

It has to be pointed out that sound design is a very difficult task the aesthetic aspects of which depend on the producer's creativity and awareness of the audience's perceptual, cultural and social grounds meaning that the sound signs should be in perfect match with the intellectual and cultural space of the audience; in case of the otherwise, the audience does not succeed in decoding the narrative, i.e. a message that fails reaching its destination. The use of the entire elements for maximally beautifying the sound and creating image and concept is most important part of the sound designing activity of a radio drama. The most difficult part is persuading the audience whose aesthetic sense has been triggered. The audience that is not easily convinced needs higher pleasure, possibly of another type. The transfer from the sense to perception leans on the producer's competency and awareness of the contents of a certain narrative type to the audience, his purposefulness in upgrading the audience to loftier levels of thoughts, recognition of his mental concerns based on his social and cultural birthplace and, more importantly, paying attention to the social conditions forming the audience's needs.

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ART THERAPIST AND THE KEY POINTS IN DESIGNING THE ART THERAPY CENTERS

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Abstract. This article is to study some aspects of architecture and art in relation to treatment and especially art therapy and the effects of art on the treatment process in mental patients, and also to end in the points that need to be observed in designing a medical center, especially an art therapy center, in order to allow the patients to pursue their treatment in the best form possible, and how the beauty of art in the treatment of patients can be used because in our culture and also from the Islamic viewpoint elegance can be found in the nature, thought constructs, and handcrafts, and also the reasonable and supernatural goals. The religious scholars consider the investigation of the issue of elegance not only beneficial but also necessary. It is obvious that art that is one of the effects of elegance made by the thoughts and hands of human being is not an exception to this principle.

Keywords: art, art therapy, mental illnesses.

Introduction. With the advent of science and technology, the statistics of fatal physical illnesses have declined on a daily basis or their recovery speed has been increased, and unfortunately, the number of illnesses associated with psyche has grown. Since art is one of the tools for human survival, it can play a therapeutic role in conditions such as diseases and mental and physical problems. Persuading the patients to do an artistic work, the art therapist can become aware of their problems and help them to modify or even eliminate their disturbances. In order to achieve the efficient and pleasant environment and spaces, and as a result, the proper behavior desired to humans in the environment, as well as the feeling of pleasure and relaxation, with the objective of mental recovery in environments whose users are people with physical disabilities and mental illnesses, such as depression, etc., considering the mutual effect of the environment and human behavior as well as the recognition of the qualitative needs of users for designing are essential.

Diverse ideas on art.

1-1- First, the opinions of psychologists and the ideas of religious scholars as well as the comments of history researchers on art are reviewed.

1-2- Baroque (psychologist): today's psychology is a body without the head, and the past psychology is a head without the body because in the past and today either the mental aspects or the physical sides were regarded.

1-3- Sigmund Freud was the first person who found that the works of art had created an exquisite and wide field for the in-depth psychological explorations.

1-4- From the Islamic perspective, beauty exists in the nature, intellectual constructs, and human made crafts, as well as the rationale and supernatural ideals. For the religious scholars, the research on the beauty is not only useful, but also essential. Certainly, art which is one of the beautiful effects made by the human thoughts and hands is not an exception to this principle (Khazayee, 2008). Grandee Mohammad Taghi Jafari in the book beauty and art from the point of view of Islam states: the beauty both in the nature and in the products of human thought and taste is popular from the point of view of Islam and all the beauties are linked to God. Despite the permissible and desirable knowledge of the use of beauty for the expansion of the soul, he emphasizes that beauty should not be a curtain to cover the reality and justify the filthy. Therefore, I believe that in order to use art in psychology and psychiatry there is a need for psychotherapists to work within the framework of religious, spiritual, and humanitarian standards because achieving a favorable outcome in dealing with clients and psychiatric patients requires recognition of religion, culture and beliefs of the community in which the person has been raised. Therefore, breaking the fence of religious beliefs by the therapist will not result in failure.

1-5- Art from the perspective of Carl Gustav Jung (psychologist): the artworks that come from the unconscious of a person originate from the mythological subconscious of that person. These are the common heritage of human beings. Hence they pose the collective unconscious. Walter Abel (the art history researcher): art inevitably reflects the collective psychological pressure created by real historical, economic and technological factors.

