The 2017 Journal of Accounting Research Conference will be held at the University of Chicago Booth School of Business on May 12-13, 2017. Funding for the conference is generously provided by the KPMG Foundation, in conjunction with the Accounting Research Center at Chicago Booth.

OVERVIEW. As an experiment, the 2017 conference implements a new two-stage editorial process calling for submissions of what is known in other fields as “Registered Reports.” The process is designed to encourage researchers to engage in innovative research with potentially higher outcome risk that involves gathering new data. By collecting at least some new data, researchers can credibly attest that they did not know the results of the study before stating their hypotheses.

- In stage 1, authors submit a proposal that describes the hypotheses they will test, the data they will gather, and (in considerable detail) the research design and analyses they will use to interpret their results. Referees and editors evaluate the likelihood that the project will extend our understanding of important research topics. Accepted proposals will receive ‘in-principle acceptance’ and be published in JAR subject to successful completion of stage 2.
- In stage 2, authors submit a “Registered Report”, which describes the original intent and actual execution of the study approved in phase 1, along with the results and interpretation of planned and unplanned analyses. Referees and editors evaluate whether the authors have executed their planned analyses, whether these analyses conform sufficiently to the proposal, and whether the authors’ additional analyses and their interpretations are appropriate given the realization of the data.

This process encourages researchers to engage in innovative research and to gather new data because the realization of the data and results of the analysis do not affect the evaluation of the Registered Report. Authors of accepted proposals can undertake the hard work of data gathering without concern that their Registered Report will be rejected simply because the data did not support their hypotheses. The process also helps readers evaluate the strength of the empirical evidence being reported, because the authors have no ability to modify their hypotheses or planned analyses after observing their data, and have no publication incentive to distort unplanned analyses in order to support their hypotheses. This process further encourages replications of well-known results with new data that have since become available.

METHODS AND TOPICS: To encourage submissions across a broad set of research areas, the 2017 conference is not restricted to a particular method or topic. Authors may undertake any research method, as long as they are proposing to gather new data. Acceptable methods include, but are not limited to:
• Analyses of newly-acquired structured archives;
• Analyses of newly-acquired or existing unstructured archives (text, images, audio, and events) that require structuring or ‘hand collection’ before being analyzed;
• Surveys, laboratory experiments, and laboratory studies; and
• Field studies and field experiments.

Proposals can address any topic likely to be of interest to our readership, even if the topic might otherwise be more appropriately targeted to journals covering other areas of business and social sciences, such as finance, economics, social psychology, organizational behavior, and political science. Regardless of topic, greater investment in data gathering will be valued highly. Persuasive replications of well-known results with new data will be valued just as highly as examinations of novel research questions.

ADMINISTRATION: Details on the editorial process are made available on the Journal of Accounting Research Web site. All proposal submissions must include attestations by all authors that they have not already analyzed any data they are proposing to gather (other than any pilot data reported in the proposal). Proposals accepted in Stage 1 of the editorial process are granted ‘in-principle acceptance’ for the conference and publication in the journal (no later than June 2016), and are expected to be published in the annual conference issue in May 2018. As always, inclusion of conference papers in the conference issue is subject to satisfactory resolution of issues raised in the editorial and review process (according to the guidelines for Registered Reports).

CONFERENCE EDITORS

• Philip Berger, University of Chicago
• Robert Bloomfield, Cornell University
• Christian Leuz, University of Chicago
• Haresh Sapra, University of Chicago
• Douglas Skinner, University of Chicago

PAPER SUBMISSION PROCEDURE: Papers should be submitted electronically through the links provided on the Journal of Accounting Research Web site. The submission fee is $500.00. The deadline for submission of proposals for Stage 1 review is November 1, 2015. Early submission is encouraged. The deadlines for the submission of Registered Reports that have received ‘in-principle acceptance’ will be determined on a case-by-case basis, but will be no later than March 1, 2017.