



Financial Accounting Research

Vol. 17 No. 4 (2026), pp. 1-62

Print ISSN: 2008-7691

Online ISSN: 2322-3405

Publisher: University of Isfahan

Editor-in-Chief	Director	Executive Assistant
Dr. Nasser Izadinia University of Isfahan, Iran far@res.ui.ac.ir	Dr. Nasser Izadinia University of Isfahan, Iran far@res.ui.ac.ir	Dr. Mansoreh Ghazavi University of Isfahan, Iran far@res.ui.ac.ir
Editorial board		
Dr. Zabiholah Rezaee University of Memphis, Moffis, USA		Dr. Eman Momeni University, South Dakota, USA
Dr. Naser Makarem University of Aberdeen		Dr. Nasser Izadinia University of Isfahan, Iran
Dr Darush Foroghi University of Isfahan, Isfahan, Iran		Dr Seyed Abbas Hashemi University of Isfahan, Iran
Dr Jafar Babajani University, Tehran, Iran		Dr Omid Pourheydari University of Kerman, Kerman, Iran
Dr Ali Saghafi University,, Tehran, Iran		Dr Mohsen Khoshtinat University, Tehran, Iran
Dr Mohsen Dastgir University of Ahvaz, Ahvaz, Iran		Dr Seyed Komeil Tayebi University of Isfahan, Iran
Dr. Gholam Reza Kordestani University, Qazvin, Qazvin, Iran		Dr. Mohammad Namazi University, Shiraz, Iran
Dr Iraj Norvesh University of Tehran, Tehran, Iran		

Financial Accounting Research Journal has been recognized and ranked as a *scientific-research* journal based on the document number 3/11/640 issued by the Evaluation Committee of scientific Journals of Research and Technology Ministry in June, 2009. The above ranking is based on an agreement between Isfahan University and Mazandaran, Shiraz, Shahid Chamran(Ahvaz), Shahid Beheshti, Shahid Bahonar (Kerman) and Imam Khomeini International Universities.

Address	Contact Info
Central Building of University of Isfahan, Second Floor, Office Financial Accounting Research, Hezar Jerib Street, University of Isfahan, Isfahan, 81746-73441, IRA	(0098) 31 37934164 (0098) 31 37932177 far@res.ui.ac.ir

Table of Contents

■	Economic Uncertainty and Financial Reporting Readability Ali Rahmani [†] Hanieh Hekmat [†] Nasrin Varmaziar	1-12
■	Board Network and Accounting Conditional Conservatism Shadi Hoseini [†] Reza Taghizadeh	13-26
■	The Effect of Defensive and Prospective Business Strategies on Cash Dividend Payments: The Moderating Role of Free Cash Flows and Financial Constraints Noor Aljomaili [†] Narges Hamidian [†] Alireza Rahrovi Dastjerdi	27-38
■	Gender in Auditing Literature: A Bibliometric Analysis Amin Rostami [†] Eman Momeni [†] Majid Taat	39-52
■	Examining the Cognitive Antecedents of Fraud Tolerance: A Structural Model Integrating TPB and Moral Disengagement Fahime Ebrahimi [†] Kazem Shamsadini	53-62