Table 1: Summary of the literature review

Theorist	Year	Study field	The component emphasized	Indicators
American National Institute of Health	1991	Alternative Medicine	Scientific	Dance, joke, sound and music and picture
Sigmund Freud	1907	Psychologist	Analytical psychology	The ideal legend
Grandee Mohammad Taghi Jafari	2015	Islamic view	Scientific and philosophical	Expansion of the soul
Carl Gustav Jung	1919	Psychologist	Example	Collective unconscious
Walter Abel	1940	History scholar	Collective psychological pressure	Historical, economic, technological

2- Art therapy

2-1 The therapeutic role of art from the perspective of psychoanalysis

From the point of view of psychoanalysis, the art reflects our inner struggles in front of our eyes in the form of a specific play of light and levels, etc., and we will forget the inner world for a moment. We become a simple spectator and dominate the turmoil resulting from these internal conflicts. Although this statement does not express the whole truth of art, there is a huge part of truth in it and that is the therapeutic aspect of art that can be a psychoanalytical therapy. According to many grandees, art does not happen except in the discussion of the work of art with the people, and the most successful spread of this relationship is the talk of the consciousness of the work with the unconsciousness of individuals which is has the therapeutic outcomes for both the people within the space and the viewers of the artwork (Khazayee, 2008). Undoubtedly, the need to escape from the suffering and anxiety of the inhospitable inside world has been with man from the beginning of creation and certainly, most religious, political, social, and ... activities are the solutions to the opening of mental and emotional nodes and escaping from the suffering and internal anxiety.

2-2 Architectural symbols are also taken from these images; a man who considered the flood, volcano, mountains, earthquake destruction and irreversible diseases to be associated to the gods higher than his own and was afraid of their immense power began to build structures for ritual and social ceremonies to be able to share in the feelings and power of the gods and can dominate the world around (Khazayee, 2008). The way of organizing the ceremonies was often demonstrational, and it was to express the contradiction between good and evil, and asking for goodness in order to compensate for their shortcomings.

2-3 Use of art as a way to illuminate mental illnesses: using art and its various elements can be a great help to clarify the type of disease; putting the patient in different architectural spaces and understanding the patient's interpretation and feeling about the elements of the architectural space, including surface colors, surface texture, the type of space, the darkness and lightness, the shape of space, the direction of light, and the simplicity or complexity of the forms, can help a lot to understand the disease, and even the architecture can be used to design different spaces for art therapy, such as stage and theater designing, and theater therapist, as well as an environment for the performance of and listening to music for the therapists (Khazayee, 2008). In a study by Kaplan (psychologist) the space of the theater is interpreted as a symbolic adaptation of the cave and the earliest place of human life. In his assumption, the division of

the showroom into a separate venue for the audience and distance from the show stage makes the situation similar to a primary dialogue between the viewer as a child and a representative as a parent (Khazayee, 2008).

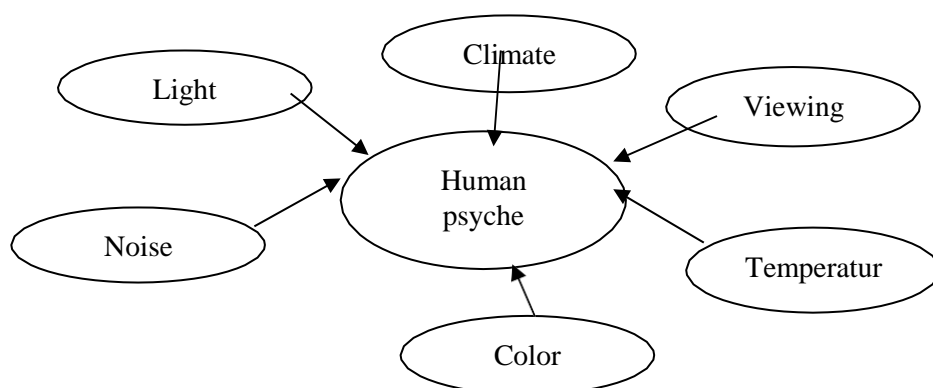
The Art Therapist Instruments. An effective artistic instrument in art therapy includes color and texture, shape and style, darkness and lightness, light, architectural space, film, poetry, literature, and other influential aspects of art therapy which are combined according to the art therapist (artist or psychologist), and with regard to the illness and then the patient are put in that condition.

