directory

**IJCRB is Included in GOOGLE SCHOLAR**

---

UK CHAPTER: CANTERBURY , KENT , UNITED KINGDOM

SOUTH AFRICA CHAPTER: WESTERN CAPE , PRIVATE BAG X17, BELLVILLE 7535 , SOUTH AFRICA

---

## Contents

Title	Page
THE ROLE OF ACCOUNTING INFORMATION SYSTEMS (A.I.S.) IN RATIONALIZED ADMINISTRATIVE DECISION- MAKING (FIELD STUDY) JORDANIAN BANKS DR. AYYOUBAL SWALHAH (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	8
ROLE OF CUSTOMER ORIENTATION AS A PILLAR OF TQM IN ACHIEVING COMPETITIVE STRATEGIES DR. HAMED OMAR ABDALLA (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	18
STUDYING THE EFFECTIVE FACTORS ON FAILURE OF SEPEHR BENEFIT PLAN OF BANK SADERAT (CASE STUDY: BANK SADERAT IN ISFAHAN PROVINCE) MOHAMMAD AHMADI, REZA NAJJARI , MOHAMMAD JAVAD HOZOORI, ALI DERIS SALMANI (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	30
THE STUDY OF RELATION BETWEEN DISCLOSURE QUALITY AND THE CHANGES OF SHARE EFFICIENCY IN INVESTMENT CEMENT COMPANIES ACCEPTED IN TEHRAN STOCK EXCHANGE ABBAS TALEBBEYDOKHTI, NASROLLAH AMOOZESH MOHSEN TORKZADE, ZAHRA MOEINFAR (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	43
SURVEY OF THE RESIDUAL INCOME, DISCOUNTED CASH FLOW AND ADJUSTED EARNINGS METHODS FOR ACHIEVING FAIR VALUE OF THE COMPANY IN THE CAPITAL MARKET ABBAS TALEBBEYDOKHTI ,NASROLLAH AMOOZESH, MOHSEN TORKZADE ZAHRA MOEINFAR (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	61
THE RELATIONSHIP BETWEEN BUSINESS ACTIVITIES WITH EARNINGS PER SHARE, PRICE TO EARNINGS RATIO FOROUGH HEYRANI, ALI REZA MOKHTARI ARDAKAN ALI MOHAMMAD ESLAMI MOGHADAM , MOJTABA TAJAMOLIAN (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	70
THE RELATIONSHIP BETWEEN BUSINESS CYCLES AND EARNINGS PER SHARE AND TOBIN Q RATIOS ZOHREH AREFMANESH, ALI MOHAMMAD ESLAMI MOGHADAM ALI REZA MOKHTARI ARDAKAN , MOJTABA TAJAMOLIAN (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	78
THE RELATIONSHIP BETWEEN CEO DUALITY AND FIRM SIZE WHIT OVER FINANCIAL RESPONSIBILITY MOHSEN TORKZADE, MOJTABA AFSHARI SEYED FARSHID MASOUMI (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	88
OBSTACLES OF PREPARING AND IMPLEMENTING THE BUDGETS IN JORDAN. A CASE STUDY: GREATER IRBID MUNICIPALITY AUDEH AHMAD BANI AHMAD (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	104

