

EDITORIAL

We are proud to announce a special edition of our journal - RAD: Revista Administração em Diálogo. This edition is the result of a contribution received from students and researchers of graduation at Islamic Azad University, Iran.

Established in February 1982, Islamic Azad University is one of the fundamental and lasting achievements of the higher education system of Iran, aiming at promoting knowledge and culture, providing specialist human resources necessary for the country, establishing suitable grounds for people to actively participate in developing knowledge and research.

Throughout its 34 years of operation in different academic, educational, research and technological areas, 4 million students at various levels of study have graduated.

Now some 1.7 million students, more than 30,000 academic members, and 35,000 staff members constitute the operative body of the University. This number of people work or study in more than 440 university branches and centers including Science and Research Campuses, amounting to a total of 20 million square meters.

This is our first special edition and it couldn't be better, by several reasons. First, it aims the effort of the internationalization of our Master/Doctoral Graduate Program of Business at Pontifical Catholic University of São Paulo - PUC/SP, and, second the opportunity to offer of our readers the level of the contribution of the papers included in this edition.

The first article, *Impacts of Firms' Internal Information Environment on Tax Avoidance (Case Study: Companies Listed In Tehran's Stock Exchange)*, by Jahanbakhsh Ghafoori and Mahmood Rahmani, aims to investigate the impacts of firms' internal information environment on tax avoidance, using a data panel and is generally of semi-experimental fashion.

The second article, *The Legal Nature and the Effects of Privatization of Public Companies in Iranian Law*, by Sajjad Ghasem Pour and Abasat Pour Mohammad, deals

with the recent challenges in the past years and worries of the authorities in handing over the public sectors to the private sectors, and tried to study the legal and issues in this research which have studied the general policies of code 44, the sector of legal empowerment in terms of the assignment and legal loopholes in this regard.

The third article, *The Effects of Organizational Justice and job Motivation on Organizational Citizenship Behavior and its Impact on Taxpayers*, by Mobina Ghazi and Seyed Mahdi Jalali, investigate the impact of organizational justice and job motivation on organizational citizenship behavior and its impact on satisfaction and loyalty of taxpayers.

The fourth article, *Study the Attitude, Knowledge and Experience of Coaches of Karate Federation Islamic Republic Of Iran toward Sport Psychology Counseling*, by Shahnaz Sheikh Rahmati, Seyyed Mohiadin Bahari and Pejman Ahmadi, study the attitude, knowledge and experience of coaches of Karate Federation Islamic Republic of Iran toward sport psychology counseling.

The fifth article, *A Study on the Relationship between Proprietorship Concentration and Profit Management in the Companies Listed in Tehran Stock Exchange*, by Soghra Ranjbarian, Akbar Zavari Rezaei and Asghar Azizi, deals with the impact of institutional investors on management decisions on financial affairs have been proven in other studies; and aims to investigate the relationship between lack of information symmetry an concentration of proprietorship with profit management in the companies listed in Tehran Stock Exchange.

The sixth article, *Effects of Warming Up With Music on Moods and Training Motivation among Athletes*, by Golnaz Khazdozi, Seyyed Mohiadin Bahari and Hassan Ashayeri review the effects of warming up with music on moods and training motivation among Kurdistan province's female handball playerso for this purpose, 24 handball players of premier league of Kurdistan province were selected as the research subjects through a random sampling method.

The seventh article, *Studying the Relationship between Sports Directors Familiarity with Sports Rights Concepts and Risk Management Behaviors*, by Soheila Cheraghi and Korosh Veisi investigate the relationship of sports directors' familiarity with sports rights concepts and risk management behaviors at Kurdistan province in Iran, based on descriptive survey.



The eighth article, *The Effect of the Implementation of E-CRM Electronic Satisfaction and Loyalty, Electronic Consumers of Mellat Bank's Website*, by Mehdi Jamali, Mohammad Azimi Mehrabadi and Mohammad Pouri reveals the study to evaluate the effect of the implementation of E-CRM on e-satisfaction and customer loyalty has paid electronically, users of the Mellat Bank's website.

We wish a pleasant reading for all

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