2-3 Symbols: symbols in their painting can be used for recognition of the illnesses and discomfort of children. In kindergartens, for example, most children prefer to use warm colors and only those children who are under intense supervision at home are choosing cool colors which, in these cases, is due to the child's emotional and psychological problems. The lack of color in all or part of the subject of a child's painting reflects an emotional vacuum or antisocial tendency. Each color is influenced by different cultures and physical and mental characteristics with certain meanings. For example, in some tribes of Mozambique, the color of black is a joyous color, but in contrast to this idea is the Blackfriars Bridge in London, which became known with this name due to the fact that the number of suicides was high on it. The color of that bridge was black, but the number of suicides fell by a third when they turned the bridge color into the light green. The red color almost everywhere implies power (relationship with blood, which symbolizes the domination and victory and life). The eye is strongly affected by yellow color; if the yellow color is in a geometric shape, looking directly at it can create an excitement, discomfort, fatigue, and anger. The white color, which is the total color, gives a feeling of silence because everything fades in it. According to Kandinsky: the black color is the contrary to absence and nonexistence, and it is like an eternal silence without future and hope. It is said that this color does not sound at all. Eaton gives the example of a dining table to illustrate the effects of colors on people in which he examines the behavior of those around the table by changing the lights from natural light to blue, then red and yellow....

4. Key points in designing the art therapy spaces. 4-1 In the treatment of children in the architectural environment, attention should be paid to the children's interpretations of the house. To understand this subject best, we will examine the paintings of children:

In the children's painting, more than anything else, the house is drawn. At the beginning of the work, the building is usually drawn as a square, above which a triangle is located and then the walls around the house are painted and little by little, the landscape will be presented. The house is a symbol of the shelter and the main source of family warmth that may be favored or disgusted by the child. The houses that children paint may have a large garden and windows and colorful curtains, and finally, when there is a lucky life inside these houses, it comes with an attractive atmosphere, and on the contrary, there may be a house without entrance which is separated from other houses; this kind of house design at the ages of 5-8 shows a feeling of self-deprivation and loneliness of the child, and in adolescence it shows too much shame and having excessive amount of feelings. When the parents are separated, in the painting of a child, the house is divided into two parts and it often has two entry doors, one part is the symbol of the real family life, and another is a sign of life imposed on the child. Children living in orphanages do not draw the shape of a house like other children; they draw lawns, flowers and trains, cows, and planes in a large area around the house, so that the house seems to have a chaotic state. This confusion arises from the lack of real understanding of the house and the family that the orphan child has never the opportunity to recognize and understand its symbolic meaning.

5- Impact of the environmental characteristics on human psyche. Human perception of the environment affects his behavior in the architecture environment. The most effective role of a clear picture of the environment in the person's mind is that it enables him to move in pursuit of his intentions in the environment. Therefore, a person can create balanced relationships between himself and the outside world, and this is against the feeling of fear that a person has when losing his way. In order to achieve the appropriate and desirable behavior in the environment, it is very important to pay attention to the concepts of personal space, territory, privacy and congestion. "The privacy can occur as loneliness (being away from others), anonymity (loss within the population), or introversion (the mental separation from the community). In any case, the privacy is somewhat desirable. More than that may lead to congestion and less than that can cause isolation. Man chooses a variety of relationships according to his mental conditions. Sometimes his ideal desolation is purified in small relationships in particular groups. Sometimes he wants to deal with strangers in large numbers, either chooses the center of attention or the obscurity" (Ahmadi, 2006; 235).



5-1 Climate and altitude

The climate, the altitude, and the terrain where you live in will determine anything from the clothes you wear to the types of life problems you have. Although little information exists in support of this extreme view, it has been recognized that climate has predictable effects on human behavior. For example, residents of areas with hot and dry winds are susceptible to depression, neuroticism, pain, restlessness and even driving accidents (Nik Kar, 2013).

5-2 temperature

Extreme heat or cold can change levels of arousal and cause discomfort. Cold reduces agility of the hands and the sensitivity of the touch and increases the reaction time. It is not surprising that both the cold and the heat disturb the performance of various tasks such as typing or driving a car. The relationship between temperature and the accomplishment of very complex assignments and its details is still unclear. It has been determined that high temperatures affect health and social behaviors such as aggression and attraction to others (Nik Kar, 2013).