Title	Page
THE RELATIONSHIP BETWEEN STRATEGIC PLANNING AND HUMAN RESOURCES AND ITS IMPACT ON THE QUALITY OF SERVICES PROVIDED TO CUSTOMERS IN THE JORDANIAN BANKING SECTOR - A CASE STUDY IN JORDAN KUWAIT BANK DR. KHALDOON KHAWALDAH (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	113
THE IMPACT OF MANAGEMENT INFORMATION SYSTEMS ( MIS) ON THE CHARACTERISTICS OF THE ORGANIZATIONAL STRUCTURE IN THE ORGANIZATION "A STUDY IN THE COMMUNICATIONS COMPANY NORTH PROVINCE / JORDAN" DR. ZIAD.M.S. ALMASHAQBA (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	126
PRIORITIZING ELECTRONIC COMMERCE TECHNOLOGIES IN IRANIAN FAMILY SMES SEYED KAVEH JAMALI BEHRANG SAMADI DR. G. MARTHANDAN (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	147
UNDERSTANDING GREEN PURCHASE BEHAVIOR AMONG GEN Y IN MALAYSIA BY EXAMINING THE FACTORS INFLUENCED NURUL ZARIRAH NIZAM, ISMI RAJIANI, NUSAIBAH MANSOR , SITI NORBAYA YAHAYA, YASUO HOSHINO (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	181
A MATHEMATICAL MODEL FOR A VERSE OF THE HOLY QURAN A. TABATABAEI H. BARZEGARI H. YAVARI S. ALIKHANI (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	195
COLLABORATING FIELD-BASED TASK AND PEER TUTORING IN "INTRODUCTION TO ACCOUNTING COURSE" TO IMPROVE STUDENTS' LEARNING ACHIEVEMENT AT THE ECONOMICS EDUCATION DEPARTMENT OF STATE UNIVERSITY OF MALANG SRI UMIMINTARTI W (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	219
EVOLUTION E-READINESS OF BUSINESS ELECTRONIC TO IMPLEMENT ECOMMERCE IN KURDISTAN PROVINCE CUSTOMS. FOAD MOHAMMADI ZANA SAMADI FREYEDON AHMADI HASAN SANAMI (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	245
SURVEY IMPACT OF MARKETING MASTER CLASS EXCELLENCE ON PERFORMANCE OF FOOD PRODUCT COMPANY IN KURDISTAN PROVINCE SME ZANA SAMADI, FREYEDON AHMADI YADEGAR RASTI ABDOLNASER SHOJAEI (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	255

Title	Page
SURVEY THE ROLE OF SOCIAL CAPITAL TO IMPROVEMENT ORGANIZATIONAL COMMITMENT IN KURDISTAN PROVINCE EDUCATION HADI BAHRAMI FREYEDON AHMADI FAKHARDIN MAROFI (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	271
SURVEY IMPACT OF EMOTIONAL INTELLIGENT ON CRM IN INSURANCE COMPANY IN SANNANDAJ CITY ALI TAHERI MANSOR KHAKSAR FREYEDON AHMADI (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	282
THE CORRELATION OF EVA AND MVA WITH STOCK PRICE OF COMPANIES IN TEHRAN STOCK MARKET BABAK PANAHI CHRISTOPHER NIGEL PREECE WAN NORMEZA WAN ZAKARIA JOHN ROGERS (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	291
DISCLOSING NON-FINANCIAL INFORMATION AS A PART OF CORPORATE ETHICS - A ROAD MAP FOR IMPLEMENTATION SALEH MOHAMMED MASHEHDUL ISLAM DR. IMRAN SALEEM (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	309
CORPORATE GOVERNANCE AND PROFITABILITY OF ISLAMIC BANKS OPERATING IN PAKISTAN AIMEN GHAFAR (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	320
THE EFFECT OF PURCHASING STRATEGIES ON MANUFACTURING PERFORMANCE: THE CASE OF QUALIFYING INDUSTRIAL ZONES IN JORDAN DR. KHALED .KHALF . ALAFI (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	337
ACCOUNTING MEASUREMENTS: ISLAMIC PERSPECTIVE VERSUS FINANCIAL ACCOUNTING PERSPECTIVE ZIAD M. F. AL SAIDAT ALI M.AL-GHAZZAWI NIMER A. SULIHAT (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	362
IMPACT OF EARNING MANAGEMENT ON VALUE-RELEVANCE OF ACCOUNTING INFORMATION OF THE FIRMS LISTED ON THE TEHRAN STOCK EXCHANGE RAZIE FATTAHI, MAHMOUD MOEINADDIN, YAHYA ABTAHI (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	378
AN ANALYSIS OF WHAT MAKES A NON PROFIT ORGANISATION SUSTAINABLE: SPECIFIC REFERENCE TO REVENUE DIVERSIFICATION MS SHAMILA SINGH MARY-ANNE MOFOKENG (CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)	393



THE IMPACT OF PUTCO DRIVER REFRESHER TRAINING ON REDUCTION OF BUS ACCIDENTS 425  
MRS SHAMILA SINGH  
KGAWANE LUCAS MPANYANE.  
(CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)

EVALUATING THE ROLE OF “DIFFERENTIAL EVOLUTION” SIMULATION METHOD IN MANAGEMENT ACCOUNTING(CASE STUDY) 451  
ABDOLHAMID HOOSHMAND  
ZAHRA NAJAFI  
ELAHEH BARZEGAR  
(CLICK HERE OR ON TITLE OF PAPER FOR FULL PAPER VIEW)

---

**Note: To view Full paper (Click on title of paper),if click button don't work/appear then please press (Ctrl ) Button on key board and then click.**

---