

# **No System is Perfect: Understanding how Registration-Based Editorial Processes Affect Reproducibility and Investment in Research Quality**

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## **Compliance with Data Policy for the Journal of Accounting Research**

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### *1. A description of which author(s) handled the data and conducted the analyses.*

For our conference survey, Robert Bloomfield worked with JAR staff member Lisa Heiberger to generate email addresses. Bloomfield imported these into Qualtrics to generate email solicitations, downloaded the raw data, and deleted identifying data before sharing with co-authors Kristi Rennekamp and Blake Steenhoven. This process was used at the Editors' request to keep author and reviewer identities confidential. All three authors collaborated to generate email addresses for the survey on author discretion, though emails were solicited only through Bloomfield's account. All three authors shared direct access to the raw Qualtrics output. Rennekamp and Steenhoven worked together to process data and conduct analyses. All three authors collaborated to code free-text responses.

### *2. A detailed description of how the raw data were obtained or generated, including data sources, the specific date(s) on which data were downloaded or obtained, and the instrument used to generate the data (e.g., for surveys or experiments). We recommend that more than one author is able to vouch for the stated source of the raw data.*

SOURCES AND PROCESSING OF DATA: See item 1 above.

DATES: Emails were sent soliciting responses for the conference survey on October 31, 2017 and November 9, 2017, with an additional email sent to accepted authors on November 24, 2017. Emails were sent soliciting responses to the discretion survey on September 19, 2017 and September 28, 2017.

INSTRUMENT: Text for all survey questions is included in the article, and complete Qualtrics pdf printouts were provided to JAR. The Qualtrics implementation of the surveys are available upon request.

### *3. If the data are obtained from an organization on a proprietary basis, the authors should privately provide the editors with contact information for a representative of the organization who can confirm data were obtained by the authors. The editors would not make this information publicly available. The authors should also provide information to the editors about the data sharing agreement with the organization (e.g., non-disclosure agreements, any restrictions imposed by the organization on the authors, such as restrictions to publish certain results).*

Not Applicable

4. *A complete description of the steps necessary to collect and process the data used in the final analyses reported in the paper. For experimental and survey papers, we require information about the instructions and instruments used to generate the data, subject eligibility and/or selection, as well as any exclusion criteria. The full set of instructions and instruments can be provided in the online appendix.*

For our discretion survey, we attach a document titled “Data Transformation for Discretion Survey,” which outlines the steps required to convert the raw data to the final dataset. Only participants who did not submit the survey or did not provide responses (other than demographics) were excluded. Participants were not required to answer every question to be included.

No processing was required for the raw data from the Conference Survey beyond removing identifying data.

*To be provided upon acceptance of the paper and prior to publication:*

5. *The computer programs or code used to convert the raw data into the final dataset used in the analysis plus a brief description that enables other researchers to use this program. The purpose of this requirement is to facilitate replication and to help other researchers understand in detail how the raw data were processed, the final sample was formed, variables were defined, outliers were treated, etc. This code or programming is in most circumstances not proprietary. However, we recognize that some parts of the code or data generation process may be proprietary, including from the authors’ perspective. Therefore, instead of the code or program, researchers can provide a detailed step-by-step description of the code or the relevant parts of the code such that it enables other researchers to arrive at the same final dataset used in the analysis. In such cases, the authors should inform the editors upon initial submission, so that the editors can consider an exemption from the code sharing requirement.*

There is no specific computer program required to convert the raw data to the final dataset.

6. *An assurance that the data and programs will be maintained by at least one author (usually the corresponding author) for at least six years, consistent with National Science Foundation guidelines.*

We are sharing raw data with Journal of Accounting Research, processed only to delete identifying information. All authors will retain a copy of the raw discretion survey data with identifying information retained. Bloomfield will retain a copy of the raw conference survey with identifying information retained.