5-3 light

Throughout the history, people believed that sunlight can help reduce fatigue and depression. In fact, recent studies have confirmed that sunlight, like artificial light, has antidepressant effects on people who suffer from depression disorders (Nik Kar, 2013). The choice of brightness level depends on a wide range of factors in the environment. For example, you need more light to do the work on the table than doing love affairs. In general, there is a strong tendency to choose natural light in comparison with artificial light, which may make it easier for primary school children to function, and white light fluorescent lamps may increase the level of stimulation of children (Nik Kar, 2013).

As the elasticity of the eye lenses will decrease with age, older people need more light than the youngsters to distinguish objects from the contexts.

5-4 color

The penetration of colors and their effects on the mind and body has been proven in various ways, and the correct and incorrect use of them will have many negative and positive effects on our life. Various studies have been done about the effects of colors on the human mind and body, the creation of joy or depression and the mind and body balance. Familiarity with the well-known qualities of color for ideas with the underlying factors will help in creating a comfortable environment. In the following part, we will examine the characteristics of each color.

Red: Red is infinitely sober and soulful. In psychology, red is a stimulant of emotion, a thrill, and an activator of the sympathetic nerve. If a large amount of red color is used, it leads to emotional abnormalities and greatly stimulates the nerve system (Seyed Sadr, 2001, pp. 204-206). This color increases the risk of schizophrenia. The use of red in all stressful, tense and crowded spaces is prohibited to prevent negative neuropathy.

Yellow: The most influential point in the human body that can be affected by yellow is the human mind. All mental activities of the person are incited by the force of yellow color. On the other hand, it is useful in eliminating disadvantages and disappointments. Yellow is one of the most important colors used by psychologists to treat depression in patients. This color creates a spirit of vitality and happiness in people, reinforces life in humans (Seyed Sadr, 2001, pp. 206-209). The desire to see the yellow color continuously in a large area causes visual disturbances, visual impairment, eye fatigue, and eye pain. Neuropsychiatric patients and those who are not in a favorable mental state should not be exposed to yellow color for a long time.

Blue: Invites us to motionlessness, calm and tolerance. This color deeply calms the nervous system, but it is not suitable for people with depression because it reduces the activity and excitement they need. Excessive use of blue may cause mental disorders and nerves. The blue color reduces breathing, blood pressure and heat in the body. So the color is very suitable for psychiatric patients (neurological and aggressive patients), cardiac patients, patients with special care, hospitalized, and others. The blue color can have a relief effect on insomnia. (Sadeghi, 2014).

Green: It is the best treatment for mental illnesses and psychiatric disorders, sedative, eliminating nervous fatigues and reinforcing tolerance and very effective in strengthening the feelings of friendship, hope, faith and peace. This color is not suitable for people with depression because it reduces their activity and freshness. This color is recommended to be used in all spaces that need to maintain calmness, concentration and reduce stress and tension (Sadeghi, 2014).

Orange: Orange is known as an anti-fatigue color. This color is the one that brings happiness and joy to the individuals and is recommended by psychologists and psychiatrists in treating depression. This color increases the feeling of socialization. The use of orange color in any stressful, tense and crowded atmosphere is prohibited to prevent negative neuropathy. Sparkling colors with high visual stimulation, such as orange, can increase the risk of schizophrenia (Sadeghi, 2014).

Violet: This color is used for mental disorders, such as schizophrenia. Violet is very effective in reducing hatred and anger. Its emotional effect is to reduce feelings of hatred, irritability and anger. The purple violet is a gloomy and sad color and not suitable for people with depression (Seyed Sadr, 2001; 209-210).

Gray and neutral colors: Neutral colors and colors that are blended or faded with gray are known for relaxation and eliminating anxiety. Neutral colors such as beige, gray and cream can be very useful for indoor spaces. The excessive use of gray colors should be avoided in the hospital because it causes visual incitement and degradation of the environment and may contribute to depression (Sadeghi, 2014).

White: In hospital settings, white or pale colors are noticed because of their implications for hygiene and cleanliness among patients and staff. However, it should be taken into account that excessive use of a single color can cause uniformity and it must be ensured that a variety of internal spaces are used to provide visual appeal (Sadeghi, 2014).

Table 2: Properties of colors

Color	Properties	Considerations
Red	Red stimulates feelings, causes anxiety and power, activates the sympathetic nerve; Using a large amount of red color may lead to emotional abnormalities and can highly stimulate the nervous system; This color increases the risk of schizophrenia	Using red in all stressful areas, tense and crowded spaces is forbidden to prevent nervous stimulations.
Yellow	All mental activities of the person are moved by the force of yellow; It is useful to eliminate disadvantages and disappointments; This color creates a spirit of vitality and happiness in people and strengthens the desire for life in humans	Continuous looks at yellow in a large area causes visual disturbances, visual impairment, eye fatigue, and eye pain. Therefore, it is not suitable for hospitals and should not be used in the treatment clinics of neurological patients
Blue	The blue color invites man to inertia and calm and tolerance; It may cause mental disorders and nervousness; The blue color reduces breathing, blood pressure and heat in the body.	Not suitable for people with depression; very suitable for psychiatric patients (nervous and aggressive patients), heart patients, special care patients, hospitalization, etc.
Green	The best treatment for mental illnesses and psychiatric disorders, soothing, eliminating the tiredness of the nerves, broadening tolerance and very effective in strengthening the feelings of friendship, hope, faith and peace; This color is not suitable for people with depression	It is recommended to use this color in all spaces that need to maintain calmness, focus and reduce stress and tension; Do not use this color at the place of admission and treatment of depressed people.
Orange	The anti-fatigue color that increases the vitality and happiness and socialization feelings; It increases the risk of schizophrenia.	The use of orange color is prohibited in all stressful and crowded spaces to prevent negative neural stimuli.
Violet	It is used for mental disorders, such as schizophrenia; The purple violet color is a gloomy, sad color and is not suitable for people with depression; It is very effective in reducing hatred and anger.	This color should not be used at the place of admission and treatment of people with anxiety.
Gray and neutral colors	They are known for relaxation and removing anxiety; They cause visual stimulation, and disorientation of the environment may contribute to depression.	The excessive use of gray colors in the hospitals should be avoided.
White	Their implications for health and well-being among patients and staff are notably considered; Excessive use of a single color can cause uniformity.	It is used to provide visual appeal, and variety in internal spaces.

5-5 noise

While sound has a physical nature, noise is a psychological concept that is defined as undesirable sound. Loud sounds with high frequency, unpredictable and alternating are mainly considered as noise (fracas), especially when they disturb some of the current activities. The type of noise is not considered by itself; rather, it is an abnormal and unavoidable amount of noise that determines how much it harms different people. Permanent noise is accompanied by hearing loss and a variety of health problems, especially high blood pressure and physical damage. Also, studies have shown that intermittent and intolerant noise would cause the most annoyance and turmoil (Nick Kar, 2013).

5-6 outer view

The art therapy room and its perspective are very important. Prospect can be a good stimulus for the caregivers. Looking outside the window may be associated with relief from treatment problems in the mindset of the caregivers. While looking at the outside of the window for another caregiver may create fantasy that he wants to get rid of. "According to the symbolic culture that was compiled in 1971, the symbolic room of individuality and personal thoughts and windows would symbolize the possibility of understanding and passing to the outside world," said Ms. Lily Toos, an art therapist at St. Thomas Hospital. Any environment can be a driver and incentive for caregivers, and

show its influence in our research work. Even a simple wall and a regular paper can have a distorted effect and will not remain simple and usual forever (Masah, 1981, 86).

Natural environments are often considered as factors that reduce mental stress, but sometimes they are stressful. Creating a green perspective that improves the patient's mental state during fatigue and boredom is very effective in the treatment process. This can be accelerated by creating places for patients to walk in the green space. Findings of the research on both patient and non-patient groups show that the relationship with nature can dramatically reduce stress in a short time and improve the behavior and physiological changes, including lower blood pressure and reduced heart rate (Ebrahimi, 2013).

5-7 Floor and wall coverings

Coverings, in general, should possibly be of a material that reduces the likelihood of hurting the individuals. The wooden and plastic fabrics, for example, can be used more than stone or concrete coverings.

6- Key components in designing the art centers

6-1 quality of the environment

The interconnection of man and the environment (natural environment, artifact environment) has long been regarded by philosophers, intellectuals, historians, architects, psychologists, and sociologists, and there are various theories about the impact of human on the environment and the environment on human beings and/or on their reciprocal influence on each other (Diba, 1995; p. 384).

6-2 nature of the environment

The environment can be defined implicitly as whatsoever that is made around us, whether is constructed or natural. Hence, our definition of environment is different depending on our interpretation and use of environment. The geologists define the environment as the earth and climate, psychologists as people and their future characters, and the sociologists define it as the social organizations and processes and architectures, and the open spaces and perspectives (Lang, 1987; p. 87).

6-3 perception of the environment

Perception is a part of life process by which everybody can assume the world from a particular theoretical perspective. The connection of man with his environment and his perception of the environment is a functional of his multiple senses. Human senses are rarely used in isolation and separate from each other because they are often in communication with each other and this is important in getting a complete picture of the surrounding environment. However, the influence of vision on perception and the response to the beauty is the most important of all (Bell, 2003, p. 59). There is no space in nature unless it is understood by man. The simplest spaces can sometimes be the most meaningful and marvelous spaces if the spirit of these spaces is intertwined with human perceptions and interpersonal relationships to be used by human beings (Ahmadi, 2006).

Conclusion. Summing up the human perception of the environment would affect his behavior in the architectural environment. The design of an art therapy center is a part of the treatment function. The quality of treatment to a significant extent depends on the structure design. The shiny white color, which was a clean sign in the great centers of the twentieth century, has lost its old meaning today and it is not recommended to be used. In new therapeutic settings, the community must come into the complex so that the patient can achieve experiences without the stresses in the usual environment, which makes it possible to adapt himself with the environment and increase his self-esteem later. Special features of the environment (climate, temperature, light, visibility, etc.) affect the human spirit and soul- especially psychosocial patients. Hence, understanding the characteristics and needs of patients and their adaptation with the environmental characteristics can accelerate their recovery process.

- Being surrounded by the green space is the positive aspect of the medical spaces.
- The use of prefabricated and temporary walls makes the space suitable for therapeutic activities.
- The ability to hold classes simultaneously should be considered.
- It is best not to use shiny white and simple white cubes.
- Applying natural light and using cheerful and gentle colors would eliminate the uniformity of space.
- The environment should be informal, happy and home-like.
- The possibility of connecting the privacy of patients with their surroundings should be taken into account.
- The exact orientation of the building and the exact optical strategy for the minimal use of artificial light should be considered.

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ACCOUNTING CONSERVATISM AND CASH HOLDING IN ASSOCIATION WITH STOCK RETURNS

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Abstract. The present research investigates the relationship between accounting conservatism and cash holdings on the one hand and the stock returns of companies listed in Tehran Stock Exchange. It is applied research and methodologically of causal (post-event) type; its statistical population is all companies accepted in Tehran Stock Exchange. Using a systematic elimination sampling method, finally 104 companies were selected as research sample and its period was between 2012 and 2016. The method used to collect information was library and to test the hypotheses the multiple regression with panel data model was used.

The results of the research show that there is a positive and significant relationship between accounting conservatism and stock returns, but there is a negative and significant relationship between stock holding and stock returns.

Key words: accounting conservatism, cash holding, stock returns

Introduction. Investors, as the main suppliers of corporate resources, want complete and accurate information from companies; in efficient capital markets, it is assumed that all available information is quickly absorbed by the individuals and its effects reflected in the price of the securities. It embodies the individuals' judgment and their decisions in securities prices. Accounting information is manifested in the financial statements. Investors always use the accounting information consistently and uniformly without modifying this information in terms of the changes made in accounting methods or how they are calculated. (Hendriksen, 1982). One of the most important accounting information is the form of profit and loss; investors focus their attention on net profit as the last item of information on profit and loss. As the final result of the accounting process, so important for the accounting information users, the profit is calculated under influence of accounting procedures selected by the management. The possibility of choosing accounting procedures allows management to decide on the time of recognition and measurement of costs and income. Management is motivated by the application of other non-conservative accounting procedures to stabilize corporate profit growth. This will increase the expectations of shareholders in the coming years (Watts, 2003).